GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From J. B. PENNINGTON, Esq., President, District Board, Tanjore, to the Chief Secretary to Government, dated Vallam, 11th August 1886, No. 130.

I have the honor to submit my report on the administration of the Local funds of this district for the official year 1885-86. The several accompanying statements have been drawn up in the new forms prescribed in G.O., No. 741, dated 18th September 1885, as directed by Government in their Order, No. 452, dated 22nd April 1886, and audited in the treasury office, the Deputy Collector being at the head of the audit department under G.O., No. 514, dated 10th March 1885, communicated in Revenue Board's Proceedings, No. 728, dated 21st March 1885.

2. The report was laid before the district board and passed by them at their meeting held on the 17th July 1886 (*vide* copy of resolution enclosed).

3. Annexed are the usual statements showing the incidence of taxation and the financial position of local funds during the year 1885-86 in this district—

STATEMENT A.

District.	Circle.	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 of the total Local Fund receipts.
						1884-85.	1885-86.	1884-85.	1885-86.	
		ACS.		RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tanjore.	..	3,654	2,130,383	3,97,699	6,66,372	0 2 8	0 2 11	0 2 5	0 2 9	0 5 0

STATEMENT B.

District.	Circle.	Accumulated surplus at the beginning of the year.	Actual receipts.	Total assets.	Actual expenditure.	Accumulated surplus at the end of the year.	Adjustment entries.	Amount available for purposes of allotment.	Remarks.
		RS.	RS.	RS.	RS.	RS.			
Tanjore ..	..	2,74 411	6,66,372	9,40,783	6,44,264	2,95,500 *	..	** 4,177 (General District fund) and Rs. 82,714, chuttrum, &c., endowments.	** The rest of the amount appertains to the Railway Guarantee fund, Rs. 2,16,963.

* Excluding debt head transactions.

4. The increase in the incidence of taxation during the year under report as compared with 1884-85 is due to the increased collections under land-cess and tolls explained further on.

5. The total charges of the year amounted to Rs. 6,36,834 against a budget grant of Rs. 8,35,580 and against Rs. 7,06,231 spent during the previous year, leaving at the close of the year an unspent balance of Rs. 2,95,500 as shown in the margin. From the above it will be seen that the year ended in a deficit under the district fund (general branch). This was due to unforeseen and heavy outlay on *Public Works*, especially on roads.

	Rs.
Railway Guarantee fund	2,16,963
Endowment fund	82,714
District fund (general branch) ..	—4,177

6. The distinctions between the minor funds hitherto maintained in the accounts having been ordered to be discontinued, all transactions have been shown in a lump.

7. The receipts of the year amounted to Rs. 6,66,372 against an estimate of Rs. 6,18,280 and Rs. 5,85,480 actually brought to account during 1884-85. The net increase of Rs. 48,092 over the estimate of 1885-86 has arisen from a gross increase of Rs. 57,472 in twenty-one items of revenue counterbalanced by a decrease of Rs. 9,380 under seven others as detailed in statement I-A.

8. Though all the items of receipts which call for remark have been explained in detail in the column of remarks of statement I-A, the most important of them are enumerated hereunder, and the variations in them are explained opposite to each—

(*a*) *Cess on Land including Railway Guarantee Fund.*—This is due to the more favorable character of the season compared with 1884-85, in consequence of which collections were made more easily, and also to the collections of the arrears of 1884-85, which was an unprecedentedly disastrous year.

	Rs.
Increase over estimate	23,770
Do. over actuals of 1884-85 ..	43,369

(*b*) *Tolls.*—The whole amount due by all the municipalities was paid up within the year, except Rs. 550 in the case of Negapatam, which was not paid although the chairman was addressed several times on the subject. He has again been requested to expedite the payment.

	Rs.
Excess over estimate	909
Do. over last year's actuals	1,873

(*c*) *Interest on Government Securities.*—Due to the interest for the previous half-year having been drawn during 1885-86.

	Rs.
Increase over estimate	5,896
Do. over last year's actuals ..	567

(*d*) *Choultry Rents.*—Due to the more punctual adjustment during 1885-86 of the value of paddy used for feeding purposes at the current selling prices.

