GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. Rao Sahib R. C. NARAYANASAMI NAIDU GARU, Member in charge of the Vice-President's office, to the President, District Board, Madura, dated Madura, 8th August 1886, No. 458-A.

I have the honor to submit the annual report on the administration of Local Funds under the Madras Local Boards Act (V of 1884), in the Madura district, for the official year 1885-86, with its accompaniments, as per list enclosed.

2. This is the first report as to the working of the Act (V of 1884) which repealed the Madras Local Fund Act (IV of 1871). The rules appended to G.O., No. 741 L.F., dated 18th September 1885, Financial, have been duly attended to in the preparation of this report agreeably to G.O., dated 22nd April 1886, No. 452 L.F., Financial.

3. *Opening Balance.*—Adopting the figures of the supplemental accounts for March 1885 as audited by the Accountant-General, the year opened with a balance of Rs. 94,816, which varies slightly from the estimate of Rs. 94,490.

4. The total assets amounted to Rs. 5,20,172 against Rs. 4,76,130 the estimate of the year, and Rs. 4,66,084 the actuals of the previous year. Excluding the opening balance, the actual receipts of the year aggregated Rs. 4,25,356 against an estimate of Rs. 3,81,640 and Rs. 3,57,499 the actuals of the previous year. The increase of Rs. 43,716 over the estimate is chiefly due to the increased receipts under the marginally-noted items to the payment by the Municipal Council, Madura, of Rs. 18,938, being a portion of the contribution (Rs. 30,000) payable by them towards the construction of the bridge over the Vaigai, and to the credit of Rs. 1,109 under Income from Endowments, being the proceeds of Kumáni and Machiyúr villages assigned for the maintenance of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The variations under several heads of receipts are fully explained in the accompanying comparative statement I-A.

1. Cess on land.
2. Contribution for purposes other than Education, Medical or Works.
3. Choultry rents.
4. Market rents.
5. Fishery rents.

5. *Land-cess.*—The revenue under Land-cess as per treasury account (supplemental) was Rs. 3,11,515 during the year, against Rs. 3,00,000 and Rs. 2,73,283 the actuals of the previous year. The increase is attributable partly to the enhanced collections consequent on the stringent measures adopted for its realization both under Arrears and Current and partly to the careful observance of the order to credit the collections proportionately between land-revenue and land-cess and also to the inclusion of advance collections. The rate of land-cess levied in the district is one anna in the rupee of assessment. The collection during the year bears to the total assets of the year (excluding the opening balance) the ratio of 73·2. The subjoined is the table showing the demand, collection and balance of the land-cess :—

Items.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ryotwari	7,198	1,13,445	1,20,643	91	1,13,329	1,13,420	144	6,963	116	7,079	93·9
Permanently-settled ..	7,923	1,06,352	1,14,275	3,338	1,06,050	1,09,388	..	4,585	302	4,887	
Inams	13,435	1,66,500	79,935	11,467	61,517	72,984	7	1,961	4,983	6,944	
Total ..	28,556	2,86,297	3,14,853	14,896	2,80,896	2,95,792	151	13,509	5,401	18,910	..

The revenue from land-cess was Rs. 2,95,792 according to the above demand, collection and balance statement which differs from the figures as per treasury account owing to the former including the advance collections in 1884-85 for 1885-86 and excluding those in 1885-86 for 1886-87. The increase in the current demand of the cess is due to the favorable character of the season and to the rent value of lands under "Inams," &c., not having been consequently affected unlike in the previous year. Of the balance of Rs. 18,910 which remained after deducting the arrears remitted (Rs. 151) as per Revenue Board's Proceedings, Nos. 1393 and 1157, dated 24th September 1880 and 14th April 1885, respectively, a sum of Rs. 2,748 has since been collected. This reduces the balance to Rs. 16,162, for the realization of which stringent measures have been adopted.

	Rs.
Demand for 1884-85	2,70,197
Do. for 1885-86	2,86,297

6. *Tolls.*—Tolls were collected at the marginally-noted six places in the district. The right of collection of tolls at these places, except Maná Madura, was leased out during the year. The gate at Maná Madura was kept under "Amani" for want of proper bidders. It was reported that payment of tolls was evaded at this gate, the bandies, &c., finding their way through adjacent bye-paths, and the district board, in view to prevent such evasion, caused a sub-gate to be opened. During the year under review no new toll-gate was established nor was any abolished. Rs. 7,838 and 2,170 were contributed during the year by the municipal councils of Madura and Dindigul, respectively, as being the one-third share of tolls collected * by them. The rate of the toll levied in all the gates maintained by the Local Fund Board is half the maximum rates given in schedule B of Act V of 1884. The total revenue under Tolls is Rs. 24,507, or 5·7 per cent. of the total receipts of the year. The tolls established in the district fulfil the conditions prescribed in G.O., No. 619, dated 9th May 1871, Public Department.

1. Maná Madura.
2. Audipatti.
3. Batlagunda.
4. Palakanúth.
5. Shembaganúr.
6. Adalúr.

* G.O., No. 1259, dated 10th June 1875.

7. *Ferry places.*—There are no ferry places under the control of the Local Fund Board in the district.

8. *House-tax.*—No house-tax was collected in the district during the year.

9. *Education—Sale-proceeds of books.*—A sum of Rs. 1,347 was realized during the year against an estimate of Rs. 1,100 and Rs. 1,248 the actuals of the previous year.

10. *Medical—Sale of Medicines.*—Owing to the fluctuating nature of this item, a sum of Rs. 179 only was collected during the year.

11. *Contributions.*—Rs. 2,400 was contributed by private individuals as detailed below :—

	Rs.
1. Contribution from the Ramnad zemindari towards the upkeep of the dispensary at Ramnad	1,500
2. Contribution from the Ramnad zemindari towards the pay of midwife in the dispensary at Ramnad	120

	Rs.
3. Contribution from Rámesvaram devastanam on account of Pámban and Rámesvaram dispensaries	540
4. Contribution from Gandamanáyakanúr estate for the dispensary at Vallanadi (Gandamanáyakanúr)	240
Total ..	2,400

12. The contribution of Rs. 60, due from the Ramnad zemindar towards the pay of the midwife at Ramnad, was erroneously paid twice over; and the excess of Rs. 60 thus paid was therefore refunded. The sum of Rs. 60 estimated in the budget as being due from the Rámesvaram devastanam towards the increase of the pay of the hospital assistant at Rámesvaram was not paid during the year.

13. *Income from Endowments.*—The sum of Rs. 1,109 entered against this head is the income derived from the villages of Kumáni and Machiyúr assigned for the maintenance of the dispensary at Tiruvádánai in G.O., dated 16th December 1884, No. 1385.

14. *Medical—Miscellaneous.*—A sum of Rs. 646, entered in round sum under this head, is made up of the following items :—

	Rs.
1. Amount contributed by the people of Aruppukóta for the purchase of certain instruments for the use of the midwife of the local dispensary	45
2. Sale of old materials	57
4. Sale of produce	12
5. Refund of pay, &c., of establishment paid in previous years ..	532
Total ..	646

15. The salary of the Local Fund medical subordinates in the district was being paid wholly from Local Funds prior to the receipt of G.O., No. 1791, dated 4th August 1884, in which the Government directed that one-fourth of the salary of those men should be borne from Provincial Funds. The sum recovered under this authority from the Provincial Funds amounted to Rs. 532, as entered against item 4.

16. *Interest on arrears of Revenue.*—The receipts under this head were Rs. 11 only against the estimate of Rs. 300 and Rs. 34 the actuals of the previous year.

17. *Miscellaneous—Contribution for purposes other than Education, Medical or Works.*—The contribution under this head amounted to Rs. 3,866 as per particulars given below :—

	Rs.
1. From Sanitary Associations in Periyakulam taluk	1,153
2. Do. do. in Tirushuli division	200
3. Do. do. in Palni taluk	1,170
4. Do. do. in Tirumangalam	42
5. Do. do. in Sivaganga	11
6. Do. do. in Ramnad for the improvement of the town roads at Ramnad	1,290
Total ..	3,866

18. The aggregate sum of the first five items is Rs. 2,576 which represents the subscriptions raised locally by the sanitary associations referred to. The increase over the estimate is due to larger amount of contributions paid, as particularized above, for the sanitary purposes of their respective towns than was anticipated at the time of the budget.

19. *Choultry Rents.*—The receipts under this head amounted to Rs. 11,132 against Rs. 8,790 the estimate of the year. The difference between the estimate and the actuals is due to the inclusion therein of a sum of Rs. 1,774, being the sale-proceeds of the chattram building, ground, &c., at Usilampatti, and of Rs. 655 appertaining to miscellaneous receipts. The chattram was situated at a place at Usilampatti, which was very inconvenient to travellers, and the building itself was in a very dilapidated

condition. The district board resolved, therefore, to dispose of the building and construct a new one instead, at a convenient locality in the heart of the town. The old building was accordingly sold in public auction for Rs. 1,774. Steps are being taken for the construction of the new building.

20. *Market Rents.*—The receipts from this source aggregated Rs. 9,702 against Rs. 7,120 in the budget and Rs. 5,720 the actuals of the year previous. The fee system was in existence during the year 1884-85 in 28 markets and was extended during the year under report to eight more markets. The total number of markets under Local Fund Board's control during the year was thus 36, of which 30 were leased out and six were under "Amani."

21. *Fishery Rents.*—Fisheries yielded Rs. 20,778, as per treasury account, during the year. This resulted in an increase of Rs. 778 over the estimate and of Rs. 3,451 over the actuals of the preceding year. The subjoined statement shows the demand, collection and balance of fishery rent :—

District.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Madura	2,903	20,525	23,428	749	18,990	19,739	2,154	..	1,535	1,535	88·

From the above it would appear that of the total demand of Rs. 23,428, Rs. 19,739 was collected and Rs. 2,154 remitted * during the year under report. The collection of Rs. 19,739 excludes Rs. 1,039 the amount collected in advance in 1885-86 on account of the kists of April 1886. The income under this head is 4·8 per cent. of the total receipts.

* Revenue Board's Proceedings, Mis. No. 6697, dated 18th July 1884.

22. *Avenues.*—Rs. 2,867 was derived from avenues, showing a slight increase over the estimate of Rs. 2,500. The decrease of Rs. 1,095, as compared with the actuals of the year previous, is attributable to the small produce and low sale during the year under report.

23. *Sundry Receipts.*—Rs. 845, shown in round sum under this head, is made up of the items mentioned below :—

	RS.	A.	P.
1. Sale of sweepings	18	11	6
2. Do. of vegetables	6	0	2
3. Bazaar rents collected during festivals	96	6	10
4. Sale of trees	13	14	6
5. Over-payment of previous years recovered	676	14	8
6. Miscellaneous petty receipts	32	8	11
Total ..	844	8	7

24. In the year 1884-85, when the district printing work was given on contract, the printing of Local Fund Board's proceedings, &c., was charged for and paid at full Government rates. But the Government in their order, No. 200 L.F., dated 23rd May 1885, Financial, having directed that the printing of all work for local fund purposes should be charged for at the *tendered* rates, the over-payment, amounting to Rs. 676-14-8, shown against item 5, was recovered during the year.

25. The receipts under the following items are shown opposite them and need no special mention :—

	RS.
Bungalow fees	331
Fees and fines	829
Bandy-petta fees	208

26. *Public Works—Sale of Buildings.*—The sum of Rs. 300 entered against this head is the sale-proceeds of tool shed at Palni ordered by the district board to be sold as it was out of order and was therefore of no use.

27. *Contributions from Municipalities.*—Rs. 18,938, entered under this head, represents the portion paid during the year by the Municipal Council, Madura, of the contribution of Rs. 30,000 payable by that body towards the construction of the bridge over the Vaigai at Madura, sanctioned in G.O., dated 12th June 1884, No. 1298, Financial.

28. *Miscellaneous.*—The sum of Rs. 263, entered under this head, is made up of the items mentioned below :—

	RS.
Fines inflicted on contractors for failure to execute the works taken up on contract	135
Miscellaneous	128
Total ..	263

29. *Contribution from Provincial Funds.*—Rs. 1,300 under "Education" and Rs. 80 under "Medical purposes" being the contributions due from Government towards the upkeep of the Local Fund Normal school, Madura, and towards the cost of medicines required for the police sick at Ramnad, respectively, were recovered, as provided for in the budget.

Choultries.

	RS.
1. Sholavandán	3,160
2. Melúr	1,032
3. Kottampatti	869
4. Tirumangalam	2,395
Total ..	7,456

Watersheds.

1. Melúr	187
2. Thumbapatti	66
3. Chittampatti	66
Total ..	319
Grand Total ..	7,775

30. *Choultries.*—The sum of Rs. 9,520 shown under this head is composed of Rs. 7,775, being the usual money grant for the choultries and watersheds noted in the margin, and of Rs. 1,745-8-3, being a portion of the proceeds of Kumáni and Machiyúr villages made over to the credit of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The budget provision of Rs. 8,430 under this head is made up of Rs. 7,775, the money allowance above referred to, and of Rs. 655, miscellaneous receipts of choultries which should have been shown under "Choultry rents" (*vide* paragraph 19 *supra*).

31. *Pound Fund.*—The surplus of the Pound Fund credited to Local Funds was Rs. 2,602 against Rs. 1,680 in the budget and Rs. 2,319 the actuals of the preceding year.

32. *Expenditure.*—The total expenditure amounted to Rs. 3,33,568 against Rs. 4,36,647 the estimate of the year and Rs. 3,67,821 the actuals of the previous year. The subjoined table shows the particulars of expenditure under the several grants and the percentage of outlay to the total allotment under each grant during the year, as compared with that of the year previous :—

Heads.	Sanctioned allotments of 1885-86.	Actual expenditure of 1885-86.	Increase.	Decrease.	Percentage of columns 2 and 3.	Percentage of expenditure in 1884-85.	Actual expenditure in 1884-85.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.			RS.
Grant I—							
Public Works	2,93,616	2,08,449	..	85,167	71	89	2,37,975
Grant II—							
Education	41,500	35,708	..	5,792	86	98	33,655
Grant III—							
Medical services, &c. ..	91,481	82,160	..	9,321	90	95	87,038
Grant IV—							
Miscellaneous	10,050	7,251	..	2,799	72	106	9,153
Total ..	4,36,647	3,33,568	..	1,03,079	76	..	3,67,821
Net ..	..	..	..	1,03,079	..	..	..

From the above it would appear that Rs. 3,33,568, or 76 per cent. of the total sanctioned allotments under all the grants, was spent during the year against Rs. 3,67,821 in the preceding year. The cause of variations under the several items of expenditure is explained in the comparative statement I-B.

33. Annexed is the table showing the percentage of expenditure under each grant :—

	1885-86.	1884-85.
Grant I	62·49	65
„ II	10·70	9
„ III	24·63	24
„ IV	2·18	2
	100	100

34. *Grant I, Public Works.*—A revised budget estimate of charges for items under Grant I for the year under report was submitted and sanctioned in G.O., No. 92 L.F., dated 20th January 1886. The total outlay under Grant I was Rs. 2,08,449 against an allotment of Rs. 2,93,616 and Rs. 2,37,975 the actuals of the previous year. The ratio of expenditure to total allotment is 71 per cent. The short outlay during the year is explained below against the several detail heads.

35. *New Works.*—The total grant, including subsequent allotments under this head, was Rs. 63,844, of which Rs. 30,045 or 47 per cent. was spent during the year. The non-utilization of a large balance of Rs. 33,799 is due—

(1) to the estimate for the road from Aruppukota to Virudupati which was sent up to the Superintending Engineer having been returned for revision ;
(2) to the necessity of a revised estimate for the road from Madura to Allinagaram, the one prepared in 1880 having been found not to correspond with the present requirements ;
(3) to non-completion of estimates for certain works ;
(4) to savings on estimates to the extent of Rs. 5,000 ;
(5) to non-payment within the close of the year for works done, pending final inspection.

36. An estimate, amounting to Rs. 2,46,600, was sanctioned during the year for the construction of a bridge over the river Vaigai at Madura in G.O., No. 558 W., Public Works, dated 9th February 1886, and Rs. 18,478-2-5 was spent on the work during the year. This same having been originally classed as a municipal work, the sum of Rs. 15,000, being a portion of the contribution of Rs. 30,000 payable by the Local Fund Board to the Madura Municipality, was allotted in the budget for 1885-86 and shown under the appropriate head "Contribution to Municipality under Grant I." But it having subsequently become a local fund work, the allotment provided for was taken to "New Works—Communications." This allotment was found to be insufficient to meet the requirements of the year, and the municipal council was asked to remit the contribution of Rs. 30,000 due by the council to the Local Fund Board towards the cost of the bridge. But Rs. 18,937-8-0 only was received, and from this the sum of Rs. 3,478-2-5, the excess over the allotment, was met. During the year under report machinery, tools, &c., were purchased and sheds erected for stores and materials collected. The sidings from the South Indian Railway to the quarry at Tiruparangundram and to the site of the bridge are being constructed to bring in materials to the site from the quarry. The sum of Rs. 18,478 spent during the year comprises the following items :—

	Rs.	A.	P.
One machinery	14,191	14	0
Tools and plant	1,091	4	0
Advertisement charges	454	14	0
Tent and office furniture	814	15	0
Survey	55	8	0
Railway siding	1,000	0	0
Establishment	507	1	5
Temporary sheds	359	10	0
Contingencies	3	0	0
Total	18,478	2	5

37. *Repairs—Communications.*—The total grant under this head, including subsequent allotments, was Rs. 1,61,732, of which Rs. 1,26,244 or 78 per cent. was utilized during the year. The non-utilization of the balance is due—

(1) to failure of contractors to execute certain works taken up by them on contract ;
(2) to the balance due to certain contractors not having been adjusted within the close of the year ;
(3) to stoppage of works for want of estimates or revised estimates ;
(4) to laxity of supervision on the part of certain officers entrusted with the execution of works.

Of the total expenditure under this head, Rs. 1,00,946 was spent on account of maintenance of road and Rs. 25,298 on account of special repairs.

38. The number of miles of road in the district and that maintained by the district board at the beginning of the year were $1,266\frac{1}{4}$ and $1,080\frac{1}{2}$ respectively as per statement received from the Local Fund District Engineer which, though differing slightly from those shown in the last year's report, have been since reported to be correct lengths.

39. During the year, $1\frac{5}{8}$ miles * of new road were constructed at a cost of Rs. 1,857 and $4\frac{3}{4}$ miles † were newly brought under maintenance. Thus the total length of miles in the district during the year was $1,267\frac{7}{8}$, of which $1,085\frac{1}{4}$ miles ‡ were maintained in good order. This is made up as follows :—

Village roads	$160\frac{1}{4}$
Taluk do.	$724\frac{1}{2}$
District do.	$200\frac{1}{2}$
Total	$1,085\frac{1}{4}$

* Construction of a fair weather road between the railway girder bridge and the Tamukam road at Madura.

† Pírméd ghât — $4\frac{1}{2}$ miles.
Ambaturai railway feeder — $\frac{1}{4}$ mile.
$4\frac{3}{4}$

‡ This excludes $1\frac{5}{8}$ miles newly constructed during the year but not brought under maintenance.

40. The following table shows the length and cost of village roads :—

Name of road.	New works. Length in miles.	New works. Amount.	Repairs. Length in miles.	Repairs. Amount.	Total. Length in miles.	Total. Amount.
		Rs.		Rs.		Rs.
1. Constructing masonry works on road No. 43—Mettur to Palkanúth	..	136	..	..	..	136
2. Erecting 400 feet railings with fixed granite posts, &c., at Ammayanáyakanúr railway crossings	..	269	..	..	..	269
3. Road No. 27—Thovariman to Mélakkal	..	..	6	697	6	697
4. Do. 29—Madura to Virálúr	..	..	4	280	4	280
5. Do. 30—Madura to Anuppánadi	..	..	1	60	1	60
6. Railway feeder at Sholavandán	..	..	$\frac{3}{4}$	72	$\frac{3}{4}$	72
7. Road No. 50—Madura to Parthibanúr	..	..	8	417	8	417
8. Do. 43—Mettúr to Palkanúth	..	..	20	2,035	20	2,035
9. Do. 9 A—Sirumalai ghât road	..	..	10	322	10	322
10. Do. 36 A—Branch to Ammayanáyakanúr	..	..	$2\frac{1}{2}$	248	$2\frac{1}{2}$	248
11. Do. 43 A—Adalúr ghât	..	..	10	340	10	340
12. Do. 32 A—Thadikombu to Edayakotai	..	..	12	785	12	785
13. Do. 32 B—Uppiliapatti to Védasandúr	..	..	$13\frac{1}{4}$	792	$13\frac{1}{4}$	792
14. Ambaturai railway feeder	..	..	1	62	1	62
15. Kalayambathúr to Komaralingam	..	..	$8\frac{1}{2}$	205	$8\frac{1}{2}$	205
16. Thalayuthu to Thoppampatti	..	..	10	258	10	258
17. Thoppampatti to Kallimanthayam	..	..	11	363	11	363
18. Kallimanthayam to Kuthampundi	..	..	6	187	6	187
19. Kallimanthayam to Kondarangikiranár	..	..	3	166	3	166
20. Kallimanthayam to Kongapatti	..	..	4	211	4	211
21. Old Dhárápuram road	..	..	10	544	10	544
22. Vélampatti to Appayampatti	..	..	$9\frac{1}{2}$	495	$9\frac{1}{2}$	495
23. Pírméd ghât road	..	..	$9\frac{1}{2}$	481	$9\frac{1}{2}$	481
24. Kallikudi railway feeder	..	..	$\frac{1}{4}$	110	$\frac{1}{4}$	110
Total	..	405	$160\frac{1}{4}$	9,130	$160\frac{1}{4}$	9,535

41. It was alluded to in the previous year's annual report that an enormous sum of money was spent on permanent mileage establishments of the roads which were not properly supervised. The mile-cooly system has since been abolished, and gang system introduced instead—*vide* this office letter, No. 672, dated 14th December 1885, submitting the revised budget for 1885-86 embodied in G.O., No. 92 L.F., dated 20th January 1886.

42. The communications in this district have not yet attained a healthy condition and endeavours will be made to restore them to order.

43. *New Works—Civil Buildings.*—The grant under "New Works—Civil Buildings" was Rs. 2,234, of which Rs. 526 was spent during the year against the actuals of Rs. 998 in the previous year. The total outlay under "Repairs—Civil Buildings" was Rs. 3,507 against an allotment of Rs. 7,211 and Rs. 991 the actuals of the previous year. The percentage of expenditure to allotment is 24 per cent. in the former case and 40·8 per cent. in the latter. The short outlay under the above heads is ascribed to—

(1) to the non-completion of a work which was entrusted to a member of the Local Fund Board who since died;
(2) to the construction of the apothecary's quarters at Ramnad not having been commenced during the year owing to the non-acquisition of the land required;
(3) to late sanction of allotments.

44. The amount saved by "tender system" was Rs. 289 under "New Works" and Rs. 8,151 under "Repairs."

45. *New Works—Miscellaneous Public Improvements.*—During the year under report no proposals were received from the divisional officers suggesting improvements in the markets, &c.; hence the non-utilization of Rs. 3,100 as entered under this head.

46. *Repairs—Miscellaneous Public Improvements.*—There was an outlay of Rs. 4,834 under this head during the year. Of this sum, Rs. 4,015 was spent on account of maintenance of avenues, against an allotment of Rs. 9,000, and Rs. 819 on account of the repairs of the irrigation works attached to the Narikudi chattram, against an allotment of Rs. 2,153.

47. The avenues in the district were under the charge of the Local Fund Public Works Department till October 1885. Of the sum of Rs. 9,000 allotted on account of the maintenance thereof, it was found that Rs. 2,000 and odd only were spent in the first seven months of the year, and that the supervision by the Local Fund Public Works staff was a failure. The charge of avenues was therefore transferred to the Revenue Department and the unspent balance of Rs. 6,000 and odd divided among the tahsildars and deputy tahsildars for utilization within the close of the year. These officers spent Rs. 1,203 in the last five months of the year, leaving a balance of Rs. 4,797 unspent. This is due to the short time allowed them. The change of agency for supervision of avenues was approved of in G.O., No. 831 L.F., dated 19th July 1886.

48. The avenues are reported to be generally in good condition.

The subjoined is the statement showing the length of road avenues in the district in the form prescribed in G.O., No. 154 L.F., Financial, dated 6th February 1886:—

Length in miles of road avenues	988¼
Number of trees in the avenues at the end of the previous year	159,506
Do. planted during the year	16,626
Do. perished during the year	19,682
Total number of trees at the end of the year	156,450

It is hoped that the change of agency in the supervision of the avenues will place them in future on a more efficient footing. The attention of the officers concerned has been drawn to the importance of this branch of their duties.

49. *Local Fund Engineering Establishment.*—The cost of the Local Fund Engineering establishment was Rs. 27,542 as specified in the margin, which, when compared with Rs. 1,59,101, the outlay on works, is 17·3 per cent. against 15·94 per cent. in the preceding year. The increase is due to the introduction of a revised

	Rs.
Pay	21,820
Travelling allowance	3,297
Contingencies	2,425

scale of establishment during the year, to the grant of a special bonus of Rs. 3,000 to the late Local Fund Engineer and to less outlay on works in the year.

50. The establishment as per revised scale sanctioned in G.O., No. 2313, dated 18th September 1884, Financial, was entertained during the year. Mr. W. S. Harington held the office of the Local Fund District Engineer till March 1885, when his services were dispensed with on payment of a special bonus of Rs. 3,000 under G.O., No. 72 L.F., dated 27th April 1885. Mr. J. O'Shaughnessy has succeeded him and continues to be in office.

51. *Tolls and Ferries.*—The sum of Rs. 406 shown under this head is the pay and contingent charges of the toll establishment entertained for the Maná Madura gate kept under the management of the district board during the year.

52. *Tools and Plant.*—The amount spent on the purchase of tools and plant and in repairing old ones was Rs. 2,933, which is 1·8 per cent. of outlay on works.

53. *Contribution to Provincial Funds.*—Rs. 12,412 was paid during the year on account of the final adjustment of the famine debt due from this district as per Accountant-General's letter, No. 198, dated March 1886, against Rs. 12,400 provided in the budget.

54. The sum of Rs. 15,000 shown against contribution to municipalities in the budget was not paid to the municipal council as the construction of the bridge over the Vaigai at Madura became subsequently a local fund work to be carried out by the district board. This amount was added to the provision under "New Work—Communications"—*vide* paragraph 36 *supra*.

55. *Grant II, Education.*—The total educational outlay during the year under report amounted to Rs. 35,708, which is Rs. 5,792 less than the estimate and Rs. 2,053 more than the actuals of 1884-85. The expenditure incurred is 86 per cent. of the sanctioned allotments.

56. *Inspection.*—During the year under notice there were four Deputy Inspectors of schools for the four divisions * in the district as in the previous year; ten inspecting schoolmasters were at work against eight in the preceding year. The additional two hands sanctioned in the Revenue Board's Proceedings, No. 1146, dated 31st March 1885, were entertained during the year and posted one to the charge of Tirumangalam taluk, and the other to Palni taluk. The inspecting schoolmasters' divisions in the Ramnad range were redistributed during the year on the recommendation of the Inspector of Schools, Fifth Division. The old ranges were (1) Tirushuli, (2) Mudukalatur, and (3) Ramnad. In making the redistribution, part of Mudukalatur and part of Ramnad ranges were formed into one, the other part of Mudukalatur and the old Tirushuli range were constituted a second range, and the remaining part of the old Ramnad range into a third; the head-quarters of these ranges as redistributed are respectively Ramnad, Tirushuli and Tiruvádánai, and the new ranges go by the names of their respective head-quarter stations.

* Madura range. | Dindigul range.
Ramnad do. | Periyakulam do.

	Rs.
Establishment	3,596
Travelling batta	699
Contingencies	250
Total	4,545

57. *Inspection.*—Rs. 4,545 was spent as per margin on account of ten inspecting schoolmasters during the year against an estimate of Rs. 5,150 and the actuals of Rs. 3,839 in the previous year. The percentage of cost of inspection to total outlay on education is 12·7 against 11·4 in the previous year, the larger percentage in the year under report being attributable to the employment of two additional inspecting schoolmasters on Rs. 25 each during the year.

58. The following statements, A and B, show the work done by them during the year under report:—

A.

No.	Inspecting schoolmasters. Name.	Range.	Rate of pay.	Total amount drawn during 1885-86 (including pay, batta, &c.).	Number of villages visited. 1884-85.	Number of villages visited. 1885-86.	Number of schools visited. 1884-85. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	1885-86. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	Number of visits paid. 1884-85.	1885-86.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs.	Rs. A. P.												
1	C. Narayanasami Aiyyar	Madura	35	508 0 0	156	175	7	94	92	193	8	94	103	205	447	444
2	R. Subbiramania Aiyyar	Sivaganga	35	508 10 0	136	169	4	84	64	152	4	102	57	163	322	403
3	K. Muthukamatchi Pillai	Tirupatúr	32	500 2 0	75	88	6	85	48	139	6	97	16	119	435	386
4	K. Narayanasami Aiyyar .. .. / S. Setharama Aiyyar	Ramnad	25	402 10 1	119	102	9	65	57	131	11	79	51	141	249	306
5	T. M. Kuppusami Pillai .. .. / K. Narayanasami Aiyyar	Tirushuli	30	466 4 6	110	142	5	57	61	123	7	94	59	160	422	356
6	T. Gurusami Pillai	Tiruvádánai ..	30	468 6 6	133	61	6	49	26	81	6	55	16	77	267	77
7	T. M. Kuppusami Pillai	Dindigul	27	330 6 3	..	212	..	..	..	..	3	167	19	189	..	569
8	K. Appasami Aiyyar	Palni	35	526 5 4	184	103	4	113	143	260	2	58	71	131	592	357
9	P. A. Krishna Aiyyar	Tirumangalam ..	25	315 4 0	..	114	..	..	..	..	3	69	47	119	..	240
10	Lakshmana Naik	Periyakulam ..	35	518 10 0	166	98	7	131	71	209	6	77	55	138	388	393
		Total ..	..	4,544 10 8	1,079	1,264	48	678	562	1,288	56	892	494	1,442	3,122	3,531

B.

Years.	Number of schools registered for results grants payable from Local Funds. Description.	Number.	Number of schools actually examined.	Actual cost to District Board. Salary.	Results grant disbursed during the year.	Total.	Number of pupils on the roll of 903 schools entered in column 3.	Number of pupils actually earned grants. First standard.	Second standard.	Third standard.	Total.	Number of schools closed or not examined.
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs. A. P.	Rs. A. P.	Rs. A. P.						
1884-85.	Combined system	49	47	1,982 0 0	1,715 0 0	3,697 0 0	1,484	..	..	..	547	2
	Results grant	874	769	..	21,845 0 0	21,845 0 0	17,560	..	..	..	7,618	105
	Total ..	923	816	1,982 0 0	23,560 0 0	25,542 0 0	19,044	..	..	..	8,165	107
	Combined System.											
1885-86.	Madura range	18	15	747 13 8	527 13 0	1,275 10 8	535	113	65	19	197	2
	Ramnad do.	25	20	837 10 8	446 0 1	1,283 10 9	708	106	74	27	207	5
	Dindigul do.	5	5	354 14 4	171 4 4	526 2 8	185	28	20	14	62	..
	Periyakulam range	12	9	637 10 9	347 5 0	984 15 9	235	49	49	27	125	3
	Total ..	60	49	2,578 1 5	1,492 6 5	4,070 7 10	1,663	296	208	87	591	10
	Results Grant.											
	Madura range	328	300	..	7,459 9 8	7,459 9 8	6,322	1,767	682	245	2,694	28
	Ramnad do.	259	186	..	6,278 2 1	6,278 2 1	6,506	1,062	681	350	2,093	73
	Dindigul do.	165	143	..	4,042 14 8	4,042 14 8	3,878	669	440	246	1,355	22
	Periyakulam range	151	142	..	3,375 6 4	3,375 6 4	3,683	586	385	167	1,138	9
	Total ..	903	771	..	21,156 0 9	21,156 0 9	20,389	4,084	2,188	1,008	7,280	132
	Grand Total ..	963	821	2,578 1 5	22,648 7 2	25,226 8 7	22,052	4,380	2,396	1,095	7,871	142

59. T. Gurusami Pillai, Inspecting Schoolmaster, Tiruvádánai Range, met a lamentable death in March last by accidentally falling into a tank just at the time he was engaged in collecting information for the annual returns; and owing to his sudden death, correct statistics in regard to that range were not available in some cases.

60. The number of villages visited by the inspecting schoolmasters for inspection of schools already existing and for starting new ones was 1,264 against 1,079 in the previous year; and the number of schools visited by them was 1,442 * against 1,288. The average number of times each school was visited was two as in the previous year. Of 1,264 villages visited during the year, 611 were for starting new schools; 963 schools were registered and prepared for examination against 923 in the previous year. These figures go to show that the work of the inspecting staff during the year was certainly satisfactory.

* Combined system schools	56	
Results grant schools	892	
Indigenous	364	
Total as per statement No. X ..	1,312	
Add other schools	130	
Total as per statement A ..	1,442	

61. *Normal School.*—The amount spent on account of the Local Fund Elementary Normal school at Madura was Rs. 3,025 as particularized below against Rs. 3,000, the estimate of the year, and Rs. 1,491 the actual expenditure in the preceding year:—

	Rs.
Salaries of masters	939
Stipends of students	1,844
Clerks and servants	78
Miscellaneous	164
	3,025

62. The staff of the school consists of (1) head master on Rs. 45, (2) assistant teachers, one on Rs. 25 and the other on Rs. 10, a gymnastic tutor on Rs. 3-8-0, and a peon on Rs. 5. There were 33 normal students on the 31st March 1885, and another joined the school subsequently. Of these 34, one student was not able to attend the school till the close of the year owing to illness. Thus there were 33 students studying throughout the year, 31 for the Special Upper Primary examination, and 2 who were middle school men (having passed one in the second class, and the other in the third class) for training only. Of these 33 students who went up for the examination, 26 students passed the Special Upper Primary examination, 22 in the first class, and 4 in the second class, and the second class middle school man in school-management, primary grade, higher, first class. The results are creditable to the teachers concerned. For want of sufficient proficiency in gymnastics, these students were not examined in teaching before the end of the year.

63. Of the 26 successful students, 6 secured employment as teachers of the combined system and result grant schools, 12 returned to their villages and opened new schools, and the rest are in search of employment which will be offered to them as opportunities occur. On the 31st March 1886 there were 41 students on the roll representing all the taluks and zemindaris of the district. The number of pupils in the Practising department has also increased from 60 to 75. The school was inspected by Mr. T. T. Logan, Inspector of Schools, Fifth Division, in July 1885, and was favorably reported on. This institution was opened in March 1883, and the steady progress it has been making ever since is manifest from the figures shown in the subjoined table:—

Name of institution.	Year.	No. of sanctioned pupils.	No. actually studying.	No. presented for examination.	No. passed. 1st class.	No. passed. 2nd-class.	No. passed. Total.	Cost of institution.	Average cost on account of each pupil.	No of pupils in the Practising department.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
								Rs. A. P.	Rs. A. P.		
Local Fund Elementary Normal school, Madura	1882-83 ..	..	17	..	..	..	..	166 0 0	..	..	Opened in the latter part of March 1883.
	1883-84 ..	20	18	18	10	1	11	1,713 1 11	95 2 9	54	
	1884-85 ..	20	17	15	14	1	15	1,490 14 10	96 3 0	60	Two middle school men were undergoing training for three months.
	1885-86 ..	36	33	31	22	4	26	3,025 4 9	100 13 6	75	Two middle school men were undergoing training for six months.

The average cost of educating each pupil during the year was Rs. 100-13-6 against Rs. 96-3-0 in the preceding year. The increase is due to the entertainment of a third teacher and a gymnastic tutor and to the increase in the number of normal students from 17 to 33 and to the raising of the pay of the head master from Rs. 40 to 45 and that of the second master from Rs. 20 to 25 and of the stipend from 4 to 5 rupees per mensem.

64. *Inspecting Schoolmasters' Code.*—A new code defining the duties of the inspecting schoolmasters was introduced during the year under report and is reported to have been working well.

65. *Local Fund Schools.*—There were 47 schools at the beginning of the year on the combined system and 12 new ones were opened, making in all 59. Of this, 49 schools were examined against 47 in the previous year, and the rest 10 collapsed. There were 1,663 boys on the rolls, of whom 811 were presented for examination and 591 earned Rs. 1,562 as results grants. The amount paid to teachers in the shape of monthly pay was Rs. 2,578. Thus the total cost was Rs. 4,140 or Rs. 2·7 per pupil as in the previous year. The amount actually disbursed during the year under report was Rs. 1,492, of which Rs. 1,479 appertained to the grants earned in the year and Rs. 12 to those of the previous year.

66. The closing of 10 schools during the year is ascribed to (1) poor income, (2) death of teachers, and (3) the opening of rival schools.

67. Mr. A. Vythilingam Chettiar, Deputy Inspector of Schools, Madura Range, considers that the present combined system schools in this district should be treated as *aided combined schools*, and not as *Local Fund schools*. This view of his is explained in the extract from his report given below:—

"In 1873-74, some Local Fund schools were opened, but, as they did not flourish, they were converted into the combined system schools and new ones were also opened. According to this the teachers were allowed small salaries, not exceeding Rs. 5, and this was deducted from the amount of results grant earned. In fact, it was a sort of advance system, but if the results grant did not come up to the amount of salaries already paid, the difference was written off. This failed in a short time, famine succeeded, and nothing was done for some time, but another trial was given to it in 1881-82 and schools were started on a new plan. The teachers were paid fixed salaries of Rs. 5 per mensem and 50 per cent. of the results grant from Local Funds and whole of the grant, if any, from Provincial Funds besides fees. The system received a further modification in 1883-84, viz., that the whole year's salary at Rs. 5 per month *plus* a moiety of the grant expected to be earned was taken as the income of the teacher from Local Funds. A half of this was divided into twelve monthly salaries and the other half was left to be earned by the teacher in the shape of results grants, the fees levied from the boys and any results grant from Provincial Funds being left to the teachers as before. The combined schools in the range are working under this system. They are only aided but are not maintained by the Board."

68. The view of the Deputy Inspector seems reasonable, and before adopting, however, his proposal, the advice of the Director of Public Instruction in the matter will have to be taken.

69. *Grants-in-aid—Salary Grant.*—There were no salary grant schools as in the previous year.

70. *Results Grants.*—In the year under report 903 schools were registered against 874 in the preceding year. There were 20,389 boys on the rolls of the schools against 17,560 in the previous year. Seven hundred and seventy-one schools presented 10,562 pupils for examination, of whom 7,442 were found qualified. The amount of results grants earned by the successful pupils was Rs. 21,661, of which Rs. 21,046 *plus* 110 appertaining to the grants earned in the previous year, making in all Rs. 21,156, was disbursed during the year.

71. *Unaided Indigenous Schools.*—There were 274 schools under this head with 5,301 pupils on the rolls excluding those in the Ramnad range for which particulars are not available. Many of these schools are opened at particular seasons of the year and closed after short existence of three or four months. When the harvest time is over, the boys find time to attend the school, and it is then that the working season of these schools begins and continues till the sowing time. Almost all long-standing indigenous schools have been brought under the results system.

72. *Miscellaneous.*—The sum of Rs. 200, entered under this head, represents the contribution paid towards the construction of a school at Vadipatti in Palni taluk, inclusive of a moiety thereof already subscribed by the people and credited to accounts.

73. It is gratifying to note that the progress of education in the year has, on the whole, been very satisfactory which is no doubt due to the interest evinced by the deputy inspectors in promoting the cause of education in their respective ranges in the district.

74. *Miscellaneous—Commission on sale of Books—Stipends to Agricultural Students.*—The budget grants under these heads were slightly exceeded owing to increased sale of books (*vide* paragraph 9 *supra*) and the consequent payment of a larger amount of commission in the former case, and to a slight increase under travelling allowance paid to the two Local Fund agricultural students during the year.

75. *Grant III—Medical Services, &c.*—The total expenditure under this head amounted to Rs. 82,160 against Rs. 91,481, the estimate of the year, and Rs. 87,038, the actuals of the previous year. The decrease, as compared with the allotment, is chiefly due to less expenditure under "Vaccination," "Hospitals" and "Dispensaries," "Medical School" and other sanitary outlay. The total expenditure is 90 per cent. of the total allotment.

76. *Hospitals and Dispensaries.*—At the commencement of the year there were 11 major and 16 minor dispensaries in the district. A new dispensary of the latter class, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened on the 28th July 1885 at Tiruvadanai. This raises the number of dispensaries to 28. The work done by these dispensaries is detailed in the subjoined statement:—

Years.	Patients treated.			Cost.	Average cost of each patient.	
	In.	Out.	Total.		In.	Out.
				Rs.	Rs. A. P.	Rs. A. P.
1884-85	1,209	140,222	141,431	27,446	.. ..	.. ..
1885-86	1,244	152,982	154,226	26,110	1 5 5	0 2 8½

In and out-patients were treated in all the major dispensaries and out-patients alone in all the minor dispensaries. There was an increase of 35 among in-patients and 12,760 among out-patients treated during the year as compared with the previous years' returns. This fact is itself a sufficient testimony to the growing faith of the public in general in English medicines and method of treatment and the usefulness of the several dispensaries. The amount spent on account of dispensaries was Rupees 26,109-12-10 during the year against an estimate of Rs. 29,159 and the actuals of Rs. 27,446 in the preceding year.

77. Twelve dispensaries (11 major and 1 minor) were held in the buildings belonging to the Local Fund Board and 16 minor dispensaries in rented buildings.

The defects that have been brought to notice by the district medical and sanitary officer from time to time in these buildings are being remedied as funds allow.

78. *Midwives and Midwifery Pupils.*—A sum of Rs. 105 was spent under this head against Rs. 150, the estimate of the year, and Rs. 125, the actuals of the previous year. There were 16 * midwives and 2 midwifery pupils during the year against 14 and 2, respectively, in the previous year. The midwives treated 530 cases during the year against 605 in the previous year. The district medical and sanitary officer considers that the work of the midwives was not satisfactory and hopes to see that better results are produced next year.

Local Fund dispensaries	15	
Mission do.	1	
	16	

79. *Medical School.*—At the beginning of the year there were 28 students, 8 in the senior, 9 in the middle, and 11 in the junior classes. The 8 senior students were sent up for final examination to qualify themselves as hospital assistants and seven of them were successful against 9 out of 10 in the preceding year. There were then 20 students, of whom 9 were promoted from junior to senior, and 11 from junior to middle classes. In November 1885 seven students were admitted into junior class. The strength of the school on the 31st March 1886 was thus 27 (20 stipendiary and 7 free). The amount spent on 35 students was Rs. 5,440 during the year or Rs. 155-6-10 per pupil. Copy of district medical and sanitary officer's detailed report on the working of the hospitals, medical schools, &c., is enclosed.

80. *Vaccination.*—The vaccine staff maintained during the year consisted of the establishments noted in the margin. The cost thereof amounted to Rs. 9,175 against Rs. 11,000, the estimate and Rs. 12,692, the actuals of the previous year. The decrease, as compared with the actuals of the previous year, is due to the introduction of the revised scale of vaccine staff which involved a reduction in the establishment of 7 first-class vaccinators and 12 second-class vaccinators. The revised scale, which was sanctioned in Revenue Board's Proceedings, Mis. No. 3780, dated 31st March 1885, was introduced with effect from 1st June 1885. The number of cases vaccinated during the year was 46,644 against 58,540 in the previous year. The number of successful cases was 45,625 against 57,212. The decrease under each of these items is due to the reduction of 19 hands under the revised scale. The average cost of each successful case was Rs. 0-3-3 against Rs. 0-3-6 in 1884-85. The new scheme has worked well. There were, however, some complaints of short work owing to overcrowding of vaccinators in certain parts of Madura and Paramakudi ranges and insufficiency of staff in other parts. These defects have been since remedied by redistributing the vaccine staff with reference to the actual requirements of the ranges referred to. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the deputy inspector in charge of the range, who has since left the district on transfer. Now that a new deputy inspector has taken charge of that range, it is hoped that an attempt will again be made in this direction. Copy of district medical and sanitary officer's detailed report is enclosed.

		Rs.	
1	Deputy Inspector on	70	
1	Do.	60	
1	Do.	40	
14	First-class Vaccinators on ..	18	each.
21	Second-class do. ..	10	„
3	Peons on	6	„
6	Probationers on	5	„

81. *Sanitation.*—The total outlay on sanitation amounted to Rs. 21,958 against an allotment of Rs. 23,251, resulting in an increase of Rs. 5,275 over the actuals of the previous year and bearing a percentage of 5·1 of the receipts during the year. The following are the purposes for which it was expended during the year:—

	Rs.
1. Improvement of water-supply	4,564
2. Do. village sites	2,664
3. Scavengering establishment inclusive of contribution made to the several sanitary associations	14,158

4. Arrangements at fairs and festivals	319
5. Other sanitary outlay	112
6. Sanitary inspectors	141
Total ..	21,958

Item 1.—Six wells were sunk at a cost of Rs. 579; 3 uranies (ponds) and 8 wells were repaired at a cost of Rs. 1,202; Rs. 83 were paid on account of pay of 5 tank watchers at five places; and Rs. 2,700 was paid for the construction of a water cistern in the cattle market at Madura. This last item the District Board sanctioned in view of the improvement of water-supply to the several rate-payers in the district visiting the annual "Chitrai" festival at Madura. The total charges on account of improvement of water-supply thus amounted to Rs. 4,564.

Item 2.—Of Rs. 2,664 entered under this head, Rs. 128 were spent to remove prickly-pears at Palni, Karukuvoipatti and Védasandúr, and Rs. 1,246 on account of the enlargement of village sites. The rest, viz., Rs. 1,290, represents the amount contributed by the sanitary association at Ramnad, but refunded to them, the District Board having refused to make an equal grant in view of Ramnad being constituted a municipality.

Item 3.—Rupees 14,158 were spent on account of scavengering establishment and contribution to the several sanitary associations for the sanitary purposes of the important places in the district—*vide* details in statement No. XIV.

Item 4.—Rupees 319 was paid for making sanitary arrangements at the festivals mentioned below:—

	RS.
1. For the Adi festival at Rámesvaram	100
2. Do. Agaram festival at Thadikombu in Dindigul	100
3. Do. Thaipusam festival at Palni	67
4. Do. Panguni Utharam festival at Tiruparangundram	52
	319

Item 5.—Rupees 112 entered under sanitary outlay represents the pay, travelling allowances, &c., of the special temporary hands deputed on fever duty in the district.

Item 6.—The pay and the travelling allowances, &c., of the two sanitary inspectors employed in the district as per G.O., dated 24th November 1882, No. 1784, amounted to Rs. 141 during the year.

82. Rupees 200 was contributed as in the last year for making sanitary arrangements at the "Chitrai" festival at Madura. This sum is shown under "Contributions" to municipality. All precautionary measures were adopted during the festivals to prevent the occurrence of any epidemic and to preserve order. Special latrines were constructed and all arrangements made to prevent the sources of water-supply from being polluted.

83. During the latter half of the year (February and March 1886) malarious fever was prevalent in the villages situated at the foot of the hills near Usilampati, Gandamanáyakanúr and Allinagaram. Three sanitary inspectors (hospital assistants under training in the civil dispensary at Madura) were immediately sent with necessary medicines to the fever-stricken places. These men have made themselves very useful by adopting all necessary measures to cure cases and arrest the progress of the epidemic. The general health of the district has, on the whole, been good during the year.

84. At the beginning of the year there were 29 sanitary associations in the district. Three new ones were started during the year, one at Bodináyakanúr, the other at Mutukulatúr and the third at Mandalamanikam, and the associations at Mána Madura, Tiruppalláni and Mantapam ceased to exist during the year owing to insolvency of their finance. Thus there were 29 sanitary associations in the district at the close of the year. A statement showing the financial condition of these associations is enclosed. From this it will be seen that a balance of Rs. 6,234 was at their credit at the beginning of the year. Rupees 12,419 was collected from the people and Rs. 11,938 contributed to them from Local Funds, making in all Rs. 30,591 at their disposal during the year. Of this, Rs. 17,289 was spent on establishment kept up for the sanitary purposes of the towns and other contingencies, and Rs. 5,917 on sanitary works, such as improvement of town roads, construction of dust-bins, sinking wells, &c. The large amount of subscriptions raised by the people among themselves for the sanitary purposes of their towns bears out the fact that the people recognize the importance of the sanitary principles and of applying them to their towns.

85. *Markets.*—Rupees 148 was spent during the year towards the establishment and contingencies on account of markets. No provision was made in the budget on account of this charge, as it was expected that all the markets would be leased out. But the District Board resolved to keep under "Amani," as a temporary measure, the marginally-noted five markets. Hence the establishment and contingent charges. The working of the fee-system in the markets is noticed in detail in paragraph 20 *supra*.

1. Thumbakundu.
2. Kilapatti.
3. Thadikombu.
4. Kottanatham.
5. Ramnad.

86. There were 21 choultries, 9 watersheds and 10 urani inams against 20, 9 and 10, respectively, in the previous year. Of the 21 choultries, 18 were endowed and 3 unendowed, and the others were all endowed institutions. The increase in the number of choultries by one is due to the chattram at Vadamadura having been made over to the District Board with all its endowment in G.O., No. 287, dated 7th March 1885.

87. One lakh twenty-seven thousand six-hundred and forty-five travellers halted at the marginally-noted choultries and 77,742 pauper travellers were fed in the five choultries noted below:—

Melúr, Kottampatti, Muthanedal, Andivelammal, Kallarmadam, Ammayanáyakanúr, Palkanuth, Gunnier, Andipatti, Vadamadura and Periyakulam.

1. Thathampatti	6,081
Kunnathur chattram at Madura from the funds of Sholavandan chattram	16,736
2. Melúr	10,100
3. Kottampatti	3,239
4. Muthanendal	30,109
5. Tirumangalam	11,477
	77,742

88. The total cost of upkeep of the 21 endowed and unendowed choultries mentioned above was Rs. 13,564 as detailed below against an allotment of Rs. 13,842:—

	RS.
Cost of feeding	5,970
Establishment charges	4,194
Contingent charges	2,581
Public Works expenditure	819

The total receipts of the endowed choultries, &c., including the opening balance was Rs. 33,694, and deducting the total expenditure of Rs. 13,262, the balance at the end of the year was Rs. 20,432. Rupees 819 shown above as Public Works expenditure represents the sum spent on account of the repairs of the chattrams at Narikudi, Tirumangalam, and debited to Grant I, "Repairs," "Civil Buildings."

The decrease under "Feeding" and establishment charges as compared with the previous year is due to the non-entertainment of two superintendents of the Sholavandan chattram on Rs. 14 each in the place of those deceased and to the discontinuance of, and reduction in, the charge of "feeding" in the Kilangulam and Kottampatti choultries, respectively, owing to want of sufficient funds at their credit.

89. *Bungalows.*—As in the previous year two bungalows, one at Ammayanáyakanúr and the other at Paramakudi, were under the control of the District Board. The

establishment and contingent charges in the upkeep thereof amounted to Rs. 287. Petty repairs were executed to the building at Paramakudi at a cost of Rs. 329. Three hundred and thirty-nine travellers halted during the year in the bungalow at Ammayanáyakanúr and 30 in that at Paramakudi. The bungalows are reported to be in good condition.

90. *Contribution to Provincial Services.*—Rs. 2,147 was contributed during the year for the purposes noted in the margin. No contribution was made on account of (*a*) "Medical College" and (*b*) "Medical Reserve Staff," the Government having in their orders noted in the margin exempted this district from such liabilities.

	RS.
1. Sanitary inspection as per G.O., No. 391, dated 22nd February 1883, Public Department	1,748
2. Cutlers' establishment as per G.O., No. 772, dated 5th April 1884	61
3. Lunatics	338
	2,147

(*a*) G.O., No. 1891, dated 4th August 1884.
(*b*) „ „ 589 „ 18th March 1885.

91. *Contribution to Municipalities.*—The sum of Rs. 1,500, shown as expenditure against this head, represents the following items:—

	RS.
1. To the Madura Municipality for sanitary arrangements during "Chitrai" festival at Madura as per G.O., No. 589, dated 18th March 1885	200
2. For diet charges of patients in the civil dispensary at Madura as per G.O., No. 2228, dated 15th November 1881	1,300
	1,500

Superintendent of Minor Dispensaries.—The budget provision of Rs. 490 was not utilized, the supervision of the minor dispensaries having been transferred from the Rev. Dr. Chester to the district medical and sanitary officer. There was no need for a separate establishment on that account.

92. A sum of Rs. 1,420 was paid on account of contributions to the mission dispensaries at Dindigul and Rajasingamangalam.

	Establishment. RS.
Dindigul dispensary	1,368
Rajasingamangalam dispensary ..	52
	1,420

93. *Grant IV—Miscellaneous.*—The total expenditure of all the heads under this grant was Rs. 7,251 against an allotment of Rs. 10,050, being 72 per cent. The decrease is due to the proportionate cost of controlling establishment at the presidency not having been as yet communicated to this office by the Accountant-General and to the consequent non-payment of the same during the year and less expenditure under travelling allowance to "non-official members." The excess expenditure under District Board's office establishment is owing to the entertainment during the year of a translator on Rs. 20 sanctioned by Government in their order, Mis. No. 145 L.F., dated 13th May 1885.

94. The decrease under printing charges of Rs. 429, as compared with the estimate of Rs. 1,200, is attributable to all the printing work required by the District Board being executed in a local private press at 25 per cent. less than the Government rates at which the estimate was framed. Rs. 746 had to be debited during the year to printing work executed by the Government Press at Madras as per advice of the Accountant-General. The other items do not call for special mention.

95. *Closing Balance.*—The year closed with a balance of Rs. 1,86,604, of which Rs. 40,889 appertained to Endowment Fund.

96. *Financial Position.*—The subjoined statement shows the financial position of the district:—

	1885-86. RS.
1. Opening balance (service heads)	94,816
2. Receipts under do.	4,25,356
3. Expenditure under do.	3,33,568
4. Closing balance do.	1,86,604

97. *General Taxation.*—The next is the table showing the incidence of taxation in the district:—

Area in square miles.	Population according to census of 1881.	Income from taxation.			Total Local Fund receipts.	Incidence of taxation including tolls.		Incidence of taxation excluding tolls.		Average incidence to the total Local Fund receipts.
		Land cess.	Tolls.	Total.		1884-85.	1885-86.	1884-85.	1885-86.	
1	2	3	4	5	6	7	8	9	10	11
8,395	2,080,691	RS. 3,11,515	RS. 25,540	RS. 3,37,055	RS. 4,25,356	RS. A. P. 0 2 4	RS. A. P. 0 2 7	RS. A. P. 0 2 2	RS. A. P. 0 2 5	RS. A. P. 0 3 3

The increase in the incidence is due to the enhanced collections under Land-cess.

98. A statement showing the buildings and other properties belonging to, or under the control of, the Local Fund Board is appended to this report.