	Rs.
Increase over estimate	11,854
Do. over actuals of 1884-85 ..	27,855

(*e*) *Fishery Rents.* — Attributable perhaps to the greater protection afforded to Government renters by judicial tribunals against trespassers.

	Rs.
Increase over estimate	4,746
Do. over actuals of 1884-85 ..	2,203

(*f*) *Contributions from Special Funds —Pound Funds.*—Has arisen from the adjustment during 1885-86 of the collections of 1884-85, which had been reserved for the construction and repair of pounds.

	Rs.
Increase over estimate	2,864
Do. over last year's actuals ..	3,664

(*g*) *Contributions from Private Individuals—Miscellaneous* (5-*A*).—Only Rs. 1,420 was realised from this source, as the mirasidars had not recovered from the disasters of 1884-85, and because several works already contributed for were not carried out by the district board.

	Rs.
Decrease below budget	5,580
Do. last year	3,295

Expenditure.

9. *Grant I, Public Works—New Works.*—The total outlay under this head, Rs. 80,614, is made up of the expenditure on Roads, Civil Buildings, and Miscellaneous Public Improvements debitable to the District and Endowment funds. The construction of new roads in progress cost Rs. 70,512 (including those in charge of the Department of Public Works) out of a total allotment of Rs. 1,02,938 and against Rs. 1,39,350 spent during 1884-85. This was 68 per cent. of the allotments as in the previous year. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted respectively to Rs. 8,055 and Rs. 2,047 out of Rs. 9,891 and Rs. 6,187 allotted for the purpose, and against Rs. 6,134 and Rs. 2,179 spent during 1884-85.

10. The expenditure of 1885-86 showed no better results as compared with the previous year, and the low percentage was due to the temporary suspension of works about the middle of the year on account of the orders of Government restricting expenditure and to the abandonment of some of the budgeted works by the district board.

11. *Repairs.*—The maintenance of roads in charge of the Local Fund engineering department cost Rs. 1,62,986 out of an allotment of Rs. 1,63,450, while during 1884-85 the district board laid out Rs. 1,86,148. The Department of Public Works roads were kept up at a cost of Rs. 10,172 during 1885-86, though the budget provided Rs. 18,940 for the purpose, and Rs. 10,797 were spent during 1884-85.

About 95 per cent. of the total allotments for repairs were spent during the year which, though favorable in comparison with 1884-85, was by no means a good year for the roads. The heavy rain and consequent floods reduced almost all the important roads in the late eastern range into such a state of disrepair that it cost more than Rs. 10,000 to restore them, and a list of roads on which special repairs had to be carried out on this account is submitted for the information of Government.

12. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted to Rs. 35,103 out of Rs. 62,090 allotted during 1885-86, and against Rs. 36,798, the previous year's charges. It came to a little over 56 per cent. of the allotments. The works consist of annual repairs to chuttrum buildings, cultivation works, and the maintenance of avenues, including the pay of the superintendents. The short expenditure under these items is due to the difficulty found in procuring labor and contractors to carry out works in the Patukóta taluk, where the majority of the chuttrums are situated, and to the fact that the improvements to cultivation works could not be completed during the latter part of the year, in consequence of which several of them have had to be provided for in this year's incomplete list.

13. A detailed statement of the works in progress during 1885-86 is submitted herewith in form No. 3 appended to the draft local fund rules, and the statement showing the mileage and cost of roads prepared in form No. 4-A and the avenue statement (1V-B) prescribed in G.O., No. 154 L.F., dated 5th February 1886, are also enclosed.

14. Taking into consideration the serious damage done to roads all over the district owing to the unprecedented rain and floods of 1884-85 and the heavy rainfall during November and December of the year under review, the general state of the communications may be said to have been satisfactory throughout the year, except in the Patukóta, Mannárgudi and Tiruturaipúndi taluks, where the damage was excessive and the maintenance of the roads extremely difficult.