99. The following table shows the number and nature of the institutions under the control of the District Board:—

Nature of property.	Dispensaries.	Chattrams.	Bungalows.	Water-sheds.	Urani inams (ponds).	Markets.	Total.
1	2	3	4	5	6	7	8
Endowed	1	18	..	9	10	36	74
Unendowed	27	3	2	..	..	..	32
Total ..	28	21	2	9	10	36	106

100. *The District Board.*—At the beginning of the year there were 34 members on the roll of the District Board, 7 officials and 27 non-officials; out of the total strength of 40, 10 officials and 30 non-officials. During the year one non-official member died and one of the official vacancies was filled up by the appointment thereto of Dr. F. Clarence Smith, District Medical and Sanitary officer. Thus, at the close of the year, the number on the roll was 34, of whom 8 were officials and 26 non-officials.

The six vacancies were reserved in view to the same being filled up from among the members of the taluk boards in accordance with G.O., No. 598, Financial, dated 19th March 1885. The number of meetings held during the year was 26, and the average attendance of the members was 4 among officials, and 9 among non-officials against 2 and 9, respectively, in the previous year.

101. This report was passed by the District Board at the meeting held on the 31st ultimo.

—

ENCLOSURES.

CONCISE Annual Report on the working of the Local Fund Major and Minor Dispensaries in Madura District, for the official year 1885-86.

Condition of Dispensary Buildings.—The buildings of the Ramnad dispensary have been put into thorough repair during the year except the two special wards, verandah of the female ward, and the hospital assistant's quarters for which an estimate, amounting to Rs. 100, submitted by the Local Fund Engineer, has been transferred to the Ramnad Municipality (*vide* Proceedings, No. 41, dated 1st February 1886). The roof of the main building of the Sivaganga dispensary requires retiling here and there. The roof of the western range of wards in Pámban has been retiled during the year, and the buildings have been thoroughly white-washed. A pandal was also put up on the northern side of the main building with much advantage. The unsatisfactory

state of the dispensary buildings at Tirushuli complained of in the report for the previous year (1884-85) has been remedied during the year. The main building of the dispensary in Paramakudi is in good order, but the pandal around it is in want of repair, and also the mud wall around the compound. The construction of a pucka wall, instead of having to be constantly repairing the mud wall, has already been recommended in my inspection report. No repairs have been done to the kitchen though needed. The Apothecary complains of the want of another room for office, as he is at present obliged to sit and prescribe for patients in the verandah exposed to sun and rain. The present dispensary is, in fact, not a good form of dispensary, and quarters for the Apothecary are much required. The dispensary building at Devakóta is reported to be in good condition. The want of a cook-room, latrines, dead-house and quarters for the medical subordinate reported on last year has not been attended to. The compound (mud) walls of the Periyakulam dispensary have fallen in several places during the last monsoon and require to be reconstructed. Palni having been made a municipality, the suggestions and proposed alterations in the dispensary will, I hope, soon be considered by the municipality.

Uthamapaliem.—The main building is in good condition. The cook-room, dead-house, and latrines, which are partly built and left unfinished for a long time now, should be completed and opened for use. The compound wall, if erected as soon as possible, would improve the general appearance of the hospital. The medical subordinate's quarters as they are at present are unsuited for a family to live in, as the addition of a cook-room, privy, and a compound wall is necessary.

Usilumpatty.—The main building (thatched one) is in good order. The only shed for the reception of in-patients is in a dilapidated condition; it was condemned during my inspection. Two new separate buildings, one on each side of the compound to accommodate two male and two female patients, respectively, have already been recommended to be built. The construction of compound wall and a well, which was commenced towards the beginning of 1885, is not yet finished. A latrine, cook-room and quarters for the medical subordinate are indispensably necessary.

Kodaikánal.—The dispensary accommodation is very small. A report will be sent in after my inspection.

Minor Dispensaries.—The dispensary at Tiruvadanai, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened during the year (viz., on 28th July 1885.) At present there is no proper building available at the station for a dispensary. Arrangements are being made for the construction of a dispensary similar to the one at Melúr.

2. *Total number of patients treated during the year as compared with the previous year.*—The total number of in-patients treated during the year is 1,244 against 1,209 of the previous year, and of out-patients 152,982 against 140,222 of the previous year, showing an increase of 35 among in-patients and 12,760 among out-patients. This may be considered, I think, highly satisfactory.

3. *Prevalence of epidemic diseases and the measures adopted to control them.*—Malarious fever prevailed during the latter part of the year (February and March 1886) in the villages situated at the foot of the hills near Usilumpatti, Gandamanáyákanúr and Allinagaram. Three sanitary inspectors (Local Fund hospital assistants under training in the Civil Dispensary, Madura), were immediately sent with necessary medicines to the fever-stricken villages, and the disease, I understand, is now abating. Sáptúr and its adjacent villages stand the foci for this disease. Fever is endemic in these villages about the foot of the hills and every year several people die from it. The sanitary inspectors took medicines with them and did what they could to cure cases already attacked and pointed out the graver sanitary defects in the various places they visited. The great things to be done here are sinking good pucka drinking-water wells with parapet walls well above the level of the surrounding ground and platforms around them, and the proper drainage of the villages as the keeping of the villages as clean as possible. The sanitary condition of the villages was very bad in most cases and seldom was any care taken about the preservation of the drinking water-supply. Surface water, at the foot of the hills, especially when it is neither filtered nor boiled before use, is of course almost certain to cause fever, yet this is practically what the people drink where fever was prevalent. The local (village) authorities in some cases were very backward—as in fact they usually are—in taking any trouble beyond writing for medical assistance to be sent down to prevent the fever by carrying out any sanitary recommendations.

4. *Sanitary condition of Villages.*—Sanitary associations exist in many of the large towns and villages in the district and they have spared no pains in improving the sanitary condition of their respective places considering the small resources at their disposal. A complete report will be submitted by the divisional officers on the working of the associations. A special sanitary report on the towns and villages visited by me, during my inspection, was sent on 12th December 1885, to the Sanitary Commissioner, Madras, and the President, District Board, Madura. Ramnad, Palni, and Periyakulam have since been made Municipal towns; added to this, the formation of taluk boards and unions will, no doubt, tend to improve the sanitary condition of the distric in general.

5. *Water-supply, Nature and Source.*—The water-supply in all the stations in the district is from rivers, takns and wells. Necessary suggestions for the improvement of the water-supply of towns and villages in the district have been made in my sanitary report of 12th December 1885.

6. *Drainage* is, generally speaking, natural in almost all the villages in the district, there being no regular system of drainage.

7. *A brief review of the work of Midwives attached to Dispensaries.*—Five hundred and thirty cases have been treated by midwives attached to Local Fund dispensaries during the year, against 605 of the previous year, showing a decrease of 88. The decrease is due to 2 of the midwives having fallen ill during the year and to the conduct of some being unsatisfactory, for which they have been punished. Two midwives have been dismissed. The work done by the midwives is not what it should be; their conduct and work will be strictly looked after, especially this year.

8. *General Remarks.*—The working of the dispensaries has been more satisfactory than the past year. There are now twenty-eight Local Fund major and minor dispensaries in the district, of which Ramnad, Palni and Periyakulam have since been transferred to municipalities from the commencement of April 1886. During the year 1885-86, the following dispensaries were inspected by me:—(1) Tirushuli, (2) Battagundu, (3) Kodaikánal, (4) Periyakulam, (5) Usilampatti, (6) Vallanadi, (7) Uthamapaliem, (8) Tirumangalam, (9) Aruppukóta, (10) Vedasendur, (11) Thangachiammapatti, (12) Palni, (13) Kannivadi, (14) Tirupuvanam, (15) Mána Madura, (16) Paramakudi, (17) Ramnad, (18) Pámban, (19) Rámesvaram, (20) Sivaganga, and (21) Melúr. The remaining dispensaries were not inspected during the year owing to my having had to stay at head-quarters on account of the medical school.

Medical School.—The year under review began with 28 students, consisting of three classes, 8 forming the senior, 9 the middle, and 11 the junior class.

The 8 senior students were sent up to Madras last June in charge of Civil Apothecary C. B. Rama Rao for the final pass examination and seven of them successfully passed the examination and obtained diplomas of 3rd-class hospital assistant grade, and two of these students, secured very high places in the list of the successful candidates.

After the usual vacation the school opened on the 1st October 1885 with 20 students, 9 from the middle class promoted to the senior and 11 from the junior promoted to the middle, and 7 new students were entertained by the Local Fund Board and joined the school on 7th November 1885. One student of the middle class was suspended till next October for absenting for two months without leave. There are therefore 27 students in all at present on the roll of the school divided as follows:—

	Paid.	Private.	Total.
Senior class	7	2	9
Middle „	6	5	11
Junior „	7	..	7
	20	7	27

The stipends for the students are 7, 6, and 5 rupees for the senior, middle and junior classes, respectively.

The instruction at the school is given by lectures and frequent *viva voce* examinations, the latter very often numbering as many as the lecture meetings.

The nature of the instruction imparted to the students here is far superior to what could have been given at Dindigul. It is hoped that the batches that this school will hereafter send out into the professional world will do credit to the instructions they have received. Last year it was made compulsory on candidates for the medical school that they should have passed at least the Middle School examination; this is a step in advance, some of the students admitted at Dindigul under the old rules having been very backward in English and very deficient in mental grasp and capacity.

The school buildings were put in thorough repair during the year. A few chairs and benches were also supplied. The want of an almirah for pathological specimens is greatly felt.

The library was strengthened by 44 new volumes, which are mostly text-books for students, and the Board have kindly granted Rs. 200 for the purchase of the necessary apparatus.

Madura,
11*th May* 1886.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

Concise Annual Report on the working of the Vaccination Department, Madura District, for the Official Year 1885-86.

The vaccine staff of the district consisted of 2 first-class deputy inspectors of vaccination on Rs. 70 and Rs. 60, respectively, and 1 second-class deputy inspector of vaccination on Rs. 40 per mensem, 14 first-class vaccinators on Rs. 18 per mensem, 21 second-class vaccinators on Rs. 10 per mensem, 7 probationers on Rs. 5 per mensem, and 3 peons on Rs. 6 per mensem.

2. The total number of cases vaccinated during the year is 46,644 against 58,540 of the previous year; the number of successful cases during the year is 45,625 against 57,212 of the

previous year; and the cost per successful case is 3 annas and 1 pie against 3 annas and 6 pies of the past year. It will be observed that the decrease in the number of cases operated on and the number of successful cases and the cost per case is due to the reduction of 7 first-class and 14 second-class vaccinators. The reduction scheme has worked well during the year, but the distribution of vaccinators has not been equally satisfactory. Complaints of short work, owing to the over-crowding of vaccinators in the ayan taluks and of the insufficiency of staff in the firkhas of Tiruvadanai, Tirupatúr, Sivaganga, and Tirushuli in the Zemindaris of Ramnad and Sivaganga, have been received in this office; for instance, the Melúr taluk, with 93 villages, has 3 vaccinators, while each of the above divisions containing 839, 787, 752 and 399 villages, respectively, has only 2 vaccinators each. I therefore think that transfer of some of the second-class vaccinators from the Madura to the Paramakudi range is necessary without increasing the staff. A list showing the proposed alteration in the distribution of vaccinators will shortly be sent in.

3. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the second-class deputy inspector of vaccination. He has since been transferred, and another appointed in his stead. I hope to introduce the animal vaccination on the arrival of the new deputy inspector of vaccination and extend it to other ranges.

4. Vaccinators should be encouraged by payment of reward of one anna for every successful case over the minimum fixed; this is a good measure and is embodied in Revenue Board's Proceedings, No. 247, dated 26th January 1885, and sanctioned by Government in G.O., No. 589, dated 18th March 1885; and it is to be hoped the Board will see their way to grant these rewards. It will be remembered that, by the reduction of establishment, the expenditure has been reduced from Rs. 12,577-13-2 to Rs. 8,911-10-5, thus giving the Board a saving of Rs. 3,666-2-9 over the past year.

Madura,
7th May 1886.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

No. 53.

Endorsement on the above.

Submitted to Government.

2. *General state of communications in the District* (*paragraph* 42).—The undersigned has travelled over a greater part of the district. The district roads, especially those of Ramnad, Dindigul and Palni are in a very bad condition. The main cause of this is want of timely supervision. Some main roads, such as the road from Andipatti to Tirumangalam, from Tirumangalam towards Virudupati, and from Dindigul to Palni, especially between Palni and Palkanuth, are almost impassable in parts. There is everywhere a great lack of material collected on the road-sides; whereas, in some places, material has been lying by the road-sides for years unutilized until it has been for the most part washed away. The Local Fund District Engineer has visited Palni only twice and Ramnad only once, and that lately. The bad condition of the roads is ascribable, in a great measure, to the Local Fund Engineer not being able to devote the whole of his attention to the work. Now that he is to be relieved from all extra work, there is every reason to hope that their condition will steadily improve. The gang system is new to this district and no one likes it. A fair trial should, however, be given to it.

3. *Avenues* (*paragraphs* 46, 47 *and* 48).—All road avenues have been systematically neglected for years apparently. No nurseries worthy of the name are in existence at the taluk stations.

4. *Improvement of weekly markets* (*paragraph* 45).—The undersigned considers this to be important. A circular has been sent to all divisional officers to submit proposals for the improvement of the markets in their divisions in the way of constructing stalls, sheds, &c.

5. The above report being complete in all its details calls for no further remarks.

Madura,
13*th August* 1886.

E. TURNER,
President.

Order—dated 30th September 1886, No. 1238 L.F., Financial.

The receipts and charges of the District Board of Madura, for 1885-86, are compared below with the estimate of the year and the actuals of 1884-85 :—

Receipts.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Balance	1,08,193	94,490	94,424
1. Rates and taxes—			
Cess on Land	2,73,283	3,00,000	3,11,515
Tolls	26,892	25,540	24,507
2. Education—			
Other Items	1,248	1,100	1,347
3. Medical—			
Income from Endowments ..	..	..	1,109
Other Items	2,674	2,750	3,225
4. Interest—			
On Arrears of Revenue ..	34	300	11
5. Miscellaneous—			
Contributions	3,181	300	3,866
Choultry Rents	9,733	8,790	11,132
Market Rents	5,720	7,120	9,702
Other Items	24,222	24,250	25,858
6. Public Works Receipts ..	338	..	19,582
7. Contribution from Provincial Funds—			
Education	..	1,300	1,300
General Purposes	80	80	1,825
Choultries	7,775	8,430	7,775
8. Contribution from Special Funds—			
Pound Fund..	2,319	1,680	2,602
Grand Total ..	4,65,692	4,76,130	5,19,780

Charges.

Grant I.			
New Works—			
Communications	15,813	63,844	30,045
Buildings	998	2,234	526
Miscellaneous Public Improvements	..	3,100	..
Repairs—			
Communications	1,47,407	1,61,732	1,26,244
Buildings	991	7,211	3,507
Miscellaneous Public Improvements	5,697	11,153	4,834
Engineering Establishment ..	27,258	27,842	27,542
Tolls and Ferries	20	600	406
Tools and Plant	3,232	3,500	2,933
Contributions	37,130	12,400	12,412
Grant II.			
Inspection	3,839	5,150	4,545
Training Schools	1,491	3,000	3,025
Local Fund Schools	3,697	5,780	4,070
Results Grants	21,845	24,000	21,156
Contributions	750	..	..
Miscellaneous	2,033	3,570	2,912
Grant III.			
Hospitals and Dispensaries ..	24,041	23,159	22,849
Vaccination	12,692	11,000	9,175
Sanitation	16,883	23,060	21,958
Markets	1,374	..	148
Choultries	13,220	13,842	12,745
Travellers' Bungalows ..	325	450	287
Contributions	13,574	13,120	9,502
Miscellaneous	4,929	6,850	5,496

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
GRANT IV.	RS.	RS.	RS.
Establishment, including Contingencies, Refunds, &c. ..	12,029	10,050	7,251
Total Expenditure	3,71,268	4,36,647	3,33,568
Balance ..	94,424	39,483	1,86,212
Grand Total ..	4,65,692	4,76,130	5,19,780

2. The opening balances for 1884-85 and 1885-86 given in statement I-A include debt heads, which should have been excluded; and in statement I-B the actuals of 1884-85, as given in the report for that year, have been adopted in some cases instead of the audited figures subsequently furnished by the Accountant-General, the closing balance thus arrived at differing in consequence from the opening balance for 1885-86. In the former statement a sum of Rs. 1,745-8-3, being the revenues of the Kumani and Machiyur villages credited to Government and subsequently made over to the Tiruvadanai dispensary, is shown under Contributions from Provincial Funds for "Choultries" instead of for "General purposes." The necessary corrections have been made in the foregoing abstract.

3. The sanction of Government should have been obtained for the transfer of the provision of Rs. 15,000 in the budget for 1885-86 from Contributions to New Works, Communications, and for the sale of the chattram building at Usilampatti referred to in paragraph 19. The cost of medicines and surgical instruments should have been shown under Contributions to Provincial Funds with reference to G.O., dated 12th December 1885, No. 1208 L.F.

4. The following discrepancies should be explained :—

(1) In statement I-A the receipts from choultry and market rents are given as Rs. 11,132 and Rs. 9,702, whereas, according to statement VI, they amounted to Rs. 11,143 and Rs. 9,706, respectively.

(2) From paragraph 46 it would appear that out of the outlay of Rs. 4,834 under "Repairs, Miscellaneous Public Improvements," Rs. 4,015 were spent on the maintenance of avenues and Rs. 819 on the repair of the irrigation works attached to the Narikudi chattram, but according to statement III the expenditure on these works was Rs. 4,204 and 580, respectively, and the balance of Rs. 50 was spent on minor works.

(3) In paragraph 47 it is stated that Rs. 2,000 and odd were spent by the Local Fund Engineering establishment on the maintenance of avenues, whereas, according to statement III, the amount was Rs. 3,001.

(4) In statement VI the expenditure on Public Works connected with choultries is given as Rs. 819, but according to paragraphs 46 and 88 it was Rs. 1,638.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, District Board, Madura.
" Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Chairmen, Municipal Councils, Madura, through the Collector of Madura.
" Public Works Department.

Exd. A. Aubert.

No 2826 Wdf 27.10.86

communicated
to the Supty. Engr.
VI circle for inform-
-ation.
(Sd) J.O.H.

65

Govt. of {1886} Madras

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 30th Sept. 1886, No. 1238 L.F.

No 2826 Wdf 27.10.86

SEPTEMBER.

Local Fund Report.

Reviewing the — of the Madura district for 1885-86.

S.E. VI circle
Exr. P.W. Accts.

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. Rao Sahib R. C. NARAYANASAMI NAIDU GARU, Member in charge of the Vice-President's office, to the President, District Board, Madura, dated Madura, 8th August 1886, No. 458-A.

I have the honor to submit the annual report on the administration of Local Funds under the Madras Local Boards Act (V of 1884), in the Madura district, for the official year 1885-86, with its accompaniments, as per list enclosed.

2. This is the first report as to the working of the Act (V of 1884) which repealed the Madras Local Fund Act (IV of 1871). The rules appended to G.O., No. 741 L.F., dated 18th September 1885, Financial, have been duly attended to in the preparation of this report agreeably to G.O., dated 22nd April 1886, No. 452 L.F., Financial.

3. *Opening Balance.*—Adopting the figures of the supplemental accounts for March 1885 as audited by the Accountant-General, the year opened with a balance of Rs. 94,816, which varies slightly from the estimate of Rs. 94,490.

4. The total assets amounted to Rs. 5,20,172 against Rs. 4,76,130 the estimate of the year, and Rs. 4,66,084 the actuals of the previous year. Excluding the opening balance, the actual receipts of the year aggregated Rs. 4,25,356 against an estimate of Rs. 3,81,640 and Rs. 3,57,499 the actuals of the previous year. The increase of Rs. 43,716 over the estimate is chiefly due to the increased receipts under the marginally-noted items to the payment by the Municipal Council, Madura, of Rs. 18,938, being a portion of the contribution (Rs. 30,000) payable by them towards the construction of the bridge over the Vaigai, and to the credit of Rs. 1,109 under Income from Endowments, being the proceeds of Kumáni and Machiyúr villages assigned for the maintenance of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The variations under several heads of receipts are fully explained in the accompanying comparative statement I-A.

1. Cess on land.
2. Contribution for purposes other than Education, Medical or Works.
3. Choultry rents.
4. Market rents.
5. Fishery rents.

5. *Land-cess.*—The revenue under Land-cess as per treasury account (supplemental) was Rs. 3,11,515 during the year, against Rs. 3,00,000 and Rs. 2,73,283 the actuals of the previous year. The increase is attributable partly to the enhanced collections consequent on the stringent measures adopted for its realization both under Arrears and Current and partly to the careful observance of the order to credit the collections proportionately between land-revenue and land-cess and also to the inclusion of advance collections. The rate of land-cess levied in the district is one anna in the rupee of assessment. The collection during the year bears to the total assets of the year (excluding the opening balance) the ratio of 73·2. The subjoined is the table showing the demand, collection and balance of the land-cess :—

Items.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ryotwari	7,198	1,13,445	1,20,643	91	1,13,329	1,13,420	144	6,963	116	7,079	93·9
Permanently-settled ..	7,923	1,06,352	1,14,275	3,338	1,06,050	1,09,388	..	4,585	302	4,887	
Inams	13,435	1,66,500	79,935	11,467	61,517	72,984	7	1,961	4,983	6,944	
Total ..	28,556	2,86,297	3,14,853	14,896	2,80,896	2,95,792	151	13,509	5,401	18,910	..

The revenue from land-cess was Rs. 2,95,792 according to the above demand, collection and balance statement which differs from the figures as per treasury account owing to the former including the advance collections in 1884-85 for 1885-86 and excluding those in 1885-86 for 1886-87. The increase in the current demand of the cess is due to the favorable character of the season and to the rent value of lands under "Inams," &c., not having been consequently affected unlike in the previous year. Of the balance of Rs. 18,910 which remained after deducting the arrears remitted (Rs. 151) as per Revenue Board's Proceedings, Nos. 1393 and 1157, dated 24th September 1880 and 14th April 1885, respectively, a sum of Rs. 2,748 has since been collected. This reduces the balance to Rs. 16,162, for the realization of which stringent measures have been adopted.

	Rs.
Demand for 1884-85	2,70,197
Do. for 1885-86	2,86,297

6. *Tolls.*—Tolls were collected at the marginally-noted six places in the district. The right of collection of tolls at these places, except Maná Madura, was leased out during the year. The gate at Maná Madura was kept under "Amani" for want of proper bidders. It was reported that payment of tolls was evaded at this gate, the bandies, &c., finding their way through adjacent bye-paths, and the district board, in view to prevent such evasion, caused a sub-gate to be opened. During the year under review no new toll-gate was established nor was any abolished. Rs. 7,838 and 2,170 were contributed during the year by the municipal councils of Madura and Dindigul, respectively, as being the one-third share of tolls collected* by them. The rate of the toll levied in all the gates maintained by the Local Fund Board is half the maximum rates given in schedule B of Act V of 1884. The total revenue under Tolls is Rs. 24,507, or 5·7 per cent. of the total receipts of the year. The tolls established in the district fulfil the conditions prescribed in G.O., No. 619, dated 9th May 1871, Public Department.

1. Maná Madura.
2. Audipatti.
3. Batlagunda.
4. Palakanúth.
5. Shembaganúr.
6. Adalúr.

* G.O., No. 1259, dated 10th June 1875.

7. *Ferry places.*—There are no ferry places under the control of the Local Fund Board in the district.

8. *House-tax.*—No house-tax was collected in the district during the year.

9. *Education—Sale-proceeds of books.*—A sum of Rs. 1,347 was realized during the year against an estimate of Rs. 1,100 and Rs. 1,248 the actuals of the previous year.

10. *Medical—Sale of Medicines.*—Owing to the fluctuating nature of this item, a sum of Rs. 179 only was collected during the year.

11. *Contributions.*—Rs. 2,400 was contributed by private individuals as detailed below :—

	Rs.
1. Contribution from the Ramnad zemindari towards the upkeep of the dispensary at Ramnad	1,500
2. Contribution from the Ramnad zemindari towards the pay of midwife in the dispensary at Ramnad	120

	Rs.
3. Contribution from Rámesvaram devastanam on account of Pámban and Rámesvaram dispensaries	540
4. Contribution from Gandamanáyakanúr estate for the dispensary at Vallanadi (Gandamanáyakanúr)	240
Total ..	2,400

12. The contribution of Rs. 60, due from the Ramnad zemindar towards the pay of the midwife at Ramnad, was erroneously paid twice over; and the excess of Rs. 60 thus paid was therefore refunded. The sum of Rs. 60 estimated in the budget as being due from the Rámesvaram devastanam towards the increase of the pay of the hospital assistant at Rámesvaram was not paid during the year.

13. *Income from Endowments.*—The sum of Rs. 1,109 entered against this head is the income derived from the villages of Kumáni and Machiyúr assigned for the maintenance of the dispensary at Tiruvádánai in G.O., dated 16th December 1884, No. 1385.

14. *Medical—Miscellaneous.*—A sum of Rs. 646, entered in round sum under this head, is made up of the following items :—

	Rs.
1. Amount contributed by the people of Aruppukóta for the purchase of certain instruments for the use of the midwife of the local dispensary	45
2. Sale of old materials	57
4. Sale of produce	12
5. Refund of pay, &c., of establishment paid in previous years ..	532
Total ..	646

15. The salary of the Local Fund medical subordinates in the district was being paid wholly from Local Funds prior to the receipt of G.O., No. 1791, dated 4th August 1884, in which the Government directed that one-fourth of the salary of those men should be borne from Provincial Funds. The sum recovered under this authority from the Provincial Funds amounted to Rs. 532, as entered against item 4.

16. *Interest on arrears of Revenue.*—The receipts under this head were Rs. 11 only against the estimate of Rs. 300 and Rs. 34 the actuals of the previous year.

17. *Miscellaneous—Contribution for purposes other than Education, Medical or Works.*—The contribution under this head amounted to Rs. 3,866 as per particulars given below :—

	Rs.
1. From Sanitary Associations in Periyakulam taluk	1,153
2. Do. do. in Tirushuli division	200
3. Do. do. in Palni taluk	1,170
4. Do. do. in Tirumangalam	42
5. Do. do. in Sivaganga	11
6. Do. do. in Ramnad for the improvement of the town roads at Ramnad	1,290
Total ..	3,866

18. The aggregate sum of the first five items is Rs. 2,576 which represents the subscriptions raised locally by the sanitary associations referred to. The increase over the estimate is due to larger amount of contributions paid, as particularized above, for the sanitary purposes of their respective towns than was anticipated at the time of the budget.

19. *Choultry Rents.*—The receipts under this head amounted to Rs. 11,132 against Rs. 8,790 the estimate of the year. The difference between the estimate and the actuals is due to the inclusion therein of a sum of Rs. 1,774, being the sale-proceeds of the chattram building, ground, &c., at Usilampatti, and of Rs. 655 appertaining to miscellaneous receipts. The chattram was situated at a place at Usilampatti, which was very inconvenient to travellers, and the building itself was in a very dilapidated

condition. The district board resolved, therefore, to dispose of the building and construct a new one instead, at a convenient locality in the heart of the town. The old building was accordingly sold in public auction for Rs. 1,774. Steps are being taken for the construction of the new building.

20. *Market Rents.*—The receipts from this source aggregated Rs. 9,702 against Rs. 7,120 in the budget and Rs. 5,720 the actuals of the year previous. The fee system was in existence during the year 1884-85 in 28 markets and was extended during the year under report to eight more markets. The total number of markets under Local Fund Board's control during the year was thus 36, of which 30 were leased out and six were under "Amani."

21. *Fishery Rents.*—Fisheries yielded Rs. 20,778, as per treasury account, during the year. This resulted in an increase of Rs. 778 over the estimate and of Rs. 3,451 over the actuals of the preceding year. The subjoined statement shows the demand, collection and balance of fishery rent :—

District.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Madura	2,903	20,525	23,428	749	18,990	19,739	2,154	..	1,535	1,535	88·

From the above it would appear that of the total demand of Rs. 23,428, Rs. 19,739 was collected and Rs. 2,154 remitted * during the year under report. The collection of Rs. 19,739 excludes Rs. 1,039 the amount collected in advance in 1885-86 on account of the kists of April 1886. The income under this head is 4·8 per cent. of the total receipts.

* Revenue Board's Proceedings, Mis. No. 6697, dated 18th July 1884.

22. *Avenues.*—Rs. 2,867 was derived from avenues, showing a slight increase over the estimate of Rs. 2,500. The decrease of Rs. 1,095, as compared with the actuals of the year previous, is attributable to the small produce and low sale during the year under report.

23. *Sundry Receipts.*—Rs. 845, shown in round sum under this head, is made up of the items mentioned below :—

	Rs.	A.	P.
1. Sale of sweepings	18	11	6
2. Do. of vegetables	6	0	2
3. Bazaar rents collected during festivals	96	6	10
4. Sale of trees	13	14	6
5. Over-payment of previous years recovered	676	14	8
6. Miscellaneous petty receipts	32	8	11
Total ..	844	8	7

24. In the year 1884-85, when the district printing work was given on contract, the printing of Local Fund Board's proceedings, &c., was charged for and paid at full Government rates. But the Government in their order, No. 200 L.F., dated 23rd May 1885, Financial, having directed that the printing of all work for local fund purposes should be charged for at the *tendered* rates, the over-payment, amounting to Rs. 676-14-8, shown against item 5, was recovered during the year.

25. The receipts under the following items are shown opposite them and need no special mention :—

	Rs.
Bungalow fees	331
Fees and fines	829
Bandy-petta fees	208

26. *Public Works—Sale of Buildings.*—The sum of Rs. 300 entered against this head is the sale-proceeds of tool shed at Palni ordered by the district board to be sold as it was out of order and was therefore of no use.

27. *Contributions from Municipalities.*—Rs. 18,938, entered under this head, represents the portion paid during the year by the Municipal Council, Madura, of the contribution of Rs. 30,000 payable by that body towards the construction of the bridge over the Vaigai at Madura, sanctioned in G.O., dated 12th June 1884, No. 1298, Financial.

28. *Miscellaneous.*—The sum of Rs. 263, entered under this head, is made up of the items mentioned below :—

	Rs.
Fines inflicted on contractors for failure to execute the works taken up on contract	135
Miscellaneous	128
Total ..	263

29. *Contribution from Provincial Funds.*—Rs. 1,300 under "Education" and Rs. 80 under "Medical purposes" being the contributions due from Government towards the upkeep of the Local Fund Normal school, Madura, and towards the cost of medicines required for the police sick at Ramnad, respectively, were recovered, as provided for in the budget.

30. *Choultries.*—The sum of Rs. 9,520 shown under this head is composed of Rs. 7,775, being the usual money grant for the choultries and watersheds noted in the margin, and of Rs. 1,745-8-3, being a portion of the proceeds of Kumáni and Machiyúr villages made over to the credit of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The budget provision of Rs. 8,430 under this head is made up of Rs. 7,775, the money allowance above referred to, and of Rs. 655, miscellaneous receipts of choultries which should have been shown under "Choultry rents" (*vide* paragraph 19 *supra*).

Choultries.	Rs.
1. Sholavandán	3,160
2. Melúr	1,032
3. Kottampatti	869
4. Tirumangalam	2,395
Total ..	7,456
Watersheds.	
1. Melúr	187
2. Thumbapatti	66
3. Chittampatti	66
Total ..	319
Grand Total ..	7,775

31. *Pound Fund.*—The surplus of the Pound Fund credited to Local Funds was Rs. 2,602 against Rs. 1,680 in the budget and Rs. 2,319 the actuals of the preceding year.

32. *Expenditure.*—The total expenditure amounted to Rs. 3,33,568 against Rs. 4,36,647 the estimate of the year and Rs. 3,67,821 the actuals of the previous year. The subjoined table shows the particulars of expenditure under the several grants and the percentage of outlay to the total allotment under each grant during the year, as compared with that of the year previous :—

Heads.	Sanctioned allotments of 1885-86.	Actual expenditure of 1885-86.	Increase.	Decrease.	Percentage of columns 2 and 3.	Percentage of expenditure in 1884-85.	Actual expenditure in 1884-85.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.			Rs.
Grant I—Public Works	2,93,616	2,08,449	..	85,167	71	89	2,37,975
Grant II—Education	41,500	35,708	..	5,792	86	98	33,655
Grant III—Medical services, &c. ..	91,481	82,160	..	9,321	90	95	87,038
Grant IV—Miscellaneous	10,050	7,251	..	2,799	72	106	9,153
Total ..	4,36,647	3,33,568	..	1,03,079	76	..	3,67,821
Net ..	..	..	..	1,03,079	..	..	..

From the above it would appear that Rs. 3,33,568, or 76 per cent. of the total sanctioned allotments under all the grants, was spent during the year against Rs. 3,67,821 in the preceding year. The cause of variations under the several items of expenditure is explained in the comparative statement I-B.

33. Annexed is the table showing the percentage of expenditure under each grant :—

	1885-86.	1884-85.
Grant I	62·49	65
„ II	10·70	9
„ III	24·63	24
„ IV	2·18	2
	100	100

34. *Grant I, Public Works.*—A revised budget estimate of charges for items under Grant I for the year under report was submitted and sanctioned in G.O., No. 92 L.F., dated 20th January 1886. The total outlay under Grant I was Rs. 2,08,449 against an allotment of Rs. 2,93,616 and Rs. 2,37,975 the actuals of the previous year. The ratio of expenditure to total allotment is 71 per cent. The short outlay during the year is explained below against the several detail heads.

35. *New Works.*—The total grant, including subsequent allotments under this head, was Rs. 63,844, of which Rs. 30,045 or 47 per cent. was spent during the year. The non-utilization of a large balance of Rs. 33,799 is due—

(1) to the estimate for the road from Aruppukota to Virudupati which was sent up to the Superintending Engineer having been returned for revision ;
(2) to the necessity of a revised estimate for the road from Madura to Allinagaram, the one prepared in 1880 having been found not to correspond with the present requirements ;
(3) to non-completion of estimates for certain works ;
(4) to savings on estimates to the extent of Rs. 5,000 ;
(5) to non-payment within the close of the year for works done, pending final inspection.

36. An estimate, amounting to Rs. 2,46,600, was sanctioned during the year for the construction of a bridge over the river Vaigai at Madura in G.O., No. 358 W., Public Works, dated 9th February 1886, and Rs. 18,478-2-5 was spent on the work during the year. This same having been originally classed as a municipal work, the sum of Rs. 15,000, being a portion of the contribution of Rs. 30,000 payable by the Local Fund Board to the Madura Municipality, was allotted in the budget for 1885-86 and shown under the appropriate head " Contribution to Municipality under Grant I." But it having subsequently become a local fund work, the allotment provided for was taken to "New Works—Communications." This allotment was found to be insufficient to meet the requirements of the year, and the municipal council was asked to remit the contribution of Rs. 30,000 due by the council to the Local Fund Board towards the cost of the bridge. But Rs. 18,937-8-0 only was received, and from this the sum of Rs. 3,478-2-5, the excess over the allotment, was met. During the year under report machinery, tools, &c., were purchased and sheds erected for stores and materials collected. The sidings from the South Indian Railway to the quarry at Tiruparangundram and to the site of the bridge are being constructed to bring in materials to the site from the quarry. The sum of Rs. 18,478 spent during the year comprises the following items :—

	Rs.	A.	P.
One machinery	14,191	14	0
Tools and plant	1,091	4	0
Advertisement charges	454	14	0
Tent and office furniture	814	15	0
Survey	55	8	0
Railway siding	1,000	0	0
Establishment	507	1	5
Temporary sheds	359	10	0
Contingencies	3	0	0
Total ..	18,478	2	5

37. *Repairs—Communications.*—The total grant under this head, including subsequent allotments, was Rs. 1,61,732, of which Rs. 1,26,244 or 78 per cent. was utilized during the year. The non-utilization of the balance is due—

(1) to failure of contractors to execute certain works taken up by them on contract ;
(2) to the balance due to certain contractors not having been adjusted within the close of the year ;
(3) to stoppage of works for want of estimates or revised estimates ;
(4) to laxity of supervision on the part of certain officers entrusted with the execution of works.

Of the total expenditure under this head, Rs. 1,00,946 was spent on account of maintenance of road and Rs. 25,298 on account of special repairs.

38. The number of miles of road in the district and that maintained by the district board at the beginning of the year were $1,266\frac{1}{4}$ and $1,080\frac{1}{2}$ respectively as per statement received from the Local Fund District Engineer which, though differing slightly from those shown in the last year's report, have been since reported to be correct lengths.

39. During the year, $1\frac{5}{8}$ miles * of new road were constructed at a cost of Rs. 1,857 and $4\frac{3}{4}$ miles † were newly brought under maintenance. Thus the total length of miles in the district during the year was $1,267\frac{7}{8}$, of which $1,085\frac{1}{4}$ miles ‡ were maintained in good order. This is made up as follows :—

Village roads	$160\frac{1}{4}$
Taluk do.	$724\frac{1}{2}$
District do.	$200\frac{1}{2}$
Total ..	$1,085\frac{1}{4}$

* Construction of a fair weather road between the railway girder bridge and the Tamukam road at Madura.

† Pírméd ghât .. .. .. $4\frac{1}{2}$ miles.
Ambaturai railway feeder .. $\frac{1}{4}$ mile.
$4\frac{3}{4}$

‡ This excludes $1\frac{5}{8}$ miles newly constructed during the year but not brought under maintenance.

40. The following table shows the length and cost of village roads :—

Name of road.	New works. Length in miles.	New works. Amount.	Repairs. Length in miles.	Repairs. Amount.	Total. Length in miles.	Total. Amount.
		Rs.		Rs.		Rs.
1. Constructing masonry works on road No. 43—Mettur to Palkanúth	..	136	..	..	..	136
2. Erecting 400 feet railings with fixed granite posts, &c., at Ammayanáyakanúr railway crossings	..	269	..	..	..	269
3. Road No. 27—Thovariman to Mélakkal	..	..	6	697	6	697
4. Do. 29—Madura to Virálúr	..	..	4	280	4	280
5. Do. 30—Madura to Anuppánadi	..	..	1	60	1	60
6. Railway feeder at Sholavandán	..	..	$\frac{3}{4}$	72	$\frac{3}{4}$	72
7. Road No. 50—Madura to Parthibanúr	..	..	8	417	8	417
8. Do. 43—Mettúr to Palkanúth	..	..	20	2,035	20	2,035
9. Do. 9 A—Sirumalai ghât road	..	..	10	322	10	322
10. Do. 36 A—Branch to Ammayanáyakanúr	..	..	$2\frac{1}{2}$	248	$2\frac{1}{2}$	248
11. Do. 43 A—Adalúr ghât	..	..	10	340	10	340
12. Do. 32 A—Thadikombu to Edayakotai	..	..	12	785	12	785
13. Do. 32 B—Uppiliapatti to Védasandúr	..	..	$13\frac{1}{4}$	792	$13\frac{1}{4}$	792
14. Ambaturai railway feeder	..	..	1	62	1	62
15. Kalayambathúr to Komaralingam	..	..	$8\frac{1}{2}$	205	$8\frac{1}{2}$	205
16. Thalayuthu to Thoppampatti	..	..	10	258	10	258
17. Thoppampatti to Kallimanthayam	..	..	11	363	11	363
18. Kallimanthayam to Kuthampundi	..	..	6	187	6	187
19. Kallimanthayam to Kondarangikiranúr	..	..	3	166	3	166
20. Kallimanthayam to Kongapatti	..	..	4	211	4	211
21. Old Dhárápuram road	..	..	10	544	10	544
22. Vélampatti to Appayampatti	..	..	$9\frac{1}{2}$	495	$9\frac{1}{2}$	495
23. Pírméd ghât road	..	..	$9\frac{1}{2}$	481	$9\frac{1}{2}$	481
24. Kallikudi railway feeder	..	..	$\frac{1}{4}$	110	$\frac{1}{4}$	110
Total ..	..	405	$160\frac{1}{4}$	9,130	$160\frac{1}{4}$	9,535

41. It was alluded to in the previous year's annual report that an enormous sum of money was spent on permanent mileage establishments of the roads which were not properly supervised. The mile-cooly system has since been abolished, and gang system introduced instead—*vide* this office letter, No. 672, dated 14th December 1885, submitting the revised budget for 1885-86 embodied in G.O., No. 92 L.F., dated 20th January 1886.

42. The communications in this district have not yet attained a healthy condition and endeavours will be made to restore them to order.

43. *New Works—Civil Buildings.*—The grant under "New Works—Civil Buildings" was Rs. 2,234, of which Rs. 526 was spent during the year against the actuals of Rs. 998 in the previous year. The total outlay under "Repairs—Civil Buildings" was Rs. 3,507 against an allotment of Rs. 7,211 and Rs. 991 the actuals of the previous year. The percentage of expenditure to allotment is 24 per cent. in the former case and 40·8 per cent. in the latter. The short outlay under the above heads is ascribed to—

(1) to the non-completion of a work which was entrusted to a member of the Local Fund Board who since died;
(2) to the construction of the apothecary's quarters at Ramnad not having been commenced during the year owing to the non-acquisition of the land required;
(3) to late sanction of allotments.

44. The amount saved by "tender system" was Rs. 289 under "New Works" and Rs. 8,151 under "Repairs."

45. *New Works—Miscellaneous Public Improvements.*—During the year under report no proposals were received from the divisional officers suggesting improvements in the markets, &c.; hence the non-utilization of Rs. 3,100 as entered under this head.

46. *Repairs—Miscellaneous Public Improvements.*—There was an outlay of Rs. 4,834 under this head during the year. Of this sum, Rs. 4,015 was spent on account of maintenance of avenues, against an allotment of Rs. 9,000, and Rs. 819 on account of the repairs of the irrigation works attached to the Narikudi chattram, against an allotment of Rs. 2,153.

47. The avenues in the district were under the charge of the Local Fund Public Works Department till October 1885. Of the sum of Rs. 9,000 allotted on account of the maintenance thereof, it was found that Rs. 2,000 and odd only were spent in the first seven months of the year, and that the supervision by the Local Fund Public Works staff was a failure. The charge of avenues was therefore transferred to the Revenue Department and the unspent balance of Rs. 6,000 and odd divided among the tahsildars and deputy tahsildars for utilization within the close of the year. These officers spent Rs. 1,203 in the last five months of the year, leaving a balance of Rs. 4,797 unspent. This is due to the short time allowed them. The change of agency for supervision of avenues was approved of in G.O., No. 831 L.F., dated 19th July 1886.

48. The avenues are reported to be generally in good condition.

The subjoined is the statement showing the length of road avenues in the district in the form prescribed in G.O., No. 154 L.F., Financial, dated 6th February 1886:—

Length in miles of road avenues	98¾
Number of trees in the avenues at the end of the previous year ..	159,506
Do. planted during the year	16,626
Do. perished during the year	19,682
Total number of trees at the end of the year	156,450

It is hoped that the change of agency in the supervision of the avenues will place them in future on a more efficient footing. The attention of the officers concerned has been drawn to the importance of this branch of their duties.

49. *Local Fund Engineering Establishment.*—The cost of the Local Fund Engineering establishment was Rs. 27,542 as specified in the margin, which, when compared with Rs. 1,59,101, the outlay on works, is 17·3 per cent. against 15·94 per cent. in the preceding year. The increase is due to the introduction of a revised

	Rs.
Pay	21,820
Travelling allowance	3,297
Contingencies	2,425

scale of establishment during the year, to the grant of a special bonus of Rs. 3,000 to the late Local Fund Engineer and to less outlay on works in the year.

50. The establishment as per revised scale sanctioned in G.O., No. 2313, dated 18th September 1884, Financial, was entertained during the year. Mr. W. S. Harington held the office of the Local Fund District Engineer till March 1885, when his services were dispensed with on payment of a special bonus of Rs. 3,000 under G.O., No. 72 L.F., dated 27th April 1885. Mr. J. O'Shaughnessy has succeeded him and continues to be in office.

51. *Tolls and Ferries.*—The sum of Rs. 406 shown under this head is the pay and contingent charges of the toll establishment entertained for the Maná Madura gate kept under the management of the district board during the year.

52. *Tools and Plant.*—The amount spent on the purchase of tools and plant and in repairing old ones was Rs. 2,933, which is 1·8 per cent. of outlay on works.

53. *Contribution to Provincial Funds.*—Rs. 12,412 was paid during the year on account of the final adjustment of the famine debt due from this district as per Accountant-General's letter, No. 198, dated March 1886, against Rs. 12,400 provided in the budget.

54. The sum of Rs. 15,000 shown against contribution to municipalities in the budget was not paid to the municipal council as the construction of the bridge over the Vaigai at Madura became subsequently a local fund work to be carried out by the district board. This amount was added to the provision under "New Work—Communications"—*vide* paragraph 36 *supra*.

55. *Grant II, Education.*—The total educational outlay during the year under report amounted to Rs. 35,708, which is Rs. 5,792 less than the estimate and Rs. 2,053 more than the actuals of 1884-85. The expenditure incurred is 86 per cent. of the sanctioned allotments.

56. *Inspection.*—During the year under notice there were four Deputy Inspectors of schools for the four divisions * in the district as in the previous year; ten inspecting schoolmasters were at work against eight in the preceding year. The additional two hands sanctioned in the Revenue Board's Proceedings, No. 1146, dated 31st March 1885, were entertained during the year and posted one to the charge of Tirumangalam taluk, and the other to Palni taluk. The inspecting schoolmasters' divisions in the Ramnad range were redistributed during the year on the recommendation of the Inspector of Schools, Fifth Division. The old ranges were (1) Tirushuli, (2) Mudukalatur, and (3) Ramnad. In making the redistribution, part of Mudukalatur and part of Ramnad ranges were formed into one, the other part of Mudukalatur and the old Tirushuli range were constituted a second range, and the remaining part of the old Ramnad range into a third; the head-quarters of these ranges as redistributed are respectively Ramnad, Tirushuli and Tiruvádánai, and the new ranges go by the names of their respective head-quarter stations.

* Madura range. | Dindigul range.
Ramnad do. | Periyakulam do.

	Rs.
Establishment	3,596
Travelling batta	699
Contingencies	250
Total ..	4,545

57. *Inspection.*—Rs. 4,545 was spent as per margin on account of ten inspecting schoolmasters during the year against an estimate of Rs. 5,150 and the actuals of Rs. 3,839 in the previous year. The percentage of cost of inspection to total outlay on education is 12·7 against 11·4 in the previous year, the larger percentage in the year under report being attributable to the employment of two additional inspecting schoolmasters on Rs. 25 each during the year.

58. The following statements, A and B, show the work done by them during the year under report:—

A.

No.	Inspecting schoolmasters. Name.	Range.	Rate of pay.	Total amount drawn during 1885-86 (including pay, batta, &c.).	Number of villages visited. 1884-85.	1885-86.	Number of schools visited. 1884-85. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	1885-86. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	Number of visits paid. 1884-85.	1885-86.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs.	Rs. A. P.												
1	C. Narayanasami Aiyyar	Madura	35	508 0 0	156	175	7	94	92	193	8	94	103	205	447	444
2	R. Subbiramania Aiyyar	Sivaganga	35	508 10 0	136	169	4	84	64	152	4	102	57	163	322	403
3	K. Muthukamatchi Pillai	Tirupatúr	32	500 2 0	75	88	6	85	48	139	6	97	16	119	435	386
4	K. Narayanasami Aiyyar .. .. / S. Setharama Aiyyar	Ramnad	25	402 10 1	119	102	9	65	57	131	11	79	51	141	249	306
5	T. M. Kuppusami Pillai .. .. / K. Narayanasami Aiyyar	Tirushuli	30	466 4 6	110	142	5	57	61	123	7	94	59	160	422	356
6	T. Gurusami Pillai	Tiruvádánai ..	30	468 6 6	133	61	6	49	26	81	6	55	16	77	267	77
7	T. M. Kuppusami Pillai	Dindigul	27	330 6 3	..	212	..	..	..	..	3	167	19	189	..	569
8	K. Appasami Aiyyar	Palni	35	526 5 4	184	103	4	113	143	260	2	58	71	131	592	357
9	P. A. Krishna Aiyyar	Tirumangalam ..	25	315 4 0	..	114	..	..	..	..	3	69	47	119	..	240
10	Lakshmana Naik	Periyakulam ..	35	518 10 0	166	98	7	131	71	209	6	77	55	138	388	393
		Total ..	..	4,544 10 8	1,079	1,264	48	678	562	1,288	56	892	494	1,442	3,122	3,531

B.

Years.	Number of schools registered for results grants payable from Local Funds. Description.	Number.	Number of schools actually examined.	Actual cost to District Board. Salary.	Results grant disbursed during the year.	Total.	Number of pupils on the roll of 903 schools entered in column 3.	Number of pupils actually earned grants. First standard.	Second standard.	Third standard.	Total.	Number of schools closed or not examined.
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs. A. P.	Rs. A. P.	Rs. A. P.						
1884-85.	Combined system	49	47	1,982 0 0	1,715 0 0	3,697 0 0	1,484	..	..	..	547	2
	Results grant	874	769	..	21,845 0 0	21,845 0 0	17,560	..	..	..	7,618	105
	Total ..	923	816	1,982 0 0	23,560 0 0	25,542 0 0	19,044	..	..	..	8,165	107
1885-86.	*Combined System.*											
	Madura range	18	15	747 13 8	527 13 0	1,275 10 8	535	113	65	19	197	2
	Ramnad do.	25	20	837 10 8	446 0 1	1,283 10 9	708	106	74	27	207	5
	Dindigul do.	5	5	354 14 4	171 4 4	526 2 8	185	28	20	14	62	..
	Periyakulam range	12	9	637 10 9	347 5 0	984 15 9	235	49	49	27	125	3
	Total ..	60	49	2,578 1 5	1,492 6 5	4,070 7 10	1,663	296	208	87	591	10
	Results Grant.											
	Madura range	328	300	..	7,459 9 8	7,459 9 8	6,322	1,767	682	245	2,694	28
	Ramnad do.	259	186	..	6,278 2 1	6,278 2 1	6,506	1,062	681	350	2,093	73
	Dindigul do.	165	143	..	4,042 14 8	4,042 14 8	3,878	669	440	246	1,355	22
	Periyakulam range	151	142	..	3,375 6 4	3,375 6 4	3,683	586	385	167	1,138	9
	Total ..	903	771	..	21,156 0 9	21,156 0 9	20,389	4,084	2,188	1,008	7,280	132
	Grand Total ..	963	821	2,578 1 5	22,648 7 2	25,226 8 7	22,052	4,380	2,396	1,095	7,871	142

59. T. Gurusami Pillai, Inspecting Schoolmaster, Tiruvádánai Range, met a lamentable death in March last by accidentally falling into a tank just at the time he was engaged in collecting information for the annual returns; and owing to his sudden death, correct statistics in regard to that range were not available in some cases.

60. The number of villages visited by the inspecting schoolmasters for inspection of schools already existing and for starting new ones was 1,264 against 1,079 in the previous year; and the number of schools visited by them was 1,442 * against 1,288. The average number of times each school was visited was two as in the previous year. Of 1,264 villages visited during the year, 611 were for starting new schools; 963 schools were registered and prepared for examination against 923 in the previous year. These figures go to show that the work of the inspecting staff during the year was certainly satisfactory.

* Combined system schools	56
Results grant schools	892
Indigenous	364
Total as per statement No. X ..	1,312
Add other schools	130
Total as per statement A ..	1,442

61. *Normal School.*—The amount spent on account of the Local Fund Elementary Normal school at Madura was Rs. 3,025 as particularized below against Rs. 3,000, the estimate of the year, and Rs. 1,491 the actual expenditure in the preceding year:—

	RS.
Salaries of masters	939
Stipends of students	1,844
Clerks and servants	78
Miscellaneous	164
	3,025

62. The staff of the school consists of (1) head master on Rs. 45, (2) assistant teachers, one on Rs. 25 and the other on Rs. 10, a gymnastic tutor on Rs. 3-8-0, and a peon on Rs. 5. There were 33 normal students on the 31st March 1885, and another joined the school subsequently. Of these 34, one student was not able to attend the school till the close of the year owing to illness. Thus there were 33 students studying throughout the year, 31 for the Special Upper Primary examination, and 2 who were middle school men (having passed one in the second class, and the other in the third class) for training only. Of these 33 students who went up for the examination, 26 students passed the Special Upper Primary examination, 22 in the first class, and 4 in the second class, and the second class middle school man in school-management, primary grade, higher, first class. The results are creditable to the teachers concerned. For want of sufficient proficiency in gymnastics, these students were not examined in teaching before the end of the year.

63. Of the 26 successful students, 6 secured employment as teachers of the combined system and result grant schools, 12 returned to their villages and opened new schools, and the rest are in search of employment which will be offered to them as opportunities occur. On the 31st March 1886 there were 41 students on the roll representing all the taluks and zemindaris of the district. The number of pupils in the Practising department has also increased from 60 to 75. The school was inspected by Mr. T. T. Logan, Inspector of Schools, Fifth Division, in July 1885, and was favorably reported on. This institution was opened in March 1883, and the steady progress it has been making ever since is manifest from the figures shown in the subjoined table:—

Name of institution.	Year.	No. of sanctioned pupils.	No. actually studying.	No. presented for examination.	No. passed. 1st class.	No. passed. 2nd-class.	No. passed. Total.	Cost of institution.	Average cost on account of each pupil.	No of pupils in the Practising department.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
Local Fund Elementary Normal school, Madura	1882-83 ..	..	17	..	..	..	..	RS. A. P. 166 0 0	RS. A. P. ..	..	Opened in the latter part of March 1883.
	1883-84 ..	20	18	18	10	1	11	1,713 1 11	95 2 9	54	
	1884-85 ..	20	17	15	14	1	15	1,490 14 10	96 3 0	60	Two middle school men were undergoing training for three months.
	1885-86 ..	36	33	31	22	4	26	3,025 4 9	100 13 6	75	Two middle school men were undergoing training for six months.

The average cost of educating each pupil during the year was Rs. 100-13-6 against Rs. 96-3-0 in the preceding year. The increase is due to the entertainment of a third teacher and a gymnastic tutor and to the increase in the number of normal students from 17 to 33 and to the raising of the pay of the head master from Rs. 40 to 45 and that of the second master from Rs. 20 to 25 and of the stipend from 4 to 5 rupees per mensem.

64. *Inspecting Schoolmasters' Code.*—A new code defining the duties of the inspecting schoolmasters was introduced during the year under report and is reported to have been working well.

65. *Local Fund Schools.*—There were 47 schools at the beginning of the year on the combined system and 12 new ones were opened, making in all 59. Of this, 49 schools were examined against 47 in the previous year, and the rest 10 collapsed. There were 1,663 boys on the rolls, of whom 811 were presented for examination and 591 earned Rs. 1,562 as results grants. The amount paid to teachers in the shape of monthly pay was Rs. 2,578. Thus the total cost was Rs. 4,140 or Rs. 2·7 per pupil as in the previous year. The amount actually disbursed during the year under report was Rs. 1,492, of which Rs. 1,479 appertained to the grants earned in the year and Rs. 12 to those of the previous year.

66. The closing of 10 schools during the year is ascribed to (1) poor income, (2) death of teachers, and (3) the opening of rival schools.