15. The engineering establishment cost local funds Rs. 37,043 including travelling allowances during 1885-86, against an allotment of Rs. 43,006 and Rs. 41,015 spent during 1884-85. The saving under Establishment charges arose chiefly from the abolition of the second supervisor (eastern division) and his office during 1885-86. The charges of 1885-86 came to 13·86 per cent. on outlay by that department against $12\frac{1}{2}$ per cent. during the previous year. The difference being very slight calls for no remarks.

16. In this connection it is also to be noted that a sum of Rs. 2,863, contributed to the Public Works department on account of supervision charges, &c., during 1884-85 and a portion of 1885-86, was refunded to local funds during the year under review under G.O., Mis. No. 995 L.F., dated 9th November 1885, which relieves the district board from the payment of supervision charges.

17. The other items of charges under this grant were all ordinary and require no comment.

18. *Grant II, Education—Inspection.*—During the year under review the district continued to be in charge of four Deputy Inspectors of Schools as during 1884-85.

Mr. Kistnasawmy Aiyar in charge of the Tanjore north range was absent from work for 112 days (70 days on other duty as Acting Inspector in the Sixth division and for the rest of the time on privilege leave on account of ill-health), when Kuppusawmy Aiyar from the second division inspector's office and K. Duraisawmy Aiyar of the Madura Normal school filled his place temporarily.

Rungasawmy Aiyangar, in charge of the Tanjore southern range, took privilege leave from the 19th February to the 31st March last, and T. A. Ramachandra Aiyar was in charge.

Again the Deputy Inspector of Schools, Máyavaram range, Mr. P. Ramachandra Rao, availed himself of forty days' privilege leave during the year, when T. A. Ramachandra Aiyar acted for him, but in May last Mr. P. Ramachandra Row died.

The officer in charge of the Negapatam range also took forty days' privilege leave in June and July last, when the Deputy Inspector of Schools, Patukóta, was placed in charge.

During the year under review the district board were relieved from the payment of contribution towards the pay of the deputy inspectors under orders of Government, so no expenditure was incurred on that account during the year.

19. *Inspection Subordinate Agency.*—There was no change either in the pay or number of the inspecting schoolmasters, except in the case of those in charge of the Tanjore and Kumbakónam taluks, where the number was reduced from 4 to 2 in consequence of the suggestion of the Inspector of Schools to substitute one inspecting schoolmaster on Rs. 30 for the two on Rs. 15 employed experimentally under G.O., Mis. No. 842, dated 26th April 1883, so that the number of inspecting schoolmasters at the end of 1885-86 was 7 as noted in the margin, instead of 9 as at the beginning of 1885-86. The work of these subordinates is not easy of comparison either individually or for the sub-range, as they did not work with ranges *equal in extent or similarly circumstanced.*

Negapatam	1
Patukóta	2
Máyavaram	2
Tanjore	2
	7

For the greater part of the year four subordinates were in charge of the Tanjore range; of these the Vallam inspecting schoolmaster worked 311 days and assisted in the Durbar examination of schools in the Tanjore municipality. He is reported to have done his work with energy, interest and success. The inspecting schoolmaster, Pápanásam range, also did his work well enough. But the subordinates in charge of the Ammápet and Tiruvadamarudúr ranges were not favorably reported on.

Towards the end of the year, these four officers were replaced by Saminada Mudaly and Strinivasa Row, when the re-arrangement of the ranges of the inspecting schoolmasters in Tanjore and Kumbakónam, above alluded to, came into force. The former was in charge of the Tanjore taluk, while the latter was employed in Kumbakónam. Though new to the work, the former is described as intelligent, painstaking, and promising, while the latter, though also intelligent, is said to have manifested a lack of energy and system.

Mannárgudi Deputy Inspector's Range consisting of the Mannárgudi and Patukóta taluks. K. Duraisawmy Aiyar was in charge of the Mannárgudi taluk till the 4th May 1885, when he was transferred to Madura, and the inspecting schoolmaster, Patukóta, looked after this range also temporarily. In July 1885, Muthukistna Aiyar joined the Mannárgudi range as permanent inspecting schoolmaster, and on Muthukistna Aiyar's retransfer to Patukóta in January 1886, A. K. Sambamurti Aiyar succeeded him in the Mannárgudi taluk. As, however, Muthukistna Aiyar secured a footing in the Consular Agent's office at Pondicherry, he did not join the Patukóta taluk, and his place was not filled up till the end of March.

Máyavaram Range.—In this range two inspecting schoolmasters were, as usual, employed, one in charge of Máyavaram and Shiyáli taluks, and the other in charge of

the Nannilam taluk. The Máyavaram inspecting schoolmaster was on privilege leave for one month, when the range was looked after by the Nannilam officer. The latter officer was transferred to Mannárgudi at the beginning of 1886, when his place was vacant for 26 days.

Negapatam Range.—One inspecting schoolmaster worked in the Negapatam and Tiruturaipúndi taluks forming this range. He, too, was on leave for a month during the year under review.

20. Enclosed are two abstract statements showing the work turned out by these subordinates during the year.

21. The total expenditure under this head was Rs. 3,353 against a budget grant of Rs. 3,880 and Rs. 3,198 spent during 1884-85. The decrease of the actual below the estimated outlay for the year arose from temporary vacancies in the appointments.

22. *Training Schools.*—During 1884-85, two Normal schools, one at the district head-quarters and the other at Tiruválúr, were in working order. The district board had to close the latter institution much against their will for want of funds at the end of 1884-85, so that only the school at the district head-quarters continued during 1885-86. It had 29 students on its rolls in March 1886, against 30 on the corresponding date of the previous year. Of the 29 students, 22 passed the Special Upper Primary examination, against 26 during 1884-85, 21 in the first and 1 in the second class. The practising branch contained 84 students, of whom 45 attended on an average; of these 14 passed the Upper and 11 the Lower Primary examinations.

There were frequent changes in the teaching staff. The head master's work changed hands nine times, T. A. Ramachandra Aiyar and P. S. Venkatapathi Aiyar, however, having held charge for about 5½ and 3 months respectively. In spite of this disadvantage the school is reported to have acquitted itself very creditably at the Special Upper Primary examination of December 1885 and the teaching power test held in April 1886, nor was physical education neglected. The students are reported to have performed some feats to the satisfaction of the Inspector of Schools who witnessed them in person. The district board spent Rs. 2,966 on this school against an allotment of Rs. 4,860 for two schools and against Rs. 5,060 spent on the two schools during 1884-85.

23. *Local Fund Schools, &c., Colleges.*—One institution of this class was, as usual, under the district board's management, that is to say, the *Oriental Sanskrit College* at Tiruvádi attached to the Kaliyanamahal chuttrum at that place.

There were 66 pupils on the rolls in March 1886 against 61 in March 1885. Though the students underwent no *public* examination, still 26 are reported to have passed the annual examination held in 1886 against 32 in the previous year, and the results of the examination are reported to have been satisfactory on the whole. The head pandit of the Kumbakónam College examined this institution as usual. The acting deputy inspector had occasion to examine the school a second time with the aid of another pandit in order to ascertain the truth of certain complaints regarding undue favor alleged to have been shown by the head pandit of the Kumbakónam College in examining the school, and it was found that the complaint was not founded on fact. The charges on this school during 1885-86 amounted to Rs. 888 against Rs. 978 allotted in the budget, and against Rs. 825 the outlay of the previous year.

24. *Secondary Schools.*—The schools of this class administered by the board are the High school at Tiruválúr, the Middle school at Patukóta, transferred to the district board from October 1884 under G.O., No. 1869, dated 13th August 1884, and the Chuttrum school at Oratanad in the Tanjore taluk. The details of their working are noticed hereunder.

25. *Tiruválúr High School.*—This institution was transferred to the district board in the latter part of 1884-85. During the year under review arrangements were made to raise its standard by opening a sixth (Matriculation) class in January last.

At the beginning of the year the school had a strength of 130. There were 93 admissions against 73 withdrawals, so that the year closed with 150 students on the rolls and had an average attendance of 126 pupils. The opening of the sixth class has resulted in strengthening the lower classes owing to the facility it affords for boys to complete their High school education at Tiruválúr.