67. Mr. A. Vythilingam Chettiar, Deputy Inspector of Schools, Madura Range, considers that the present combined system schools in this district should be treated as *aided combined schools*, and not as *Local Fund schools*. This view of his is explained in the extract from his report given below:—

"In 1873-74, some Local Fund schools were opened, but, as they did not flourish, they were converted into the combined system schools and new ones were also opened. According to this the teachers were allowed small salaries, not exceeding Rs. 5, and this was deducted from the amount of results grant earned. In fact, it was a sort of advance system, but if the results grant did not come up to the amount of salaries already paid, the difference was written off. This failed in a short time, famine succeeded, and nothing was done for some time, but another trial was given to it in 1881-82 and schools were started on a new plan. The teachers were paid fixed salaries of Rs. 5 per mensem and 50 per cent. of the results grant from Local Funds and whole of the grant, if any, from Provincial Funds besides fees. The system received a further modification in 1883-84, viz., that the whole year's salary at Rs. 5 per month *plus* a moiety of the grant expected to be earned was taken as the income of the teacher from Local Funds. A half of this was divided into twelve monthly salaries and the other half was left to be earned by the teacher in the shape of results grants, the fees levied from the boys and any results grant from Provincial Funds being left to the teachers as before. The combined schools in the range are working under this system. They are only aided but are not maintained by the Board."

68. The view of the Deputy Inspector seems reasonable, and before adopting, however, his proposal, the advice of the Director of Public Instruction in the matter will have to be taken.

69. *Grants-in-aid—Salary Grant.*—There were no salary grant schools as in the previous year.

70. *Results Grants.*—In the year under report 903 schools were registered against 874 in the preceding year. There were 20,389 boys on the rolls of the schools against 17,560 in the previous year. Seven hundred and seventy-one schools presented 10,562 pupils for examination, of whom 7,442 were found qualified. The amount of results grants earned by the successful pupils was Rs. 21,661, of which Rs. 21,046 *plus* 110 appertaining to the grants earned in the previous year, making in all Rs. 21,156, was disbursed during the year.

71. *Unaided Indigenous Schools.*—There were 274 schools under this head with 5,301 pupils on the rolls excluding those in the Ramnad range for which particulars are not available. Many of these schools are opened at particular seasons of the year and closed after short existence of three or four months. When the harvest time is over, the boys find time to attend the school, and it is then that the working season of these schools begins and continues till the sowing time. Almost all long-standing indigenous schools have been brought under the results system.

72. *Miscellaneous.*—The sum of Rs. 200, entered under this head, represents the contribution paid towards the construction of a school at Vadipatti in Palni taluk, inclusive of a moiety thereof already subscribed by the people and credited to accounts.

73. It is gratifying to note that the progress of education in the year has, on the whole, been very satisfactory which is no doubt due to the interest evinced by the deputy inspectors in promoting the cause of education in their respective ranges in the district.

74. *Miscellaneous—Commission on sale of Books—Stipends to Agricultural Students.*—The budget grants under these heads were slightly exceeded owing to increased sale of books (*vide* paragraph 9 *supra*) and the consequent payment of a larger amount of commission in the former case, and to a slight increase under travelling allowance paid to the two Local Fund agricultural students during the year.

75. *Grant III—Medical Services, &c.*—The total expenditure under this head amounted to Rs. 82,160 against Rs. 91,481, the estimate of the year, and Rs. 87,038, the actuals of the previous year. The decrease, as compared with the allotment, is chiefly due to less expenditure under "Vaccination," "Hospitals" and "Dispensaries," "Medical School" and other sanitary outlay. The total expenditure is 90 per cent. of the total allotment.

76. *Hospitals and Dispensaries.*—At the commencement of the year there were 11 major and 16 minor dispensaries in the district. A new dispensary of the latter class, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened on the 28th July 1885 at Tiruvadanai. This raises the number of dispensaries to 28. The work done by these dispensaries is detailed in the subjoined statement:—

Years.	Patients treated.			Cost.	Average cost of each patient.	
	In.	Out.	Total.		In.	Out.
				RS.	RS. A. P.	RS. A. P.
1884-85	1,209	140,222	141,431	27,446	..	..
1885-86	1,244	152,982	154,226	26,110	1 5 6	0 2 8½

In and out-patients were treated in all the major dispensaries and out-patients alone in all the minor dispensaries. There was an increase of 35 among in-patients and 12,760 among out-patients treated during the year as compared with the previous years' returns. This fact is itself a sufficient testimony to the growing faith of the public in general in English medicines and method of treatment and the usefulness of the several dispensaries. The amount spent on account of dispensaries was Rupees 26,109-12-10 during the year against an estimate of Rs. 29,159 and the actuals of Rs. 27,446 in the preceding year.

77. Twelve dispensaries (11 major and 1 minor) were held in the buildings belonging to the Local Fund Board and 16 minor dispensaries in rented buildings.

The defects that have been brought to notice by the district medical and sanitary officer from time to time in these buildings are being remedied as funds allow.

78. *Midwives and Midwifery Pupils.*—A sum of Rs. 105 was spent under this head against Rs. 150, the estimate of the year, and Rs. 125, the actuals of the previous year. There were 16 * midwives and 2 midwifery pupils during the year against 14 and 2, respectively, in the previous year. The midwives treated 530 cases during the year against 605 in the previous year. The district medical and sanitary officer considers that the work of the midwives was not satisfactory and hopes to see that better results are produced next year.

Local Fund dispensaries	15
Mission do.	1
	16

79. *Medical School.*—At the beginning of the year there were 28 students, 8 in the senior, 9 in the middle, and 11 in the junior classes. The 8 senior students were sent up for final examination to qualify themselves as hospital assistants and seven of them were successful against 9 out of 10 in the preceding year. There were then 20 students, of whom 9 were promoted from junior to senior, and 11 from junior to middle classes. In November 1885 seven students were admitted into junior class. The strength of the school on the 31st March 1886 was thus 27 (20 stipendiary and 7 free). The amount spent on 35 students was Rs. 5,440 during the year or Rs. 155-6-10 per pupil. Copy of district medical and sanitary officer's detailed report on the working of the hospitals, medical schools, &c., is enclosed.

80. *Vaccination.*—The vaccine staff maintained during the year consisted of the establishments noted in the margin. The cost thereof amounted to Rs. 9,175 against Rs. 11,000, the estimate and Rs. 12,692, the actuals of the previous year. The decrease, as compared with the actuals of the previous year, is due to the introduction of the revised scale of vaccine staff which involved a reduction in the establishment of 7 first-class vaccinators and 12 second-class vaccinators. The revised scale, which was sanctioned in Revenue Board's Proceedings, Mis. No. 3780, dated 31st March 1885, was introduced with effect from 1st June 1885. The number of cases vaccinated during the year was 46,644 against 58,540 in the previous year. The number of successful cases was 45,625 against 57,212. The decrease under each of these items is due to the reduction of 19 hands under the revised scale. The average cost of each successful case was Rs. 0-3-3 against Rs. 0-3-6 in 1884-85. The new scheme has worked well. There were, however, some complaints of short work owing to overcrowding of vaccinators in certain parts of Madura and Paramakudi ranges and insufficiency of staff in other parts. These defects have been since remedied by redistributing the vaccine staff with reference to the actual requirements of the ranges referred to. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the deputy inspector in charge of the range, who has since left the district on transfer. Now that a new deputy inspector has taken charge of that range, it is hoped that an attempt will again be made in this direction. Copy of district medical and sanitary officer's detailed report is enclosed.

	RS.
1 Deputy Inspector on	70
1 Do.	60
1 Do.	40
14 First-class Vaccinators on ..	18 each.
21 Second-class do. ..	10 „
3 Peons on	6 „
6 Probationers on	5 „

81. *Sanitation.*—The total outlay on sanitation amounted to Rs. 21,958 against an allotment of Rs. 23,251, resulting in an increase of Rs. 5,275 over the actuals of the previous year and bearing a percentage of 5·1 of the receipts during the year. The following are the purposes for which it was expended during the year:—

	RS.
1. Improvement of water-supply	4,564
2. Do. village sites	2,664
3. Scavengering establishment inclusive of contribution made to the several sanitary associations	14,158

4. Arrangements at fairs and festivals	319
5. Other sanitary outlay	112
6. Sanitary inspectors	141
Total ..	21,958

Item 1.—Six wells were sunk at a cost of Rs. 579; 3 uranies (ponds) and 8 wells were repaired at a cost of Rs. 1,202; Rs. 83 were paid on account of pay of 5 tank watchers at five places; and Rs. 2,700 was paid for the construction of a water cistern in the cattle market at Madura. This last item the District Board sanctioned in view of the improvement of water-supply to the several rate-payers in the district visiting the annual "Chitrai" festival at Madura. The total charges on account of improvement of water-supply thus amounted to Rs. 4,564.

Item 2.—Of Rs. 2,664 entered under this head, Rs. 128 were spent to remove prickly-pears at Palni, Karukuvoipatti and Védasandúr, and Rs. 1,246 on account of the enlargement of village sites. The rest, viz., Rs. 1,290, represents the amount contributed by the sanitary association at Ramnad, but refunded to them, the District Board having refused to make an equal grant in view of Ramnad being constituted a municipality.

Item 3.—Rupees 14,158 were spent on account of scavengering establishment and contribution to the several sanitary associations for the sanitary purposes of the important places in the district—*vide* details in statement No. XIV.

Item 4.—Rupees 319 was paid for making sanitary arrangements at the festivals mentioned below:—

	Rs.
1. For the Adi festival at Rámesvaram	100
2. Do. Agaram festival at Thadikombu in Dindigul	100
3. Do. Thaipusam festival at Palni	67
4. Do. Panguni Utharam festival at Tiruparangundram	52
	319

Item 5.—Rupees 112 entered under sanitary outlay represents the pay, travelling allowances, &c., of the special temporary hands deputed on fever duty in the district.

Item 6.—The pay and the travelling allowances, &c., of the two sanitary inspectors employed in the district as per G.O., dated 24th November 1882, No. 1784, amounted to Rs. 141 during the year.

82. Rupees 200 was contributed as in the last year for making sanitary arrangements at the "Chitrai" festival at Madura. This sum is shown under "Contributions" to municipality. All precautionary measures were adopted during the festivals to prevent the occurrence of any epidemic and to preserve order. Special latrines were constructed and all arrangements made to prevent the sources of water-supply from being polluted.

83. During the latter half of the year (February and March 1886) malarious fever was prevalent in the villages situated at the foot of the hills near Usilampati, Gandamanáyakanúr and Allinagaram. Three sanitary inspectors (hospital assistants under training in the civil dispensary at Madura) were immediately sent with necessary medicines to the fever-stricken places. These men have made themselves very useful by adopting all necessary measures to cure cases and arrest the progress of the epidemic. The general health of the district has, on the whole, been good during the year.

84. At the beginning of the year there were 29 sanitary associations in the district. Three new ones were started during the year, one at Bodináyakanúr, the other at Mutukulatúr and the third at Mandalamanikam, and the associations at Mána Madura, Tiruppalláni and Mantapam ceased to exist during the year owing to insolvency of their finance. Thus there were 29 sanitary associations in the

district at the close of the year. A statement showing the financial condition of these associations is enclosed. From this it will be seen that a balance of Rs. 6,234 was at their credit at the beginning of the year. Rupees 12,419 was collected from the people and Rs. 11,938 contributed to them from Local Funds, making in all Rs. 30,591 at their disposal during the year. Of this, Rs. 17,289 was spent on establishment kept up for the sanitary purposes of the towns and other contingencies, and Rs. 5,917 on sanitary works, such as improvement of town roads, construction of dust-bins, sinking wells, &c. The large amount of subscriptions raised by the people among themselves for the sanitary purposes of their towns bears out the fact that the people recognize the importance of the sanitary principles and of applying them to their towns.

85. *Markets.*—Rupees 148 was spent during the year towards the establishment and contingencies on account of markets. No provision was made in the budget on account of this charge, as it was expected that all the markets would be leased out. But the District Board resolved to keep under "Amani," as a temporary measure, the marginally-noted five markets. Hence the establishment and contingent charges. The working of the fee-system in the markets is noticed in detail in paragraph 20 *supra*.

1. Thumbakundu.
2. Kilapatti.
3. Thadikombu.
4. Kottanatham.
5. Ramnad.

86. There were 21 choultries, 9 watersheds and 10 urani inams against 20, 9 and 10, respectively, in the previous year. Of the 21 choultries, 18 were endowed and 3 unendowed, and the others were all endowed institutions. The increase in the number of choultries by one is due to the chattram at Vadamadura having been made over to the District Board with all its endowment in G.O., No. 287, dated 7th March 1885.

87. One lakh twenty-seven thousand six-hundred and forty-five travellers halted at the marginally-noted choultries and 77,742 pauper travellers were fed in the five choultries noted below:—

Melúr, Kottampatti, Muthanedal, Andivelammal, Kallarmadam, Ammayanáyakanúr, Palkanuth, Gunnier, Andipatti, Vadamadura and Periyakulam.

1. Thathampatti	6,081
Kunnathur chattram at Madura from the funds of Sholavandan chattram	16,736
2. Melúr	10,100
3. Kottampatti	3,239
4. Muthanendal	30,109
5. Tirumangalam	11,477
	77,742

88. The total cost of upkeep of the 21 endowed and unendowed choultries mentioned above was Rs. 13,564 as detailed below against an allotment of Rs. 13,842:—

	Rs.
Cost of feeding	5,970
Establishment charges	4,194
Contingent charges	2,581
Public Works expenditure	819

The total receipts of the endowed choultries, &c., including the opening balance was Rs. 33,694, and deducting the total expenditure of Rs. 13,262, the balance at the end of the year was Rs. 20,432. Rupees 819 shown above as Public Works expenditure represents the sum spent on account of the repairs of the chattrams at Narikudi, Tirumangalam, and debited to Grant I, "Repairs," "Civil Buildings."

The decrease under "Feeding" and establishment charges as compared with the previous year is due to the non-entertainment of two superintendents of the Sholavandan chattram on Rs. 14 each in the place of those deceased and to the discontinuance of, and reduction in, the charge of "feeding" in the Kilangulam and Kottampatti choultries, respectively, owing to want of sufficient funds at their credit.

89. *Bungalows.*—As in the previous year two bungalows, one at Ammayanáyakanúr and the other at Paramakudi, were under the control of the District Board. The

establishment and contingent charges in the upkeep thereof amounted to Rs. 287. Petty repairs were executed to the building at Paramakudi at a cost of Rs. 329. Three hundred and thirty-nine travellers halted during the year in the bungalow at Ammayanáyakanúr and 30 in that at Paramakudi. The bungalows are reported to be in good condition.

90. *Contribution to Provincial Services.*—Rs. 2,147 was contributed during the year for the purposes noted in the margin. No contribution was made on account of (*a*) "Medical College" and (*b*) "Medical Reserve Staff," the Government having in their orders noted in the margin exempted this district from such liabilities.

	Rs.
1. Sanitary inspection as per G.O., No. 391, dated 22nd February 1883, Public Department	1,748
2. Cutlers' establishment as per G.O., No. 772, dated 5th April 1884	61
3. Lunatics	338
	2,147

(*a*) G.O., No. 1891, dated 4th August 1884.
(*b*) „ „ 589 „ 18th March 1885.

91. *Contribution to Municipalities.*—The sum of Rs. 1,500, shown as expenditure against this head, represents the following items:—

	Rs.
1. To the Madura Municipality for sanitary arrangements during "Chitrai" festival at Madura as per G.O., No. 589, dated 18th March 1885	200
2. For diet charges of patients in the civil dispensary at Madura as per G.O., No. 2228, dated 15th November 1881	1,300
	1,500

Superintendent of Minor Dispensaries.—The budget provision of Rs. 490 was not utilized, the supervision of the minor dispensaries having been transferred from the Rev. Dr. Chester to the district medical and sanitary officer. There was no need for a separate establishment on that account.

92. A sum of Rs. 1,420 was paid on account of contributions to the mission dispensaries at Dindigul and Rajasingamangalam.

	Establishment.
	Rs.
Dindigul dispensary	1,368
Rajasingamangalam dispensary ..	52
	1,420

93. *Grant IV—Miscellaneous.*—The total expenditure of all the heads under this grant was Rs. 7,251 against an allotment of Rs. 10,050, being 72 per cent. The decrease is due to the proportionate cost of controlling establishment at the presidency not having been as yet communicated to this office by the Accountant-General and to the consequent non-payment of the same during the year and less expenditure under travelling allowance to "non-official members." The excess expenditure under District Board's office establishment is owing to the entertainment during the year of a translator on Rs. 20 sanctioned by Government in their order, Mis. No. 145 L.F., dated 13th May 1885.

94. The decrease under printing charges of Rs. 429, as compared with the estimate of Rs. 1,200, is attributable to all the printing work required by the District Board being executed in a local private press at 25 per cent. less than the Government rates at which the estimate was framed. Rs. 746 had to be debited during the year to printing work executed by the Government Press at Madras as per advice of the Accountant-General. The other items do not call for special mention.

95. *Closing Balance.*—The year closed with a balance of Rs. 1,86,604, of which Rs. 40,889 appertained to Endowment Fund.

96. *Financial Position.*—The subjoined statement shows the financial position of the district:—

	1885-86.
	Rs.
1. Opening balance (service heads)	94,816
2. Receipts under do.	4,25,356
3. Expenditure under do.	3,33,568
4. Closing balance do.	1,86,604

97. *General Taxation.*—The next is the table showing the incidence of taxation in the district:—

Area in square miles.	Population according to census of 1881.	Income from taxation.			Total Local Fund receipts.	Incidence of taxation including tolls.		Incidence of taxation excluding tolls.		Average incidence to the total Local Fund receipts.
		Land cess.	Tolls.	Total.		1884-85.	1885-86.	1884-85.	1885-86.	
1	2	3	4	5	6	7	8	9	10	11
8,395	2,080,691	Rs. 3,11,515	Rs. 25,540	Rs. 3,37,055	Rs. 4,25,356	Rs. A. P. 0 2 4	Rs. A. P. 0 2 7	Rs. A. P. 0 2 2	Rs. A. P. 0 2 5	Rs. A. P. 0 3 3

The increase in the incidence is due to the enhanced collections under Land-cess.

98. A statement showing the buildings and other properties belonging to, or under the control of, the Local Fund Board is appended to this report.

99. The following table shows the number and nature of the institutions under the control of the District Board:—

Nature of property.	Dispensaries.	Chattrams.	Bungalows.	Water-sheds.	Urani inams (ponds).	Markets.	Total.
1	2	3	4	5	6	7	8
Endowed	1	18	..	9	10	36	74
Unendowed	27	3	2	..	..	..	32
Total ..	28	21	2	9	10	36	106

100. *The District Board.*—At the beginning of the year there were 34 members on the roll of the District Board, 7 officials and 27 non-officials; out of the total strength of 40, 10 officials and 30 non-officials. During the year one non-official member died and one of the official vacancies was filled up by the appointment thereto of Dr. F. Clarence Smith, District Medical and Sanitary officer. Thus, at the close of the year, the number on the roll was 34, of whom 8 were officials and 26 non-officials.

The six vacancies were reserved in view to the same being filled up from among the members of the taluk boards in accordance with G.O., No. 598, Financial, dated 19th March 1885. The number of meetings held during the year was 26, and the average attendance of the members was 4 among officials, and 9 among non-officials against 2 and 9, respectively, in the previous year.

101. This report was passed by the District Board at the meeting held on the 31st ultimo.

Enclosures.

Concise Annual Report on the working of the Local Fund Major and Minor Dispensaries in Madura District, for the official year 1885-86.

Condition of Dispensary Buildings.—The buildings of the Ramnad dispensary have been put into thorough repair during the year except the two special wards, verandah of the female ward, and the hospital assistant's quarters for which an estimate, amounting to Rs. 100, submitted by the Local Fund Engineer, has been transferred to the Ramnad Municipality (*vide* Proceedings, No. 41, dated 1st February 1886). The roof of the main building of the Sivaganga dispensary requires retiling here and there. The roof of the western range of wards in Pámban has been retiled during the year, and the buildings have been thoroughly white-washed. A pandal was also put up on the northern side of the main building with much advantage. The unsatisfactory

state of the dispensary buildings at Tirushuli complained of in the report for the previous year (1884-85) has been remedied during the year. The main building of the dispensary in Paramakudi is in good order, but the pandal around it is in want of repair, and also the mud wall around the compound. The construction of a pucka wall, instead of having to be constantly repairing the mud wall, has already been recommended in my inspection report. No repairs have been done to the kitchen though needed. The Apothecary complains of the want of another room for office, as he is at present obliged to sit and prescribe for patients in the verandah exposed to sun and rain. The present dispensary is, in fact, not a good form of dispensary, and quarters for the Apothecary are much required. The dispensary building at Devakóta is reported to be in good condition. The want of a cook-room, latrines, dead-house and quarters for the medical subordinate reported on last year has not been attended to. The compound (mud) walls of the Periyakulam dispensary have fallen in several places during the last monsoon and require to be reconstructed. Palni having been made a municipality, the suggestions and proposed alterations in the dispensary will, I hope, soon be considered by the municipality.

Uthamapaliem.—The main building is in good condition. The cook-room, dead-house, and latrines, which are partly built and left unfinished for a long time now, should be completed and opened for use. The compound wall, if erected as soon as possible, would improve the general appearance of the hospital. The medical subordinate's quarters as they are at present are unsuited for a family to live in, as the addition of a cook-room, privy, and a compound wall is necessary.

Usilumpatty.—The main building (thatched one) is in good order. The only shed for the reception of in-patients is in a dilapidated condition; it was condemned during my inspection. Two new separate buildings, one on each side of the compound to accommodate two male and two female patients, respectively, have already been recommended to be built. The construction of compound wall and a well, which was commenced towards the beginning of 1885, is not yet finished. A latrine, cook-room and quarters for the medical subordinate are indispensably necessary.

Kodaikánal.—The dispensary accommodation is very small. A report will be sent in after my inspection.

Minor Dispensaries.—The dispensary at Tiruvadanai, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened during the year (viz., on 28th July 1885.) At present there is no proper building available at the station for a dispensary. Arrangements are being made for the construction of a dispensary similar to the one at Melúr.

2. *Total number of patients treated during the year as compared with the previous year.*—The total number of in-patients treated during the year is 1,244 against 1,209 of the previous year, and of out-patients 152,982 against 140,222 of the previous year, showing an increase of 35 among in-patients and 12,760 among out-patients. This may be considered, I think, highly satisfactory.

3. *Prevalence of epidemic diseases and the measures adopted to control them.*—Malarious fever prevailed during the latter part of the year (February and March 1886) in the villages situated at the foot of the hills near Usilumpatti, Gandamanáyákanúr and Allinagaram. Three sanitary inspectors (Local Fund hospital assistants under training in the Civil Dispensary, Madura), were immediately sent with necessary medicines to the fever-stricken villages, and the disease, I understand, is now abating. Sáptúr and its adjacent villages stand the foci for this disease. Fever is endemic in these villages about the foot of the hills and every year several people die from it. The sanitary inspectors took medicines with them and did what they could to cure cases already attacked and pointed out the graver sanitary defects in the various places they visited. The great things to be done here are sinking good pucka drinking-water wells with parapet walls well above the level of the surrounding ground and platforms around them, and the proper drainage of the villages as the keeping of the villages as clean as possible. The sanitary condition of the villages was very bad in most cases and seldom was any care taken about the preservation of the drinking water-supply. Surface water, at the foot of the hills, especially when it is neither filtered nor boiled before use, is of course almost certain to cause fever, yet this is practically what the people drink where fever was prevalent. The local (village) authorities in some cases were very backward—as in fact they usually are—in taking any trouble beyond writing for medical assistance to be sent down to prevent the fever by carrying out any sanitary recommendations.

4. *Sanitary condition of Villages.*—Sanitary associations exist in many of the large towns and villages in the district and they have spared no pains in improving the sanitary condition of their respective places considering the small resources at their disposal. A complete report will be submitted by the divisional officers on the working of the associations. A special sanitary report on the towns and villages visited by me, during my inspection, was sent on 12th December 1885, to the Sanitary Commissioner, Madras, and the President, District Board, Madura. Ramnad, Palni, and Periyakulam have since been made Municipal towns; added to this, the formation of taluk boards and unions will, no doubt, tend to improve the sanitary condition of the distric in general.

5. *Water-supply, Nature and Source.*—The water-supply in all the stations in the district is from rivers, takns and wells. Necessary suggestions for the improvement of the water-supply of towns and villages in the district have been made in my sanitary report of 12th December 1885.

6. *Drainage* is, generally speaking, natural in almost all the villages in the district, there being no regular system of drainage.

7. *A brief review of the work of Midwives attached to Dispensaries.*—Five hundred and thirty cases have been treated by midwives attached to Local Fund dispensaries during the year, against 605 of the previous year, showing a decrease of 88. The decrease is due to 2 of the midwives having fallen ill during the year and to the conduct of some being unsatisfactory, for which they have been punished. Two midwives have been dismissed. The work done by the midwives is not what it should be; their conduct and work will be strictly looked after, especially this year.

8. *General Remarks.*—The working of the dispensaries has been more satisfactory than the past year. There are now twenty-eight Local Fund major and minor dispensaries in the district, of which Ramnad, Palni and Periyakulam have since been transferred to municipalities from the commencement of April 1886. During the year 1885-86, the following dispensaries were inspected by me:—(1) Tirushuli, (2) Battagundu, (3) Kodaikánal, (4) Periyakulam, (5) Usilampatti, (6) Vallanadi, (7) Uthamapaliem, (8) Tirumangalam, (9) Aruppukóta, (10) Vedasendur, (11) Thangachiammapatti, (12) Palni, (13) Kannivadi, (14) Tirupuvanam, (15) Mána Madura, (16) Paramakudi, (17) Ramnad, (18) Pámban, (19) Rámesvaram, (20) Sivaganga, and (21) Melúr. The remaining dispensaries were not inspected during the year owing to my having had to stay at head-quarters on account of the medical school.

Medical School.—The year under review began with 28 students, consisting of three classes, 8 forming the senior, 9 the middle, and 11 the junior class.

The 8 senior students were sent up to Madras last June in charge of Civil Apothecary C. B. Rama Rao for the final pass examination and seven of them successfully passed the examination and obtained diplomas of 3rd-class hospital assistant grade, and two of these students, secured very high places in the list of the successful candidates.

After the usual vacation the school opened on the 1st October 1885 with 20 students, 9 from the middle class promoted to the senior and 11 from the junior promoted to the middle, and 7 new students were entertained by the Local Fund Board and joined the school on 7th November 1885. One student of the middle class was suspended till next October for absenting for two months without leave. There are therefore 27 students in all at present on the roll of the school divided as follows:—

	Paid.	Private.	Total.
Senior class	7	2	9
Middle „	6	5	11
Junior „	7	..	7
	20	7	27

The stipends for the students are 7, 6, and 5 rupees for the senior, middle and junior classes, respectively.

The instruction at the school is given by lectures and frequent *viva voce* examinations, the latter very often numbering as many as the lecture meetings.

The nature of the instruction imparted to the students here is far superior to what could have been given at Dindigul. It is hoped that the batches that this school will hereafter send out into the professional world will do credit to the instructions they have received. Last year it was made compulsory on candidates for the medical school that they should have passed at least the Middle School examination; this is a step in advance, some of the students admitted at Dindigul under the old rules having been very backward in English and very deficient in mental grasp and capacity.

The school buildings were put in thorough repair during the year. A few chairs and benches were also supplied. The want of an almirah for pathological specimens is greatly felt.

The library was strengthened by 44 new volumes, which are mostly text-books for students, and the Board have kindly granted Rs. 200 for the purchase of the necessary apparatus.

Madura,
11*th May* 1886.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

Concise Annual Report on the working of the Vaccination Department, Madura District, for the Official Year 1885-86.

The vaccine staff of the district consisted of 2 first-class deputy inspectors of vaccination on Rs. 70 and Rs. 60, respectively, and 1 second-class deputy inspector of vaccination on Rs. 40 per mensem, 14 first-class vaccinators on Rs. 18 per mensem, 21 second-class vaccinators on Rs. 10 per mensem, 7 probationers on Rs. 5 per mensem, and 3 peons on Rs. 6 per mensem.

2. The total number of cases vaccinated during the year is 46,644 against 58,540 of the previous year; the number of successful cases during the year is 45,625 against 57,212 of the

previous year; and the cost per successful case is 3 annas and 1 pie against 3 annas and 6 pies of the past year. It will be observed that the decrease in the number of cases operated on and the number of successful cases and the cost per case is due to the reduction of 7 first-class and 14 second-class vaccinators. The reduction scheme has worked well during the year, but the distribution of vaccinators has not been equally satisfactory. Complaints of short work, owing to the over-crowding of vaccinators in the ayan taluks and of the insufficiency of staff in the firkhas of Tiruvadanai, Tirupatúr, Sivaganga, and Tirushuli in the Zemindaris of Ramnad and Sivaganga, have been received in this office; for instance, the Melúr taluk, with 93 villages, has 3 vaccinators, while each of the above divisions containing 839, 787, 752 and 399 villages, respectively, has only 2 vaccinators each. I therefore think that transfer of some of the second-class vaccinators from the Madura to the Paramakudi range is necessary without increasing the staff. A list showing the proposed alteration in the distribution of vaccinators will shortly be sent in.

3. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the second-class deputy inspector of vaccination. He has since been transferred, and another appointed in his stead. I hope to introduce the animal vaccination on the arrival of the new deputy inspector of vaccination and extend it to other ranges.

4. Vaccinators should be encouraged by payment of reward of one anna for every successful case over the minimum fixed; this is a good measure and is embodied in Revenue Board's Proceedings, No. 247, dated 26th January 1885, and sanctioned by Government in G.O., No. 589, dated 18th March 1885; and it is to be hoped the Board will see their way to grant these rewards. It will be remembered that, by the reduction of establishment, the expenditure has been reduced from Rs. 12,577-13-2 to Rs. 8,911-10-5, thus giving the Board a saving of Rs. 3,666-2-9 over the past year.

MADURA,
7th May 1886.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

No. 53.

Endorsement on the above.

Submitted to Government.

2. *General state of communications in the District* (*paragraph* 42).—The undersigned has travelled over a greater part of the district. The district roads, especially those of Ramnad, Dindigul and Palni are in a very bad condition. The main cause of this is want of timely supervision. Some main roads, such as the road from Andipatti to Tirumangalam, from Tirumangalam towards Virudupati, and from Dindigul to Palni, especially between Palni and Palkanuth, are almost impassable in parts. There is everywhere a great lack of material collected on the road-sides; whereas, in some places, material has been lying by the road-sides for years unutilized until it has been for the most part washed away. The Local Fund District Engineer has visited Palni only twice and Ramnad only once, and that lately. The bad condition of the roads is ascribable, in a great measure, to the Local Fund Engineer not being able to devote the whole of his attention to the work. Now that he is to be relieved from all extra work, there is every reason to hope that their condition will steadily improve. The gang system is new to this district and no one likes it. A fair trial should, however, be given to it.

3. *Avenues* (*paragraphs* 46, 47 *and* 48).—All road avenues have been systematically neglected for years apparently. No nurseries worthy of the name are in existence at the taluk stations.

4. *Improvement of weekly markets* (*paragraph* 45).—The undersigned considers this to be important. A circular has been sent to all divisional officers to submit proposals for the improvement of the markets in their divisions in the way of constructing stalls, sheds, &c.

5. The above report being complete in all its details calls for no further remarks.

MADURA,
13*th August* 1886.

E. TURNER,
President.

ORDER—dated 30th September 1886, No. 1238 L.F., Financial.

The receipts and charges of the District Board of Madura, for 1885-86, are compared below with the estimate of the year and the actuals of 1884-85 :—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Balance	1,08,193	94,490	94,424
1. Rates and taxes—			
Cess on Land	2,73,283	3,00,000	3,11,515
Tolls	26,892	25,540	24,507
2. Education—			
Other Items	1,248	1,100	1,347
3. Medical—			
Income from Endowments ..	..	..	1,109
Other Items	2,674	2,750	3,225
4. Interest—			
On Arrears of Revenue ..	34	300	11
5. Miscellaneous—			
Contributions	3,181	300	3,866
Choultry Rents	9,733	8,790	11,132
Market Rents	5,720	7,120	9,702
Other Items	24,222	24,250	25,858
6. Public Works Receipts ..	338	..	19,582
7. Contribution from Provincial Funds—			
Education	..	1,300	1,300
General Purposes	80	80	1,825
Choultries	7,775	8,430	7,775
8. Contribution from Special Funds—			
Pound Fund..	2,319	1,680	2,602
Grand Total ..	4,65,692	4,76,130	5,19,780

CHARGES.

GRANT I.			
New Works—			
Communications	15,813	63,844	30,045
Buildings	998	2,234	526
Miscellaneous Public Improvements	..	3,100	..
Repairs—			
Communications	1,47,407	1,61,732	1,26,244
Buildings	991	7,211	3,507
Miscellaneous Public Improvements	5,697	11,153	4,834
Engineering Establishment ..	27,258	27,842	27,542
Tolls and Ferries	20	600	406
Tools and Plant	3,232	3,500	2,933
Contributions	37,130	12,400	12,412
GRANT II.			
Inspection	3,839	5,150	4,545
Training Schools	1,491	3,000	3,025
Local Fund Schools	3,697	5,780	4,070
Results Grants	21,845	24,000	21,156
Contributions	750	..	..
Miscellaneous	2,033	3,570	2,912
GRANT III.			
Hospitals and Dispensaries ..	24,041	23,159	22,849
Vaccination	12,692	11,000	9,175
Sanitation	16,883	23,060	21,958
Markets	1,374	..	148
Choultries	13,220	13,842	12,745
Travellers' Bungalows ..	325	450	287
Contributions	13,574	13,120	9,502
Miscellaneous	4,929	6,850	5,496

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
GRANT IV.	RS.	RS.	RS.
Establishment, including Contingencies, Refunds, &c. ..	12,029	10,050	7,251
Total Expenditure	3,71,268	4,36,647	3,33,568
Balance ..	94,424	39,483	1,86,212
Grand Total ..	4,65,692	4,76,130	5,19,780

2. The opening balances for 1884-85 and 1885-86 given in statement I-A include debt heads, which should have been excluded; and in statement I-B the actuals of 1884-85, as given in the report for that year, have been adopted in some cases instead of the audited figures subsequently furnished by the Accountant-General, the closing balance thus arrived at differing in consequence from the opening balance for 1885-86. In the former statement a sum of Rs. 1,745-8-3, being the revenues of the Kumani and Machiyur villages credited to Government and subsequently made over to the Tiruvadanai dispensary, is shown under Contributions from Provincial Funds for "Choultries" instead of for "General purposes." The necessary corrections have been made in the foregoing abstract.

3. The sanction of Government should have been obtained for the transfer of the provision of Rs. 15,000 in the budget for 1885-86 from Contributions to New Works, Communications, and for the sale of the chattram building at Usilampatti referred to in paragraph 19. The cost of medicines and surgical instruments should have been shown under Contributions to Provincial Funds with reference to G.O., dated 12th December 1885, No. 1208 L.F.

4. The following discrepancies should be explained :—

(1) In statement I-A the receipts from choultry and market rents are given as Rs. 11,132 and Rs. 9,702, whereas, according to statement VI, they amounted to Rs. 11,143 and Rs. 9,706, respectively.

(2) From paragraph 46 it would appear that out of the outlay of Rs. 4,834 under "Repairs, Miscellaneous Public Improvements," Rs. 4,015 were spent on the maintenance of avenues and Rs. 819 on the repair of the irrigation works attached to the Narikudi chattram, but according to statement III the expenditure on these works was Rs. 4,204 and 580, respectively, and the balance of Rs. 50 was spent on minor works.

(3) In paragraph 47 it is stated that Rs. 2,000 and odd were spent by the Local Fund Engineering establishment on the maintenance of avenues, whereas, according to statement III, the amount was Rs. 3,001.

(4) In statement VI the expenditure on Public Works connected with choultries is given as Rs. 819, but according to paragraphs 46 and 88 it was Rs. 1,638.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, District Board, Madura.
" Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Chairmen, Municipal Councils, Madura,
through the Collector of Madura.
" Public Works Department.

Exd. A. Aubert.

Communicated to the Supdg. Engr. VI circle for information.

(Sd) J. C. H.

883

Govt. of {1886} Madras

FINANCIAL.

Issued

Read. *Encl.*

G.O., 30th Sept. 1886, No. 1238 L.F.

SEPTEMBER.

Local Fund Report.

Reviewing the — of the Madura 1885-86.

S. E. VI circle
Exr. P. W. Accts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. Rao Sahib R. C. NARAYANASAMI NAIDU GARU, Member in charge of the Vice-President's office, to the President, District Board, Madura, dated Madura, 8th August 1886, No. 458-A.

I have the honor to submit the annual report on the administration of Local Funds under the Madras Local Boards Act (V of 1884), in the Madura district, for the official year 1885-86, with its accompaniments, as per list enclosed.

2. This is the first report as to the working of the Act (V of 1884) which repealed the Madras Local Fund Act (IV of 1871). The rules appended to G.O., No. 741 L.F., dated 18th September 1885, Financial, have been duly attended to in the preparation of this report agreeably to G.O., dated 22nd April 1886, No. 452 L.F., Financial.

3. *Opening Balance.*—Adopting the figures of the supplemental accounts for March 1885 as audited by the Accountant-General, the year opened with a balance of Rs. 94,816, which varies slightly from the estimate of Rs. 94,490.

4. The total assets amounted to Rs. 5,20,172 against Rs. 4,76,130 the estimate of the year, and Rs. 4,66,084 the actuals of the previous year. Excluding the opening balance, the actual receipts of the year aggregated Rs. 4,25,356 against an estimate of Rs. 3,81,640 and Rs. 3,57,499 the actuals of the previous year. The increase of Rs. 43,716 over the estimate is chiefly due to the increased receipts under the marginally-noted items to the payment by the Municipal Council, Madura, of Rs. 18,938, being a portion of the contribution (Rs. 30,000) payable by them towards the construction of the bridge over the Vaigai, and to the credit of Rs. 1,109 under Income from Endowments, being the proceeds of Kumáni and Machiyúr villages assigned for the maintenance of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The variations under several heads of receipts are fully explained in the accompanying comparative statement I-A.

1. Cess on land.
2. Contribution for purposes other than Education, Medical or Works.
3. Choultry rents.
4. Market rents.
5. Fishery rents.

5. *Land-cess.*—The revenue under Land-cess as per treasury account (supplemental) was Rs. 3,11,515 during the year, against Rs. 3,00,000 and Rs. 2,73,283 the actuals of the previous year. The increase is attributable partly to the enhanced collections consequent on the stringent measures adopted for its realization both under Arrears and Current and partly to the careful observance of the order to credit the collections proportionately between land-revenue and land-cess and also to the inclusion of advance collections. The rate of land-cess levied in the district is one anna in the rupee of assessment. The collection during the year bears to the total assets of the year (excluding the opening balance) the ratio of 73·2. The subjoined is the table showing the demand, collection and balance of the land-cess :—

Items.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Ryotwari	7,198	1,13,445	1,20,643	91	1,13,329	1,13,420	144	6,963	116	7,079	93·9
Permanently-settled ..	7,923	1,06,352	1,14,275	3,338	1,06,050	1,09,388	..	4,585	302	4,887	
Inams	13,435	1,66,500	79,935	11,467	61,517	72,984	7	1,961	4,983	6,944	
Total ..	28,556	2,86,297	3,14,853	14,896	2,80,896	2,95,792	151	13,509	5,401	18,910	..

The revenue from land-cess was Rs. 2,95,792 according to the above demand, collection and balance statement which differs from the figures as per treasury account owing to the former including the advance collections in 1884-85 for 1885-86 and excluding those in 1885-86 for 1886-87. The increase in the current demand of the cess is due to the favorable character of the season and to the rent value of lands under "Inams," &c., not having been consequently affected unlike in the previous year. Of the balance of Rs. 18,910 which remained after deducting the arrears remitted (Rs. 151) as per Revenue Board's Proceedings, Nos. 1393 and 1157, dated 24th September 1880 and 14th April 1885, respectively, a sum of Rs. 2,748 has since been collected. This reduces the balance to Rs. 16,162, for the realization of which stringent measures have been adopted.

	RS.
Demand for 1884-85	2,70,197
Do. for 1885-86	2,86,297

6. *Tolls.*—Tolls were collected at the marginally-noted six places in the district. The right of collection of tolls at these places, except Maná Madura, was leased out during the year. The gate at Maná Madura was kept under "Amani" for want of proper bidders. It was reported that payment of tolls was evaded at this gate, the bandies, &c., finding their way through adjacent bye-paths, and the district board, in view to prevent such evasion, caused a sub-gate to be opened. During the year under review no new toll-gate was established nor was any abolished. Rs. 7,838 and 2,170 were contributed during the year by the municipal councils of Madura and Dindigul, respectively, as being the one-third share of tolls collected* by them. The rate of the toll levied in all the gates maintained by the Local Fund Board is half the maximum rates given in schedule B of Act V of 1884. The total revenue under Tolls is Rs. 24,507, or 5·7 per cent. of the total receipts of the year. The tolls established in the district fulfil the conditions prescribed in G.O., No. 619, dated 9th May 1871, Public Department.

1. Maná Madura.
2. Audipatti.
3. Batlagunda.
4. Palakanúth.
5. Shembaganúr.
6. Adalúr.

* G.O., No. 1259, dated 10th June 1875.

7. *Ferry places.*—There are no ferry places under the control of the Local Fund Board in the district.

8. *House-tax.*—No house-tax was collected in the district during the year.

9. *Education—Sale-proceeds of books.*—A sum of Rs. 1,347 was realized during the year against an estimate of Rs. 1,100 and Rs. 1,248 the actuals of the previous year.

10. *Medical—Sale of Medicines.*—Owing to the fluctuating nature of this item, a sum of Rs. 179 only was collected during the year.

11. *Contributions.*—Rs. 2,400 was contributed by private individuals as detailed below :—

	RS.
1. Contribution from the Ramnad zemindari towards the upkeep of the dispensary at Ramnad	1,500
2. Contribution from the Ramnad zemindari towards the pay of midwife in the dispensary at Ramnad	120
3. Contribution from Rámesvaram devastanam on account of Pámban and Rámesvaram dispensaries	540
4. Contribution from Gandamanáyakanúr estate for the dispensary at Vallanadi (Gandamanáyakanúr)	240
Total ..	2,400

12. The contribution of Rs. 60, due from the Ramnad zemindar towards the pay of the midwife at Ramnad, was erroneously paid twice over; and the excess of Rs. 60 thus paid was therefore refunded. The sum of Rs. 60 estimated in the budget as being due from the Rámesvaram devastanam towards the increase of the pay of the hospital assistant at Rámesvaram was not paid during the year.

13. *Income from Endowments.*—The sum of Rs. 1,109 entered against this head is the income derived from the villages of Kumáni and Machiyúr assigned for the maintenance of the dispensary at Tiruvádánai in G.O., dated 16th December 1884, No. 1385.

14. *Medical—Miscellaneous.*—A sum of Rs. 646, entered in round sum under this head, is made up of the following items :—

	RS.
1. Amount contributed by the people of Aruppukóta for the purchase of certain instruments for the use of the midwife of the local dispensary	45
2. Sale of old materials	57
4. Sale of produce	12
5. Refund of pay, &c., of establishment paid in previous years ..	532
Total ..	646

15. The salary of the Local Fund medical subordinates in the district was being paid wholly from Local Funds prior to the receipt of G.O., No. 1791, dated 4th August 1884, in which the Government directed that one-fourth of the salary of those men should be borne from Provincial Funds. The sum recovered under this authority from the Provincial Funds amounted to Rs. 532, as entered against item 4.

16. *Interest on arrears of Revenue.*—The receipts under this head were Rs. 11 only against the estimate of Rs. 300 and Rs. 34 the actuals of the previous year.

17. *Miscellaneous—Contribution for purposes other than Education, Medical or Works.*—The contribution under this head amounted to Rs. 3,866 as per particulars given below :—

	RS.
1. From Sanitary Associations in Periyakulam taluk	1,153
2. Do. do. in Tirushuli division	200
3. Do. do. in Palni taluk	1,170
4. Do. do. in Tirumangalam	42
5. Do. do. in Sivaganga	11
6. Do. do. in Ramnad for the improvement of the town roads at Ramnad	1,290
Total ..	3,866

18. The aggregate sum of the first five items is Rs. 2,576 which represents the subscriptions raised locally by the sanitary associations referred to. The increase over the estimate is due to larger amount of contributions paid, as particularized above, for the sanitary purposes of their respective towns than was anticipated at the time of the budget.

19. *Choultry Rents.*—The receipts under this head amounted to Rs. 11,132 against Rs. 8,790 the estimate of the year. The difference between the estimate and the actuals is due to the inclusion therein of a sum of Rs. 1,774, being the sale-proceeds of the chattram building, ground, &c., at Usilampatti, and of Rs. 655 appertaining to miscellaneous receipts. The chattram was situated at a place at Usilampatti, which was very inconvenient to travellers, and the building itself was in a very dilapidated

condition. The district board resolved, therefore, to dispose of the building and construct a new one instead, at a convenient locality in the heart of the town. The old building was accordingly sold in public auction for Rs. 1,774. Steps are being taken for the construction of the new building.

20. *Market Rents.*—The receipts from this source aggregated Rs. 9,702 against Rs. 7,120 in the budget and Rs. 5,720 the actuals of the year previous. The fee system was in existence during the year 1884-85 in 28 markets and was extended during the year under report to eight more markets. The total number of markets under Local Fund Board's control during the year was thus 36, of which 30 were leased out and six were under "Amani."

21. *Fishery Rents.*—Fisheries yielded Rs. 20,778, as per treasury account, during the year. This resulted in an increase of Rs. 778 over the estimate and of Rs. 3,451 over the actuals of the preceding year. The subjoined statement shows the demand, collection and balance of fishery rent :—

District.	Demand.			Collection.			Arrears remitted.	Balance.			Percentage of collections to demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Madura	2,903	20,525	23,428	749	18,990	19,739	2,154	..	1,535	1,535	88

From the above it would appear that of the total demand of Rs. 23,428, Rs. 19,739 was collected and Rs. 2,154 remitted * during the year under report. The collection of Rs. 19,739 excludes Rs. 1,039 the amount collected in advance in 1885-86 on account of the kists of April 1886. The income under this head is 4·8 per cent. of the total receipts.

* Revenue Board's Proceedings, Mis. No. 6697, dated 18th July 1884.

22. *Avenues.*—Rs. 2,867 was derived from avenues, showing a slight increase over the estimate of Rs. 2,500. The decrease of Rs. 1,095, as compared with the actuals of the year previous, is attributable to the small produce and low sale during the year under report.

23. *Sundry Receipts.*—Rs. 845, shown in round sum under this head, is made up of the items mentioned below :—

	RS.	A.	P.
1. Sale of sweepings	18	11	6
2. Do. of vegetables	6	0	2
3. Bazaar rents collected during festivals	96	6	10
4. Sale of trees	13	14	6
5. Over-payment of previous years recovered	676	14	8
6. Miscellaneous petty receipts	32	8	11
Total ..	844	8	7

24. In the year 1884-85, when the district printing work was given on contract, the printing of Local Fund Board's proceedings, &c., was charged for and paid at full Government rates. But the Government in their order, No. 200 L.F., dated 23rd May 1885, Financial, having directed that the printing of all work for local fund purposes should be charged for at the *tendered* rates, the over-payment, amounting to Rs. 676-14-8, shown against item 5, was recovered during the year.

25. The receipts under the following items are shown opposite them and need no special mention :—

	RS.
Bungalow fees	331
Fees and fines	829
Bandy-petta fees	208

26. *Public Works—Sale of Buildings.*—The sum of Rs. 300 entered against this head is the sale-proceeds of tool shed at Palni ordered by the district board to be sold as it was out of order and was therefore of no use.

27. *Contributions from Municipalities.*—Rs. 18,938, entered under this head, represents the portion paid during the year by the Municipal Council, Madura, of the contribution of Rs. 30,000 payable by that body towards the construction of the bridge over the Vaigai at Madura, sanctioned in G.O., dated 12th June 1884, No. 1298, Financial.

28. *Miscellaneous.*—The sum of Rs. 263, entered under this head, is made up of the items mentioned below :—

	RS.
Fines inflicted on contractors for failure to execute the works taken up on contract	135
Miscellaneous	128
Total ..	263

29. *Contribution from Provincial Funds.*—Rs. 1,300 under "Education" and Rs. 80 under "Medical purposes" being the contributions due from Government towards the upkeep of the Local Fund Normal school, Madura, and towards the cost of medicines required for the police sick at Ramnad, respectively, were recovered, as provided for in the budget.

30. *Choultries.*—The sum of Rs. 9,520 shown under this head is composed of Rs. 7,775, being the usual money grant for the choultries and watersheds noted in the margin, and of Rs. 1,745-8-3, being a portion of the proceeds of Kumáni and Machiyúr villages made over to the credit of the Tiruvádánai dispensary in G.O., No. 1385, dated 16th December 1884. The budget provision of Rs. 8,430 under this head is made up of Rs. 7,775, the money allowance above referred to, and of Rs. 655, miscellaneous receipts of choultries which should have been shown under "Choultry rents" (*vide* paragraph 19 *supra*).

Choultries.	RS.
1. Sholavandán	3,160
2. Melúr	1,032
3. Kottampatti	869
4. Tirumangalam	2,395
Total ..	7,456
Watersheds.	
1. Melúr	187
2. Thumbapatti	66
3. Chittampatti	66
Total ..	319
Grand Total ..	7,775

31. *Pound Fund.*—The surplus of the Pound Fund credited to Local Funds was Rs. 2,602 against Rs. 1,680 in the budget and Rs. 2,319 the actuals of the preceding year.

32. *Expenditure.*—The total expenditure amounted to Rs. 3,33,568 against Rs. 4,36,647 the estimate of the year and Rs. 3,67,821 the actuals of the previous year. The subjoined table shows the particulars of expenditure under the several grants and the percentage of outlay to the total allotment under each grant during the year, as compared with that of the year previous :—

Heads.	Sanctioned allotments of 1885-86.	Actual expenditure of 1885-86.	Increase.	Decrease.	Percentage of columns 2 and 3.	Percentage of expenditure in 1884-85.	Actual expenditure in 1884-85.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.			RS.
Grant I—							
Public Works	2,93,616	2,08,449	..	85,167	71	89	2,37,975
Grant II—							
Education	41,500	35,708	..	5,792	86	98	33,655
Grant III—							
Medical services, &c. ..	91,481	82,160	..	9,321	90	95	87,038
Grant IV—							
Miscellaneous	10,050	7,251	..	2,799	72	106	9,153
Total ..	4,36,647	3,33,568	..	1,03,079	76	..	3,67,821
Net ..	..	..	..	1,03,079	..	..	..

From the above it would appear that Rs. 3,33,568, or 76 per cent. of the total sanctioned allotments under all the grants, was spent during the year against Rs. 3,67,821 in the preceding year. The cause of variations under the several items of expenditure is explained in the comparative statement I-B.

33. Annexed is the table showing the percentage of expenditure under each grant :—

	1885-86.	1884-85.
Grant I	62·49	65
„ II	10·70	9
„ III	24·63	24
„ IV	2·18	2
	100	100

34. *Grant I, Public Works.*—A revised budget estimate of charges for items under Grant I for the year under report was submitted and sanctioned in G.O., No. 92 L.F., dated 20th January 1886. The total outlay under Grant I was Rs. 2,08,449 against an allotment of Rs. 2,93,616 and Rs. 2,37,975 the actuals of the previous year. The ratio of expenditure to total allotment is 71 per cent. The short outlay during the year is explained below against the several detail heads.

35. *New Works.*—The total grant, including subsequent allotments under this head, was Rs. 63,844, of which Rs. 30,045 or 47 per cent. was spent during the year. The non-utilization of a large balance of Rs. 33,799 is due—

(1) to the estimate for the road from Aruppukota to Virudupati which was sent up to the Superintending Engineer having been returned for revision ;
(2) to the necessity of a revised estimate for the road from Madura to Allinagaram, the one prepared in 1880 having been found not to correspond with the present requirements ;
(3) to non-completion of estimates for certain works ;
(4) to savings on estimates to the extent of Rs. 5,000 ;
(5) to non-payment within the close of the year for works done, pending final inspection.

36. An estimate, amounting to Rs. 2,46,600, was sanctioned during the year for the construction of a bridge over the river Vaigai at Madura in G.O., No. 358 W., Public Works, dated 9th February 1886, and Rs. 18,478-2-5 was spent on the work during the year. This same having been originally classed as a municipal work, the sum of Rs. 15,000, being a portion of the contribution of Rs. 30,000 payable by the Local Fund Board to the Madura Municipality, was allotted in the budget for 1885-86 and shown under the appropriate head "Contribution to Municipality under Grant I." But it having subsequently become a local fund work, the allotment provided for was taken to "New Works—Communications." This allotment was found to be insufficient to meet the requirements of the year, and the municipal council was asked to remit the contribution of Rs. 30,000 due by the council to the Local Fund Board towards the cost of the bridge. But Rs. 18,937-8-0 only was received, and from this the sum of Rs. 3,478-2-5, the excess over the allotment, was met. During the year under report machinery, tools, &c., were purchased and sheds erected for stores and materials collected. The sidings from the South Indian Railway to the quarry at Tiruparangundram and to the site of the bridge are being constructed to bring in materials to the site from the quarry. The sum of Rs. 18,478 spent during the year comprises the following items :—

	Rs.	A.	P.
One machinery	14,191	14	0
Tools and plant	1,091	4	0
Advertisement charges	454	14	0
Tent and office furniture	814	15	0
Survey	55	8	0
Railway siding	1,000	0	0
Establishment	507	1	5
Temporary sheds	359	10	0
Contingencies	3	0	0
Total ..	18,478	2	5

37. *Repairs—Communications.*—The total grant under this head, including subsequent allotments, was Rs. 1,61,732, of which Rs. 1,26,244 or 78 per cent. was utilized during the year. The non-utilization of the balance is due—

(1) to failure of contractors to execute certain works taken up by them on contract ;
(2) to the balance due to certain contractors not having been adjusted within the close of the year ;
(3) to stoppage of works for want of estimates or revised estimates ;
(4) to laxity of supervision on the part of certain officers entrusted with the execution of works.

Of the total expenditure under this head, Rs. 1,00,946 was spent on account of maintenance of road and Rs. 25,298 on account of special repairs.

38. The number of miles of road in the district and that maintained by the district board at the beginning of the year were $1,266\frac{1}{4}$ and $1,080\frac{1}{2}$ respectively as per statement received from the Local Fund District Engineer which, though differing slightly from those shown in the last year's report, have been since reported to be correct lengths.

39. During the year, $1\frac{5}{8}$ miles * of new road were constructed at a cost of Rs. 1,857 and $4\frac{3}{4}$ miles † were newly brought under maintenance. Thus the total length of miles in the district during the year was $1,267\frac{7}{8}$, of which $1,085\frac{1}{4}$ miles ‡ were maintained in good order. This is made up as follows :—

Village roads	$160\frac{1}{4}$
Taluk do.	$724\frac{1}{2}$
District do.	$200\frac{1}{2}$
Total ..	$1,085\frac{1}{4}$

* Construction of a fair weather road between the railway girder bridge and the Tamukam road at Madura.

† Pírméd ghât .. .. .. $4\frac{1}{2}$ miles.
Ambaturai railway feeder .. $\frac{1}{4}$ mile.
$4\frac{3}{4}$

‡ This excludes $1\frac{5}{8}$ miles newly constructed during the year but not brought under maintenance.

40. The following table shows the length and cost of village roads :—

Name of road.	New works. Length in miles.	New works. Amount.	Repairs. Length in miles.	Repairs. Amount.	Total. Length in miles.	Total. Amount.
		Rs.		Rs.		Rs.
1. Constructing masonry works on road No. 43—Mettur to Palkanúth	..	136	..	..	..	136
2. Erecting 400 feet railings with fixed granite posts, &c., at Ammayanáyakanúr railway crossings	..	269	..	..	..	269
3. Road No. 27—Thovariman to Mélakkal	..	..	6	697	6	697
4. Do. 29—Madura to Virálúr	..	..	4	280	4	280
5. Do. 30—Madura to Anuppánadi	..	..	1	60	1	60
6. Railway feeder at Sholavandán	..	..	$\frac{3}{4}$	72	$\frac{3}{4}$	72
7. Road No. 50—Madura to Parthibanúr	..	..	8	417	8	417
8. Do. 43—Mettúr to Palkanúth	..	..	20	2,035	20	2,035
9. Do. 9 A—Sirumalai ghât road	..	..	10	322	10	322
10. Do. 36 A—Branch to Ammayanáyakanúr	..	..	$2\frac{1}{2}$	248	$2\frac{1}{2}$	248
11. Do. 43 A—Adalúr ghât	..	..	10	340	10	340
12. Do. 32 A—Thadikombu to Edayakotai	..	..	12	785	12	785
13. Do. 32 B—Uppiliapatti to Védasandúr	..	..	$13\frac{1}{4}$	792	$13\frac{1}{4}$	792
14. Ambaturai railway feeder	..	..	1	62	1	62
15. Kalayambathúr to Komaralingam	..	..	$8\frac{1}{2}$	205	$8\frac{1}{2}$	205
16. Thalayuthu to Thoppampatti	..	..	10	258	10	258
17. Thoppampatti to Kallimanthayam	..	..	11	363	11	363
18. Kallimanthayam to Kuthampundi	..	..	6	187	6	187
19. Kallimanthayam to Kondarangikiranúr	..	..	3	166	3	166
20. Kallimanthayam to Kongapatti	..	..	4	211	4	211
21. Old Dhárápuram road	..	..	10	544	10	544
22. Vélampatti to Appayampatti	..	..	$9\frac{1}{2}$	495	$9\frac{1}{2}$	495
23. Pírméd ghât road	..	..	$2\frac{1}{2}$	481	$2\frac{1}{2}$	481
24. Kallikudi railway feeder	..	..	$\frac{1}{4}$	110	$\frac{1}{4}$	110
Total ..	..	405	$160\frac{1}{4}$	9,130	$160\frac{1}{4}$	9,535

41. It was alluded to in the previous year's annual report that an enormous sum of money was spent on permanent mileage establishments of the roads which were not properly supervised. The mile-cooly system has since been abolished, and gang system introduced instead—*vide* this office letter, No. 672, dated 14th December 1885, submitting the revised budget for 1885-86 embodied in G.O., No. 92 L.F., dated 20th January 1886.

42. The communications in this district have not yet attained a healthy condition and endeavours will be made to restore them to order.

43. *New Works—Civil Buildings.*—The grant under "New Works—Civil Buildings" was Rs. 2,234, of which Rs. 526 was spent during the year against the actuals of Rs. 998 in the previous year. The total outlay under "Repairs—Civil Buildings" was Rs. 3,507 against an allotment of Rs. 7,211 and Rs. 991 the actuals of the previous year. The percentage of expenditure to allotment is 24 per cent. in the former case and 40·8 per cent. in the latter. The short outlay under the above heads is ascribed to—

(1) to the non-completion of a work which was entrusted to a member of the Local Fund Board who since died;
(2) to the construction of the apothecary's quarters at Ramnad not having been commenced during the year owing to the non-acquisition of the land required;
(3) to late sanction of allotments.

44. The amount saved by "tender system" was Rs. 289 under "New Works" and Rs. 8,151 under "Repairs."

45. *New Works—Miscellaneous Public Improvements.*—During the year under report no proposals were received from the divisional officers suggesting improvements in the markets, &c.; hence the non-utilization of Rs. 3,100 as entered under this head.

46. *Repairs—Miscellaneous Public Improvements.*—There was an outlay of Rs. 4,834 under this head during the year. Of this sum, Rs. 4,015 was spent on account of maintenance of avenues, against an allotment of Rs. 9,000, and Rs. 819 on account of the repairs of the irrigation works attached to the Narikudi chattram, against an allotment of Rs. 2,153.

47. The avenues in the district were under the charge of the Local Fund Public Works Department till October 1885. Of the sum of Rs. 9,000 allotted on account of the maintenance thereof, it was found that Rs. 2,000 and odd only were spent in the first seven months of the year, and that the supervision by the Local Fund Public Works staff was a failure. The charge of avenues was therefore transferred to the Revenue Department and the unspent balance of Rs. 6,000 and odd divided among the tahsildars and deputy tahsildars for utilization within the close of the year. These officers spent Rs. 1,203 in the last five months of the year, leaving a balance of Rs. 4,797 unspent. This is due to the short time allowed them. The change of agency for supervision of avenues was approved of in G.O., No. 831 L.F., dated 19th July 1886.

48. The avenues are reported to be generally in good condition.

The subjoined is the statement showing the length of road avenues in the district in the form prescribed in G.O., No. 154 L.F., Financial, dated 6th February 1886:—

Length in miles of road avenues	988¼
Number of trees in the avenues at the end of the previous year ..	159,506
Do. planted during the year	16,626
Do. perished during the year	19,682
Total number of trees at the end of the year	156,450

It is hoped that the change of agency in the supervision of the avenues will place them in future on a more efficient footing. The attention of the officers concerned has been drawn to the importance of this branch of their duties.

49. *Local Fund Engineering Establishment.*—The cost of the Local Fund Engineering establishment was Rs. 27,542 as specified in the margin, which, when compared with Rs. 1,59,101, the outlay on works, is 17·3 per cent. against 15·94 per cent. in the preceding year. The increase is due to the introduction of a revised

	Rs.
Pay	21,820
Travelling allowance	3,297
Contingencies	2,425

scale of establishment during the year, to the grant of a special bonus of Rs. 3,000 to the late Local Fund Engineer and to less outlay on works in the year.

50. The establishment as per revised scale sanctioned in G.O., No. 2313, dated 18th September 1884, Financial, was entertained during the year. Mr. W. S. Harington held the office of the Local Fund District Engineer till March 1885, when his services were dispensed with on payment of a special bonus of Rs. 3,000 under G.O., No. 72 L.F., dated 27th April 1885. Mr. J. O'Shaughnessy has succeeded him and continues to be in office.

51. *Tolls and Ferries.*—The sum of Rs. 406 shown under this head is the pay and contingent charges of the toll establishment entertained for the Maná Madura gate kept under the management of the district board during the year.

52. *Tools and Plant.*—The amount spent on the purchase of tools and plant and in repairing old ones was Rs. 2,933, which is 1·8 per cent. of outlay on works.

53. *Contribution to Provincial Funds.*—Rs. 12,412 was paid during the year on account of the final adjustment of the famine debt due from this district as per Accountant-General's letter, No. 198, dated March 1886, against Rs. 12,400 provided in the budget.

54. The sum of Rs. 15,000 shown against contribution to municipalities in the budget was not paid to the municipal council as the construction of the bridge over the Vaigai at Madura became subsequently a local fund work to be carried out by the district board. This amount was added to the provision under "New Work—Communications"—*vide* paragraph 36 *supra*.

55. *Grant II, Education.*—The total educational outlay during the year under report amounted to Rs. 35,708, which is Rs. 5,792 less than the estimate and Rs. 2,053 more than the actuals of 1884-85. The expenditure incurred is 86 per cent. of the sanctioned allotments.

56. *Inspection.*—During the year under notice there were four Deputy Inspectors of schools for the four divisions * in the district as in the previous year; ten inspecting schoolmasters were at work against eight in the preceding year. The additional two hands sanctioned in the Revenue Board's Proceedings, No. 1146, dated 31st March 1885, were entertained during the year and posted one to the charge of Tirumangalam taluk, and the other to Palni taluk. The inspecting schoolmasters' divisions in the Ramnad range were redistributed during the year on the recommendation of the Inspector of Schools, Fifth Division. The old ranges were (1) Tirushuli, (2) Mudukalatur, and (3) Ramnad. In making the redistribution, part of Mudukalatur and part of Ramnad ranges were formed into one, the other part of Mudukalatur and the old Tirushuli range were constituted a second range, and the remaining part of the old Ramnad range into a third; the head-quarters of these ranges as redistributed are respectively Ramnad, Tirushuli and Tiruvádánai, and the new ranges go by the names of their respective head-quarter stations.

* Madura range. | Dindigul range.
Ramnad do. | Periyakulam do.

	Rs.
Establishment	3,596
Travelling batta	699
Contingencies	250
Total ..	4,545

57. *Inspection.*—Rs. 4,545 was spent as per margin on account of ten inspecting schoolmasters during the year against an estimate of Rs. 5,150 and the actuals of Rs. 3,839 in the previous year. The percentage of cost of inspection to total outlay on education is 12·7 against 11·4 in the previous year, the larger percentage in the year under report being attributable to the employment of two additional inspecting schoolmasters on Rs. 25 each during the year.

58. The following statements, A and B, show the work done by them during the year under report:—

A.

No.	Inspecting schoolmasters. Name.	Range.	Rate of pay.	Total amount drawn during 1885-86 (including pay, batta, &c.).	Number of villages visited. 1884-85.	1885-86.	Number of schools visited. 1884-85. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	1885-86. Aided from Local Funds. Combined system.	Result grant.	Other.	Total.	Number of visits paid. 1884-85.	1885-86.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			RS.	RS. A. P.												
1	C. Narayanasami Aiyyar	Madura	35	508 0 0	156	175	7	94	92	193	8	94	103	205	447	444
2	R. Subbiramania Aiyyar	Sivaganga	35	508 10 0	136	169	4	84	64	152	4	102	57	163	322	403
3	K. Muthukamatchi Pillai	Tirupatúr	32	500 2 0	75	88	6	85	48	139	6	97	16	119	435	386
4	K. Narayanasami Aiyyar .. .. / S. Setharama Aiyyar	Ramnad	25	402 10 1	119	102	9	65	57	131	11	79	51	141	249	306
5	T. M. Kuppusami Pillai .. .. / K. Narayanasami Aiyyar	Tirushuli	30	466 4 6	110	142	5	57	61	123	7	94	59	160	422	356
6	T. Gurusami Pillai	Tiruvádánai ..	30	468 6 6	133	61	6	49	26	81	6	55	16	77	267	77
7	T. M. Kuppusami Pillai	Dindigul	27	330 6 3	..	212	..	..	..	..	3	167	19	189	..	569
8	K. Appasami Aiyyar	Palni	35	526 5 4	184	103	4	113	143	260	2	58	71	131	592	357
9	P. A. Krishna Aiyyar	Tirumangalam ..	25	315 4 0	..	114	..	..	..	..	3	69	47	119	..	240
10	Lakshmana Naik	Periyakulam ..	35	518 10 0	166	98	7	131	71	209	6	77	55	138	388	393
		Total ..	..	4,544 10 8	1,079	1,264	48	678	562	1,288	56	892	494	1,442	3,122	3,531

B.

Years.	Number of schools registered for results grants payable from Local Funds. Description.	Number.	Number of schools actually examined.	Actual cost to District Board. Salary.	Results grant disbursed during the year.	Total.	Number of pupils on the roll of 903 schools entered in column 3.	Number of pupils actually earned grants. First standard.	Second standard.	Third standard.	Total.	Number of schools closed or not examined.
1	2	3	4	5	6	7	8	9	10	11	12	13
				RS. A. P.	RS. A. P.	RS. A. P.						
1884-85.	Combined system	49	47	1,982 0 0	1,715 0 0	3,697 0 0	1,484	..	..	..	547	2
	Results grant	874	769	..	21,845 0 0	21,845 0 0	17,560	..	..	..	7,618	105
	Total ..	923	816	1,982 0 0	23,560 0 0	25,542 0 0	19,044	..	..	..	8,165	107
	Combined System.											
1885-86.	Madura range	18	15	747 13 8	527 13 0	1,275 10 8	535	113	65	19	197	2
	Ramnad do.	25	20	837 10 8	446 0 1	1,283 10 9	708	106	74	27	207	5
	Dindigul do.	5	5	354 14 4	171 4 4	526 2 8	185	28	20	14	62	..
	Periyakulam range	12	9	637 10 9	347 5 0	984 15 9	235	49	49	27	125	3
	Total ..	60	49	2,578 1 5	1,492 6 5	4,070 7 10	1,663	296	208	87	591	10
	Results Grant.											
	Madura range	328	300	..	7,459 9 8	7,459 9 8	6,322	1,767	682	245	2,694	28
	Ramnad do.	259	186	..	6,278 2 1	6,278 2 1	6,506	1,062	681	350	2,093	73
	Dindigul do.	165	143	..	4,042 14 8	4,042 14 8	3,878	669	440	246	1,355	22
	Periyakulam range	151	142	..	3,375 6 4	3,375 6 4	3,683	586	385	167	1,138	9
	Total ..	903	771	..	21,156 0 9	21,156 0 9	20,389	4,084	2,188	1,008	7,280	132
	Grand Total ..	963	821	2,578 1 5	22,648 7 2	25,226 8 7	22,052	4,380	2,396	1,095	7,871	142

59. T. Gurusami Pillai, Inspecting Schoolmaster, Tiruvádánai Range, met a lamentable death in March last by accidentally falling into a tank just at the time he was engaged in collecting information for the annual returns; and owing to his sudden death, correct statistics in regard to that range were not available in some cases.

60. The number of villages visited by the inspecting schoolmasters for inspection of schools already existing and for starting new ones was 1,264 against 1,079 in the previous year; and the number of schools visited by them was 1,442 * against 1,288. The average number of times each school was visited was two as in the previous year. Of 1,264 villages visited during the year, 611 were for starting new schools; 963 schools were registered and prepared for examination against 923 in the previous year. These figures go to show that the work of the inspecting staff during the year was certainly satisfactory.

* Combined system schools	56
Results grant schools	892
Indigenous	364
Total as per statement No. X ..	1,312
Add other schools	130
Total as per statement A ..	1,442

61. *Normal School.*—The amount spent on account of the Local Fund Elementary Normal school at Madura was Rs. 3,025 as particularized below against Rs. 3,000, the estimate of the year, and Rs. 1,491 the actual expenditure in the preceding year:—

	Rs.
Salaries of masters	939
Stipends of students	1,844
Clerks and servants	78
Miscellaneous	164
	3,025

62. The staff of the school consists of (1) head master on Rs. 45, (2) assistant teachers, one on Rs. 25 and the other on Rs. 10, a gymnastic tutor on Rs. 3-8-0, and a peon on Rs. 5. There were 33 normal students on the 31st March 1885, and another joined the school subsequently. Of these 34, one student was not able to attend the school till the close of the year owing to illness. Thus there were 33 students studying throughout the year, 31 for the Special Upper Primary examination, and 2 who were middle school men (having passed one in the second class, and the other in the third class) for training only. Of these 33 students who went up for the examination, 26 students passed the Special Upper Primary examination, 22 in the first class, and 4 in the second class, and the second class middle school man in school-management, primary grade, higher, first class. The results are creditable to the teachers concerned. For want of sufficient proficiency in gymnastics, these students were not examined in teaching before the end of the year.

63. Of the 26 successful students, 6 secured employment as teachers of the combined system and result grant schools, 12 returned to their villages and opened new schools, and the rest are in search of employment which will be offered to them as opportunities occur. On the 31st March 1886 there were 41 students on the roll representing all the taluks and zemindaris of the district. The number of pupils in the Practising department has also increased from 60 to 75. The school was inspected by Mr. T. T. Logan, Inspector of Schools, Fifth Division, in July 1885, and was favorably reported on. This institution was opened in March 1883, and the steady progress it has been making ever since is manifest from the figures shown in the subjoined table:—

Name of institution.	Year.	No. of sanctioned pupils.	No. actually studying.	No. presented for examination.	No. passed. 1st class.	No. passed. 2nd-class.	No. passed. Total.	Cost of institution.	Average cost on account of each pupil.	No of pupils in the Practising department.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
								Rs. A. P.	Rs. A. P.		
Local Fund Elementary Normal school, Madura	1882-83 ..	..	17	..	..	..	..	166 0 0	..	..	Opened in the latter part of March 1883.
	1883-84 ..	20	18	18	10	1	11	1,713 1 11	95 2 9	54	
	1884-85 ..	20	17	15	14	1	15	1,490 14 10	96 3 0	60	Two middle school men were undergoing training for three months.
	1885-86 ..	36	33	31	22	4	26	3,025 4 9	100 13 6	75	Two middle school men were undergoing training for six months.

The average cost of educating each pupil during the year was Rs. 100-13-6 against Rs. 96-3-0 in the preceding year. The increase is due to the entertainment of a third teacher and a gymnastic tutor and to the increase in the number of normal students from 17 to 33 and to the raising of the pay of the head master from Rs. 40 to 45 and that of the second master from Rs. 20 to 25 and of the stipend from 4 to 5 rupees per mensem.

64. *Inspecting Schoolmasters' Code.*—A new code defining the duties of the inspecting schoolmasters was introduced during the year under report and is reported to have been working well.

65. *Local Fund Schools.*—There were 47 schools at the beginning of the year on the combined system and 12 new ones were opened, making in all 59. Of this, 49 schools were examined against 47 in the previous year, and the rest 10 collapsed. There were 1,663 boys on the rolls, of whom 811 were presented for examination and 591 earned Rs. 1,562 as results grants. The amount paid to teachers in the shape of monthly pay was Rs. 2,578. Thus the total cost was Rs. 4,140 or Rs. 2·7 per pupil as in the previous year. The amount actually disbursed during the year under report was Rs. 1,492, of which Rs. 1,479 appertained to the grants earned in the year and Rs. 12 to those of the previous year.

66. The closing of 10 schools during the year is ascribed to (1) poor income, (2) death of teachers, and (3) the opening of rival schools.

67. Mr. A. Vythilingam Chettiar, Deputy Inspector of Schools, Madura Range, considers that the present combined system schools in this district should be treated as *aided combined schools*, and not as *Local Fund schools*. This view of his is explained in the extract from his report given below:—

"In 1873-74, some Local Fund schools were opened, but, as they did not flourish, they were converted into the combined system schools and new ones were also opened. According to this the teachers were allowed small salaries, not exceeding Rs. 5, and this was deducted from the amount of results grant earned. In fact, it was a sort of advance system, but if the results grant did not come up to the amount of salaries already paid, the difference was written off. This failed in a short time, famine succeeded, and nothing was done for some time, but another trial was given to it in 1881-82 and schools were started on a new plan. The teachers were paid fixed salaries of Rs. 5 per mensem and 50 per cent. of the results grant from Local Funds and whole of the grant, if any, from Provincial Funds besides fees. The system received a further modification in 1883-84, viz., that the whole year's salary at Rs. 5 per month *plus* a moiety of the grant expected to be earned was taken as the income of the teacher from Local Funds. A half of this was divided into twelve monthly salaries and the other half was left to be earned by the teacher in the shape of results grants, the fees levied from the boys and any results grant from Provincial Funds being left to the teachers as before. The combined schools in the range are working under this system. They are only aided but are not maintained by the Board."

68. The view of the Deputy Inspector seems reasonable, and before adopting, however, his proposal, the advice of the Director of Public Instruction in the matter will have to be taken.

69. *Grants-in-aid—Salary Grant.*—There were no salary grant schools as in the previous year.

70. *Results Grants.*—In the year under report 903 schools were registered against 874 in the preceding year. There were 20,389 boys on the rolls of the schools against 17,560 in the previous year. Seven hundred and seventy-one schools presented 10,562 pupils for examination, of whom 7,442 were found qualified. The amount of results grants earned by the successful pupils was Rs. 21,661, of which Rs. 21,046 *plus* 110 appertaining to the grants earned in the previous year, making in all Rs. 21,156, was disbursed during the year.

71. *Unaided Indigenous Schools.*—There were 274 schools under this head with 5,301 pupils on the rolls excluding those in the Ramnad range for which particulars are not available. Many of these schools are opened at particular seasons of the year and closed after short existence of three or four months. When the harvest time is over, the boys find time to attend the school, and it is then that the working season of these schools begins and continues till the sowing time. Almost all long-standing indigenous schools have been brought under the results system.

72. *Miscellaneous.*—The sum of Rs. 200, entered under this head, represents the contribution paid towards the construction of a school at Vadipatti in Palni taluk, inclusive of a moiety thereof already subscribed by the people and credited to accounts.

73. It is gratifying to note that the progress of education in the year has, on the whole, been very satisfactory which is no doubt due to the interest evinced by the deputy inspectors in promoting the cause of education in their respective ranges in the district.

74. *Miscellaneous—Commission on sale of Books—Stipends to Agricultural Students.*—The budget grants under these heads were slightly exceeded owing to increased sale of books (*vide* paragraph 9 *supra*) and the consequent payment of a larger amount of commission in the former case, and to a slight increase under travelling allowance paid to the two Local Fund agricultural students during the year.

75. *Grant III—Medical Services, &c.*—The total expenditure under this head amounted to Rs. 82,160 against Rs. 91,481, the estimate of the year, and Rs. 87,038, the actuals of the previous year. The decrease, as compared with the allotment, is chiefly due to less expenditure under "Vaccination," "Hospitals" and "Dispensaries," "Medical School" and other sanitary outlay. The total expenditure is 90 per cent. of the total allotment.

76. *Hospitals and Dispensaries.*—At the commencement of the year there were 11 major and 16 minor dispensaries in the district. A new dispensary of the latter class, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened on the 28th July 1885 at Tiruvadanai. This raises the number of dispensaries to 28. The work done by these dispensaries is detailed in the subjoined statement:—

Years.	Patients treated.			Cost.	Average cost of each patient.	
	In.	Out.	Total.		In.	Out.
				Rs.	Rs. A. P.	Rs. A. P.
1884-85	1,209	140,222	141,431	27,446	..	..
1885-86	1,244	152,982	154,226	26,110	1 5 5	0 2 8½

In and out-patients were treated in all the major dispensaries and out-patients alone in all the minor dispensaries. There was an increase of 35 among in-patients and 12,760 among out-patients treated during the year as compared with the previous years' returns. This fact is itself a sufficient testimony to the growing faith of the public in general in English medicines and method of treatment and the usefulness of the several dispensaries. The amount spent on account of dispensaries was Rupees 26,109-12-10 during the year against an estimate of Rs. 29,159 and the actuals of Rs. 27,446 in the preceding year.

77. Twelve dispensaries (11 major and 1 minor) were held in the buildings belonging to the Local Fund Board and 16 minor dispensaries in rented buildings.

The defects that have been brought to notice by the district medical and sanitary officer from time to time in these buildings are being remedied as funds allow.

78. *Midwives and Midwifery Pupils.*—A sum of Rs. 105 was spent under this head against Rs. 150, the estimate of the year, and Rs. 125, the actuals of the previous year. There were 16 * midwives and 2 midwifery pupils during the year against 14 and 2, respectively, in the previous year. The midwives treated 530 cases during the year against 605 in the previous year. The district medical and sanitary officer considers that the work of the midwives was not satisfactory and hopes to see that better results are produced next year.

Local Fund dispensaries	15
Mission do.	1
	16

79. *Medical School.*—At the beginning of the year there were 28 students, 8 in the senior, 9 in the middle, and 11 in the junior classes. The 8 senior students were sent up for final examination to qualify themselves as hospital assistants and seven of them were successful against 9 out of 10 in the preceding year. There were then 20 students, of whom 9 were promoted from junior to senior, and 11 from junior to middle classes. In November 1885 seven students were admitted into junior class. The strength of the school on the 31st March 1886 was thus 27 (20 stipendiary and 7 free). The amount spent on 35 students was Rs. 5,440 during the year or Rs. 155-6-10 per pupil. Copy of district medical and sanitary officer's detailed report on the working of the hospitals, medical schools, &c., is enclosed.

80. *Vaccination.*—The vaccine staff maintained during the year consisted of the establishments noted in the margin. The cost thereof amounted to Rs. 9,175 against Rs. 11,000, the estimate and Rs. 12,692, the actuals of the previous year. The decrease, as compared with the actuals of the previous year, is due to the introduction of the revised scale of vaccine staff which involved a reduction in the establishment of 7 first-class vaccinators and 12 second-class vaccinators. The revised scale, which was sanctioned in Revenue Board's Proceedings, Mis. No. 3780, dated 31st March 1885, was introduced with effect from 1st June 1885. The number of cases vaccinated during the year was 46,644 against 58,540 in the previous year. The number of successful cases was 45,625 against 57,212. The decrease under each of these items is due to the reduction of 19 hands under the revised scale. The average cost of each successful case was Rs. 0-3-3 against Rs. 0-3-6 in 1884-85. The new scheme has worked well. There were, however, some complaints of short work owing to overcrowding of vaccinators in certain parts of Madura and Paramakudi ranges and insufficiency of staff in other parts. These defects have been since remedied by redistributing the vaccine staff with reference to the actual requirements of the ranges referred to. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the deputy inspector in charge of the range, who has since left the district on transfer. Now that a new deputy inspector has taken charge of that range, it is hoped that an attempt will again be made in this direction. Copy of district medical and sanitary officer's detailed report is enclosed.

	Rs.	
1 Deputy Inspector on	70	
1 Do.	60	
1 Do.	40	
14 First-class Vaccinators on ..	18	each.
21 Second-class do. ..	10	„
3 Peons on	6	„
6 Probationers on	5	„

81. *Sanitation.*—The total outlay on sanitation amounted to Rs. 21,958 against an allotment of Rs. 23,251, resulting in an increase of Rs. 5,275 over the actuals of the previous year and bearing a percentage of 5·1 of the receipts during the year. The following are the purposes for which it was expended during the year:—

	Rs.
1. Improvement of water-supply	4,564
2. Do. village sites	2,664
3. Scavengering establishment inclusive of contribution made to the several sanitary associations	14,158

4. Arrangements at fairs and festivals	319
5. Other sanitary outlay	112
6. Sanitary inspectors	141
Total ..	21,958

Item 1.—Six wells were sunk at a cost of Rs. 579; 3 uranies (ponds) and 8 wells were repaired at a cost of Rs. 1,202; Rs. 83 were paid on account of pay of 5 tank watchers at five places; and Rs. 2,700 was paid for the construction of a water cistern in the cattle market at Madura. This last item the District Board sanctioned in view of the improvement of water-supply to the several rate-payers in the district visiting the annual "Chitrai" festival at Madura. The total charges on account of improvement of water-supply thus amounted to Rs. 4,564.

Item 2.—Of Rs. 2,664 entered under this head, Rs. 128 were spent to remove prickly-pears at Palni, Karukuvoipatti and Védasandúr, and Rs. 1,246 on account of the enlargement of village sites. The rest, viz., Rs. 1,290, represents the amount contributed by the sanitary association at Ramnad, but refunded to them, the District Board having refused to make an equal grant in view of Ramnad being constituted a municipality.

Item 3.—Rupees 14,158 were spent on account of scavengering establishment and contribution to the several sanitary associations for the sanitary purposes of the important places in the district—*vide* details in statement No. XIV.

Item 4.—Rupees 319 was paid for making sanitary arrangements at the festivals mentioned below:—

	Rs.
1. For the Adi festival at Rámesvaram	100
2. Do. Agaram festival at Thadikombu in Dindigul	100
3. Do. Thaipusam festival at Palni	67
4. Do. Panguni Utharam festival at Tiruparangundram	52
	319

Item 5.—Rupees 112 entered under sanitary outlay represents the pay, travelling allowances, &c., of the special temporary hands deputed on fever duty in the district.

Item 6.—The pay and the travelling allowances, &c., of the two sanitary inspectors employed in the district as per G.O., dated 24th November 1882, No. 1784, amounted to Rs. 141 during the year.

82. Rupees 200 was contributed as in the last year for making sanitary arrangements at the "Chitrai" festival at Madura. This sum is shown under "Contributions" to municipality. All precautionary measures were adopted during the festivals to prevent the occurrence of any epidemic and to preserve order. Special latrines were constructed and all arrangements made to prevent the sources of water-supply from being polluted.

83. During the latter half of the year (February and March 1886) malarious fever was prevalent in the villages situated at the foot of the hills near Usilampati, Gandamanáyakanúr and Allinagaram. Three sanitary inspectors (hospital assistants under training in the civil dispensary at Madura) were immediately sent with necessary medicines to the fever-stricken places. These men have made themselves very useful by adopting all necessary measures to cure cases and arrest the progress of the epidemic. The general health of the district has, on the whole, been good during the year.

84. At the beginning of the year there were 29 sanitary associations in the district. Three new ones were started during the year, one at Bodináyakanúr, the other at Mutukulatúr and the third at Mandalamanikam, and the associations at Mána Madura, Tiruppalláni and Mantapam ceased to exist during the year owing to insolvency of their finance. Thus there were 29 sanitary associations in the

district at the close of the year. A statement showing the financial condition of these associations is enclosed. From this it will be seen that a balance of Rs. 6,234 was at their credit at the beginning of the year. Rupees 12,419 was collected from the people and Rs. 11,938 contributed to them from Local Funds, making in all Rs. 30,591 at their disposal during the year. Of this, Rs. 17,289 was spent on establishment kept up for the sanitary purposes of the towns and other contingencies, and Rs. 5,917 on sanitary works, such as improvement of town roads, construction of dust-bins, sinking wells, &c. The large amount of subscriptions raised by the people among themselves for the sanitary purposes of their towns bears out the fact that the people recognize the importance of the sanitary principles and of applying them to their towns.

85. *Markets.*—Rupees 148 was spent during the year towards the establishment and contingencies on account of markets. No provision was made in the budget on account of this charge, as it was expected that all the markets would be leased out. But the District Board resolved to keep under "Amani," as a temporary measure, the marginally-noted five markets. Hence the establishment and contingent charges. The working of the fee-system in the markets is noticed in detail in paragraph 20 *supra*.

1. Thumbakundu.
2. Kilapatti.
3. Thadikombu.
4. Kottanatham.
5. Ramnad.

86. There were 21 choultries, 9 watersheds and 10 urani inams against 20, 9 and 10, respectively, in the previous year. Of the 21 choultries, 18 were endowed and 3 unendowed, and the others were all endowed institutions. The increase in the number of choultries by one is due to the chattram at Vadamadura having been made over to the District Board with all its endowment in G.O., No. 287, dated 7th March 1885.

87. One lakh twenty-seven thousand six-hundred and forty-five travellers halted at the marginally-noted choultries and 77,742 pauper travellers were fed in the five choultries noted below:—

Melúr, Kottampatti, Muthanedal, Andivelammal, Kallarmadam, Ammayanáyakanúr, Palkanuth, Gunnier, Andipatti, Vadamadura and Periyakulam.

1. Thathampatti	6,081
Kunnathur chattram at Madura from the funds of Sholavandan chattram	16,736
2. Melúr	10,100
3. Kottampatti	3,239
4. Muthanendal	30,109
5. Tirumangalam	11,477
	77,742

88. The total cost of upkeep of the 21 endowed and unendowed choultries mentioned above was Rs. 13,564 as detailed below against an allotment of Rs. 13,842:—

	Rs.
Cost of feeding	5,970
Establishment charges	4,194
Contingent charges	2,581
Public Works expenditure	819

The total receipts of the endowed choultries, &c., including the opening balance was Rs. 33,694, and deducting the total expenditure of Rs. 13,262, the balance at the end of the year was Rs. 20,432. Rupees 819 shown above as Public Works expenditure represents the sum spent on account of the repairs of the chattrams at Narikudi, Tirumangalam, and debited to Grant I, "Repairs," "Civil Buildings."

The decrease under "Feeding" and establishment charges as compared with the previous year is due to the non-entertainment of two superintendents of the Sholavandan chattram on Rs. 14 each in the place of those deceased and to the discontinuance of, and reduction in, the charge of "feeding" in the Kilangulam and Kottampatti choultries, respectively, owing to want of sufficient funds at their credit.

89. *Bungalows.*—As in the previous year two bungalows, one at Ammayanáyakanúr and the other at Paramakudi, were under the control of the District Board. The

establishment and contingent charges in the upkeep thereof amounted to Rs. 287. Petty repairs were executed to the building at Paramakudi at a cost of Rs. 329. Three hundred and thirty-nine travellers halted during the year in the bungalow at Ammayanáyakanúr and 30 in that at Paramakudi. The bungalows are reported to be in good condition.

90. *Contribution to Provincial Services.*—Rs. 2,147 was contributed during the year for the purposes noted in the margin. No contribution was made on account of (*a*) "Medical College" and (*b*) "Medical Reserve Staff," the Government having in their orders noted in the margin exempted this district from such liabilities.

	RS.
1. Sanitary inspection as per G.O., No. 391, dated 22nd February 1883, Public Department	1,748
2. Cutlers' establishment as per G.O., No. 772, dated 5th April 1884	61
3. Lunatics	338
	2,147

(*a*) G.O., No. 1891, dated 4th August 1884.
(*b*) „ „ 589 „ 18th March 1885.

91. *Contribution to Municipalities.*—The sum of Rs. 1,500, shown as expenditure against this head, represents the following items:—

	RS.
1. To the Madura Municipality for sanitary arrangements during "Chitrai" festival at Madura as per G.O., No. 589, dated 18th March 1885	200
2. For diet charges of patients in the civil dispensary at Madura as per G.O., No. 2228, dated 15th November 1881	1,300
	1,500

Superintendent of Minor Dispensaries.—The budget provision of Rs. 490 was not utilized, the supervision of the minor dispensaries having been transferred from the Rev. Dr. Chester to the district medical and sanitary officer. There was no need for a separate establishment on that account.

92. A sum of Rs. 1,420 was paid on account of contributions to the mission dispensaries at Dindigul and Rajasingamangalam.

	Establishment.
	RS.
Dindigul dispensary	1,368
Rajasingamangalam dispensary ..	52
	1,420

93. *Grant IV—Miscellaneous.*—The total expenditure of all the heads under this grant was Rs. 7,251 against an allotment of Rs. 10,050, being 72 per cent. The decrease is due to the proportionate cost of controlling establishment at the presidency not having been as yet communicated to this office by the Accountant-General and to the consequent non-payment of the same during the year and less expenditure under travelling allowance to "non-official members." The excess expenditure under District Board's office establishment is owing to the entertainment during the year of a translator on Rs. 20 sanctioned by Government in their order, Mis. No. 145 L.F., dated 13th May 1885.

94. The decrease under printing charges of Rs. 429, as compared with the estimate of Rs. 1,200, is attributable to all the printing work required by the District Board being executed in a local private press at 25 per cent. less than the Government rates at which the estimate was framed. Rs. 746 had to be debited during the year to printing work executed by the Government Press at Madras as per advice of the Accountant-General. The other items do not call for special mention.

95. *Closing Balance.*—The year closed with a balance of Rs. 1,86,604, of which Rs. 40,889 appertained to Endowment Fund.

96. *Financial Position.*—The subjoined statement shows the financial position of the district:—

	1885-86. RS.
1. Opening balance (service heads)	94,816
2. Receipts under do.	4,25,356
3. Expenditure under do.	3,33,568
4. Closing balance do.	1,86,604

97. *General Taxation.*—The next is the table showing the incidence of taxation in the district:—

Area in square miles.	Population according to census of 1881.	Income from taxation.			Total Local Fund receipts.	Incidence of taxation including tolls.		Incidence of taxation excluding tolls.		Average incidence to the total Local Fund receipts.
		Land cess.	Tolls.	Total.		1884-85.	1885-86.	1884-85.	1885-86.	
1	2	3	4	5	6	7	8	9	10	11
8,395	2,080,691	RS. 3,11,515	RS. 25,540	RS. 3,37,055	RS. 4,25,356	RS. A. P. 0 2 4	RS. A. P. 0 2 7	RS. A. P. 0 2 2	RS. A. P. 0 2 5	RS. A. P. 0 3 3

The increase in the incidence is due to the enhanced collections under Land-cess.

98. A statement showing the buildings and other properties belonging to, or under the control of, the Local Fund Board is appended to this report.

99. The following table shows the number and nature of the institutions under the control of the District Board:—

Nature of property.	Dispensaries.	Chattrams.	Bungalows.	Water-sheds.	Urani inams (ponds).	Markets.	Total.
1	2	3	4	5	6	7	8
Endowed	1	18	..	9	10	36	74
Unendowed	27	3	2	..	..	..	32
Total ..	28	21	2	9	10	36	106

100. *The District Board.*—At the beginning of the year there were 34 members on the roll of the District Board, 7 officials and 27 non-officials; out of the total strength of 40, 10 officials and 30 non-officials. During the year one non-official member died and one of the official vacancies was filled up by the appointment thereto of Dr. F. Clarence Smith, District Medical and Sanitary officer. Thus, at the close of the year, the number on the roll was 34, of whom 8 were officials and 26 non-officials.

The six vacancies were reserved in view to the same being filled up from among the members of the taluk boards in accordance with G.O., No. 598, Financial, dated 19th March 1885. The number of meetings held during the year was 26, and the average attendance of the members was 4 among officials, and 9 among non-officials against 2 and 9, respectively, in the previous year.

101. This report was passed by the District Board at the meeting held on the 31st ultimo.

ENCLOSURES.

CONCISE Annual Report on the working of the Local Fund Major and Minor Dispensaries in Madura District, for the official year 1885-86.

Condition of Dispensary Buildings.—The buildings of the Ramnad dispensary have been put into thorough repair during the year except the two special wards, verandah of the female ward, and the hospital assistant's quarters for which an estimate, amounting to Rs. 100, submitted by the Local Fund Engineer, has been transferred to the Ramnad Municipality (*vide* Proceedings, No. 41, dated 1st February 1886). The roof of the main building of the Sivaganga dispensary requires retiling here and there. The roof of the western range of wards in Pámban has been retiled during the year, and the buildings have been thoroughly white-washed. A pandal was also put up on the northern side of the main building with much advantage. The unsatisfactory

state of the dispensary buildings at Tirushuli complained of in the report for the previous year (1884-85) has been remedied during the year. The main building of the dispensary in Paramakudi is in good order, but the pandal around it is in want of repair, and also the mud wall around the compound. The construction of a pucka wall, instead of having to be constantly repairing the mud wall, has already been recommended in my inspection report. No repairs have been done to the kitchen though needed. The Apothecary complains of the want of another room for office, as he is at present obliged to sit and prescribe for patients in the verandah exposed to sun and rain. The present dispensary is, in fact, not a good form of dispensary, and quarters for the Apothecary are much required. The dispensary building at Devakóta is reported to be in good condition. The want of a cook-room, latrines, dead-house and quarters for the medical subordinate reported on last year has not been attended to. The compound (mud) walls of the Periyakulam dispensary have fallen in several places during the last monsoon and require to be reconstructed. Palni having been made a municipality, the suggestions and proposed alterations in the dispensary will, I hope, soon be considered by the municipality.

Uthamapaliem.—The main building is in good condition. The cook-room, dead-house, and latrines, which are partly built and left unfinished for a long time now, should be completed and opened for use. The compound wall, if erected as soon as possible, would improve the general appearance of the hospital. The medical subordinate's quarters as they are at present are unsuited for a family to live in, as the addition of a cook-room, privy, and a compound wall is necessary.

Usilumpatty.—The main building (thatched one) is in good order. The only shed for the reception of in-patients is in a dilapidated condition; it was condemned during my inspection. Two new separate buildings, one on each side of the compound to accommodate two male and two female patients, respectively, have already been recommended to be built. The construction of compound wall and a well, which was commenced towards the beginning of 1885, is not yet finished. A latrine, cook-room and quarters for the medical subordinate are indispensably necessary.

Kodaikánal.—The dispensary accommodation is very small. A report will be sent in after my inspection.

Minor Dispensaries.—The dispensary at Tiruvadanai, which was sanctioned in G.O., No. 1385, dated 16th December 1884, was opened during the year (viz., on 28th July 1885.) At present there is no proper building available at the station for a dispensary. Arrangements are being made for the construction of a dispensary similar to the one at Melúr.

2. *Total number of patients treated during the year as compared with the previous year.*—The total number of in-patients treated during the year is 1,244 against 1,209 of the previous year, and of out-patients 152,982 against 140,222 of the previous year, showing an increase of 35 among in-patients and 12,760 among out-patients. This may be considered, I think, highly satisfactory.

3. *Prevalence of epidemic diseases and the measures adopted to control them.*—Malarious fever prevailed during the latter part of the year (February and March 1886) in the villages situated at the foot of the hills near Usilumpatti, Gandámanáyákanúr and Allinagaram. Three sanitary inspectors (Local Fund hospital assistants under training in the Civil Dispensary, Madura), were immediately sent with necessary medicines to the fever-stricken villages, and the disease, I understand, is now abating. Sáptúr and its adjacent villages stand the foci for this disease. Fever is endemic in these villages about the foot of the hills and every year several people die from it. The sanitary inspectors took medicines with them and did what they could to cure cases already attacked and pointed out the graver sanitary defects in the various places they visited. The great things to be done here are sinking good pucka drinking-water wells with parapet walls well above the level of the surrounding ground and platforms around them, and the proper drainage of the villages as the keeping of the villages as clean as possible. The sanitary condition of the villages was very bad in most cases and seldom was any care taken about the preservation of the drinking water-supply. Surface water, at the foot of the hills, especially when it is neither filtered nor boiled before use, is of course almost certain to cause fever, yet this is practically what the people drink where fever was prevalent. The local (village) authorities in some cases were very backward—as in fact they usually are—in taking any trouble beyond writing for medical assistance to be sent down to prevent the fever by carrying out any sanitary recommendations.

4. *Sanitary condition of Villages.*—Sanitary associations exist in many of the large towns and villages in the district and they have spared no pains in improving the sanitary condition of their respective places considering the small resources at their disposal. A complete report will be submitted by the divisional officers on the working of the associations. A special sanitary report on the towns and villages visited by me, during my inspection, was sent on 12th December 1885, to the Sanitary Commissioner, Madras, and the President, District Board, Madura. Ramnad, Palni, and Periyakulam have since been made Municipal towns; added to this, the formation of taluk boards and unions will, no doubt, tend to improve the sanitary condition of the distric in general.

5. *Water-supply, Nature and Source.*—The water-supply in all the stations in the district is from rivers, takns and wells. Necessary suggestions for the improvement of the water-supply of towns and villages in the district have been made in my sanitary report of 12th December 1885.

6. *Drainage* is, generally speaking, natural in almost all the villages in the district, there being no regular system of drainage.

7. *A brief review of the work of Midwives attached to Dispensaries.*—Five hundred and thirty cases have been treated by midwives attached to Local Fund dispensaries during the year, against 605 of the previous year, showing a decrease of 88. The decrease is due to 2 of the midwives having fallen ill during the year and to the conduct of some being unsatisfactory, for which they have been punished. Two midwives have been dismissed. The work done by the midwives is not what it should be; their conduct and work will be strictly looked after, especially this year.

8. *General Remarks.*—The working of the dispensaries has been more satisfactory than the past year. There are now twenty-eight Local Fund major and minor dispensaries in the district, of which Ramnad, Palni and Periyakulam have since been transferred to municipalities from the commencement of April 1886. During the year 1885-86, the following dispensaries were inspected by me:—(1) Tirushuli, (2) Battagundu, (3) Kodaikánal, (4) Periyakulam, (5) Usilampatti, (6) Vallanadi, (7) Uthamapaliem, (8) Tirumangalam, (9) Aruppukóta, (10) Vedasendur, (11) Thangachiammapatti, (12) Palni, (13) Kannivadi, (14) Tirupuvanam, (15) Mána Madura, (16) Paramakudi, (17) Ramnad, (18) Pámban, (19) Rámesvaram, (20) Sivaganga, and (21) Melúr. The remaining dispensaries were not inspected during the year owing to my having had to stay at head-quarters on account of the medical school.

Medical School.—The year under review began with 28 students, consisting of three classes, 8 forming the senior, 9 the middle, and 11 the junior class.

The 8 senior students were sent up to Madras last June in charge of Civil Apothecary C. B. Rama Rao for the final pass examination and seven of them successfully passed the examination and obtained diplomas of 3rd-class hospital assistant grade, and two of these students, secured very high places in the list of the successful candidates.

After the usual vacation the school opened on the 1st October 1885 with 20 students, 9 from the middle class promoted to the senior and 11 from the junior promoted to the middle, and 7 new students were entertained by the Local Fund Board and joined the school on 7th November 1885. One student of the middle class was suspended till next October for absenting for two months without leave. There are therefore 27 students in all at present on the roll of the school divided as follows:—

	Paid.	Private.	Total.
Senior class	7	2	9
Middle „	6	5	11
Junior „	7	..	7
	20	7	27

The stipends for the students are 7, 6, and 5 rupees for the senior, middle and junior classes, respectively.

The instruction at the school is given by lectures and frequent *viva voce* examinations, the latter very often numbering as many as the lecture meetings.

The nature of the instruction imparted to the students here is far superior to what could have been given at Dindigul. It is hoped that the batches that this school will hereafter send out into the professional world will do credit to the instructions they have received. Last year it was made compulsory on candidates for the medical school that they should have passed at least the Middle School examination; this is a step in advance, some of the students admitted at Dindigul under the old rules having been very backward in English and very deficient in mental grasp and capacity.

The school buildings were put in thorough repair during the year. A few chairs and benches were also supplied. The want of an almirah for pathological specimens is greatly felt.

The library was strengthened by 44 new volumes, which are mostly text-books for students, and the Board have kindly granted Rs. 200 for the purchase of the necessary apparatus.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

MADURA,
11*th May* 1886.

CONCISE Annual Report on the working of the Vaccination Department, Madura District, for the Official Year 1885-86.

The vaccine staff of the district consisted of 2 first-class deputy inspectors of vaccination on Rs. 70 and Rs. 60, respectively, and 1 second-class deputy inspector of vaccination on Rs. 40 per mensem, 14 first-class vaccinators on Rs. 18 per mensem, 21 second-class vaccinators on Rs. 10 per mensem, 7 probationers on Rs. 5 per mensem, and 3 peons on Rs. 6 per mensem.

2. The total number of cases vaccinated during the year is 46,644 against 58,540 of the previous year; the number of successful cases during the year is 45,625 against 57,212 of the

previous year; and the cost per successful case is 3 annas and 1 pie against 3 annas and 6 pies of the past year. It will be observed that the decrease in the number of cases operated on and the number of successful cases and the cost per case is due to the reduction of 7 first-class and 14 second-class vaccinators. The reduction scheme has worked well during the year, but the distribution of vaccinators has not been equally satisfactory. Complaints of short work, owing to the over-crowding of vaccinators in the ayan taluks and of the insufficiency of staff in the firkhas of Tiruvadanai, Tirupatúr, Sivaganga, and Tirushuli in the Zemindaris of Ramnad and Sivaganga, have been received in this office; for instance, the Melúr taluk, with 93 villages, has 3 vaccinators, while each of the above divisions containing 839, 787, 752 and 399 villages, respectively, has only 2 vaccinators each. I therefore think that transfer of some of the second-class vaccinators from the Madura to the Paramakudi range is necessary without increasing the staff. A list showing the proposed alteration in the distribution of vaccinators will shortly be sent in.

3. Animal vaccination was tried in the Madura range during the year, but proved a failure owing to the inefficiency of the second-class deputy inspector of vaccination. He has since been transferred, and another appointed in his stead. I hope to introduce the animal vaccination on the arrival of the new deputy inspector of vaccination and extend it to other ranges.

4. Vaccinators should be encouraged by payment of reward of one anna for every successful case over the minimum fixed; this is a good measure and is embodied in Revenue Board's Proceedings, No. 247, dated 26th January 1885, and sanctioned by Government in G.O., No. 589, dated 18th March 1885; and it is to be hoped the Board will see their way to grant these rewards. It will be remembered that, by the reduction of establishment, the expenditure has been reduced from Rs. 12,577-13-2 to Rs. 8,911-10-5, thus giving the Board a saving of Rs. 3,666-2-9 over the past year.

MADURA,
7th May 1886.

(Signed) F. CLARENCE SMITH, Surgeon,
District Medical and Sanitary Officer.

No. 53.

Endorsement on the above.

Submitted to Government.

2. *General state of communications in the District* (*paragraph* 42).—The undersigned has travelled over a greater part of the district. The district roads, especially those of Ramnad, Dindigul and Palni are in a very bad condition. The main cause of this is want of timely supervision. Some main roads, such as the road from Andipatti to Tirumangalam, from Tirumangalam towards Virudupati, and from Dindigul to Palni, especially between Palni and Palkanuth, are almost impassable in parts. There is everywhere a great lack of material collected on the road-sides; whereas, in some places, material has been lying by the road-sides for years unutilized until it has been for the most part washed away. The Local Fund District Engineer has visited Palni only twice and Ramnad only once, and that lately. The bad condition of the roads is ascribable, in a great measure, to the Local Fund Engineer not being able to devote the whole of his attention to the work. Now that he is to be relieved from all extra work, there is every reason to hope that their condition will steadily improve. The gang system is new to this district and no one likes it. A fair trial should, however, be given to it.

3. *Avenues* (*paragraphs* 46, 47 *and* 48).—All road avenues have been systematically neglected for years apparently. No nurseries worthy of the name are in existence at the taluk stations.

4. *Improvement of weekly markets* (*paragraph* 45).—The undersigned considers this to be important. A circular has been sent to all divisional officers to submit proposals for the improvement of the markets in their divisions in the way of constructing stalls, sheds, &c.

5. The above report being complete in all its details calls for no further remarks.

MADURA,
13*th August* 1886.

E. TURNER,
President.

ORDER—dated 30th September 1886, No. 1238 L.F., Financial.

The receipts and charges of the District Board of Madura, for 1885-86, are compared below with the estimate of the year and the actuals of 1884-85 :—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Balance	1,08,193	94,490	94,424
1. Rates and taxes—			
Cess on Land	2,73,283	3,00,000	3,11,515
Tolls	26,892	25,540	24,507
2. Education—			
Other Items	1,248	1,100	1,347
3. Medical—			
Income from Endowments ..	..	..	1,109
Other Items	2,674	2,750	3,225
4. Interest—			
On Arrears of Revenue ..	34	300	11
5. Miscellaneous—			
Contributions	3,181	300	3,866
Choultry Rents	9,733	8,790	11,132
Market Rents	5,720	7,120	9,702
Other Items	24,222	24,250	25,858
6. Public Works Receipts ..	338	..	19,582
7. Contribution from Provincial Funds—			
Education	..	1,300	1,300
General Purposes	80	80	1,825
Choultries	7,775	8,430	7,775
8. Contribution from Special Funds—			
Pound Fund..	2,319	1,680	2,602
Grand Total ..	4,65,692	4,76,130	5,19,780

CHARGES.

GRANT I.			
New Works—			
Communications	15,813	63,844	30,045
Buildings	998	2,234	526
Miscellaneous Public Improvements	..	3,100	..
Repairs—			
Communications	1,47,407	1,61,732	1,26,244
Buildings	991	7,211	3,507
Miscellaneous Public Improvements	5,697	11,153	4,834
Engineering Establishment ..	27,258	27,842	27,542
Tolls and Ferries	20	600	406
Tools and Plant	3,232	3,500	2,933
Contributions	37,130	12,400	12,412
GRANT II.			
Inspection	3,839	5,150	4,545
Training Schools	1,491	3,000	3,025
Local Fund Schools	3,697	5,780	4,070
Results Grants	21,845	24,000	21,156
Contributions	750	..	..
Miscellaneous	2,033	3,570	2,912
GRANT III.			
Hospitals and Dispensaries ..	24,041	23,159	22,849
Vaccination	12,692	11,000	9,175
Sanitation	16,883	23,060	21,958
Markets	1,374	..	148
Choultries	13,220	13,842	12,745
Travellers' Bungalows ..	325	450	287
Contributions	13,574	13,120	9,502
Miscellaneous	4,929	6,850	5,496

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
GRANT IV.	RS.	RS.	RS.
Establishment, including Contingencies, Refunds, &c. ..	12,029	10,050	7,251
Total Expenditure	3,71,268	4,36,647	3,33,568
Balance ..	94,424	39,483	1,86,212
Grand Total ..	4,65,692	4,76,130	5,19,780

2. The opening balances for 1884-85 and 1885-86 given in statement I-A include debt heads, which should have been excluded; and in statement I-B the actuals of 1884-85, as given in the report for that year, have been adopted in some cases instead of the audited figures subsequently furnished by the Accountant-General, the closing balance thus arrived at differing in consequence from the opening balance for 1885-86. In the former statement a sum of Rs. 1,745-8-3, being the revenues of the Kumani and Machiyur villages credited to Government and subsequently made over to the Tiruvadanai dispensary, is shown under Contributions from Provincial Funds for "Choultries" instead of for "General purposes." The necessary corrections have been made in the foregoing abstract.

3. The sanction of Government should have been obtained for the transfer of the provision of Rs. 15,000 in the budget for 1885-86 from Contributions to New Works, Communications, and for the sale of the chattram building at Usilampatti referred to in paragraph 19. The cost of medicines and surgical instruments should have been shown under Contributions to Provincial Funds with reference to G.O., dated 12th December 1885, No. 1208 L.F.

4. The following discrepancies should be explained:—

(1) In statement I-A the receipts from choultry and market rents are given as Rs. 11,132 and Rs. 9,702, whereas, according to statement VI, they amounted to Rs. 11,143 and Rs. 9,706, respectively.

(2) From paragraph 46 it would appear that out of the outlay of Rs. 4,834 under "Repairs, Miscellaneous Public Improvements," Rs. 4,015 were spent on the maintenance of avenues and Rs. 819 on the repair of the irrigation works attached to the Narikudi chattram, but according to statement III the expenditure on these works was Rs. 4,204 and 580, respectively, and the balance of Rs. 50 was spent on minor works.

(3) In paragraph 47 it is stated that Rs. 2,000 and odd were spent by the Local Fund Engineering establishment on the maintenance of avenues, whereas, according to statement III, the amount was Rs. 3,001.

(4) In statement VI the expenditure on Public Works connected with choultries is given as Rs. 819, but according to paragraphs 46 and 88 it was Rs. 1,638.

(True Extract.) Sidney Lefroy

for *Chief Secretary.*

To the President, District Board, Madura.
" Board of Revenue.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Chairmen, Municipal Councils, Madura, through the Collector of Madura.
" Public Works Department.

Exd. A. Aubert.

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Govt. of [1886] Madr.

FINANCIAL.

Issued

Recd. 23.10.86

Encl.

G.O., 30th Sept. 1886, No. 1238 L.F.

SEPTEMBER.

Local Fund Report.

Reviewing the — of the Madura district for 188 5-86.

To the S. E. VI circles

" Exr. P. W. Accts

Dated 28.10.86

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With