The receipts amounted to Rs. 2,677 during 1885-86. The charges came to Rs. 2,866 against a grant of Rs. 3,044 and against Rs. 2,314 spent during 1884-85. The increased expenditure (above the actuals of 1884-85) was due to the employment of a head master on Rs. 90 from January 1886 and to the purchase of physical science apparatus at a cost of about Rs. 300.

Sixteen pupils appeared for the Fifth-class Comparative examination, of whom only 6 were successful. This poor result, the head master says, might in part be attributed to the severity and tediousness of the examination. In the Middle School examination, however, 19 passed out of 23 presented. The results of the examination of the other classes by the acting head master were also creditable, as they showed an increase in the percentage of passes over those of the last year.

26. *Middle school, Patukóta.*—An additional class, the lower fourth, was opened in this school in January last. Till the end of last year, the highest class was the third. The strength of the school was 48 in March 1886 against 58 in 1885. Sixteen pupils were presented for examination against 20 during 1884-85; of these 12 proved successful in the Upper Primary examination, and 10 out of 11 passed in the Lower Primary examination against 14 in 1884-85. The decline in the strength was due partly to want of co-operation, &c., on the part of the old set of teachers, but as the establishment has been strengthened and new hands put in, better results may be expected during 1886-87. The school-fee collections amounted to Rs. 354-3-0 and the charges to Rs. 952.

27. *Oratanád.*—The strength of this school, which is attached to the Muktámbálpuram chuttrum in Oratanád village, rose from 69 at the beginning of the year to 98 in March 1886 owing to the admission of an increased number of boarding scholars and the abolition of school fees even in the case of day scholars. The school did not present pupils for the Lower Fourth Comparative examination, as none was held in the division. At the deputy inspector's examination, however, the students are reported to have acquitted themselves fairly in spite of several changes in the teaching staff. The district board spent Rs. 1,016 on this school.

28. The only other Chuttrum school for boys is one of the primary grade at Rájámadam, maintained from the funds of the Móhanambálpuram chuttrum in the Patukóta taluk. It taught up to the second class according to the course prescribed in the standing orders of the Educational Department and had 86 students on its rolls, of whom 79 attended on an average. The total receipts, including sale of books (Rs. 81), amounted to Rs. 112, while the maintenance of the school cost Rs. 589 against Rs. 550 provided in the budget and against Rs. 458 spent during 1884-85. All the teachers employed are passed men and the school made fair progress during the year under review.

29. *Girls' School at Nidámangalam* attached to Yenumámbálpuram chuttrum in the same village. Two mistresses were employed in it. The number of students, including 38 boarders, was 112 with an average attendance of 60 pupils. Seven students were on receipt of stipends. The school did not make satisfactory progress owing to mismanagement on the part of the present head mistress and want of harmony among the teachers. Arrangements have been made to replace the present head mistress. The total charges came to Rs. 499 against an estimate of Rs. 486 and Rs. 511 spent during 1884-85.

30. *Local Fund Schools.*—The schools under the management of the district board were 96 in number, 16 being on the salary and the rest on the combined system. Those of the former description were maintained entirely from local funds, the school fees being taken by the board, while in those of the latter class the teachers were paid low fixed salaries and 50 per cent. grants *plus* the school-fee collections.

31. Though there was no provision for the salary system schools in the budget yet the board were obliged to keep them up as the educational authorities first objected to their transfer to private agency on the combined system, and when they subsequently withdrew their objection, it was too late to take advantage of the concession. Rs. 1,113 were realised in the shape of school fees, while the charges amounted to Rs. 6,053. The strength, average attendance, and other particulars about these schools

are given in statement No. 9. The total number on their rolls was 934 with an average attendance of 744 pupils.

The schools in the Negapatam range produced fair results, except two or three, where, owing to inefficiency and other defects in the teachers, the progress made was not satisfactory. The results in the Máyavaram range were rather indifferent, and as these schools have been reported to impart no instruction commensurate in value with the cost of their maintenance, they have been transferred to the combined system from 1886-87.

32. The combined system schools under the management of the board were distributed among the several ranges as shown below:—

Tanjore	43
Mannárgudi	14
Máyavaram	12
Negapatam	11
	80

A larger number of schools, than had been budgeted for, had to be maintained in the Tanjore range, as the Deputy Inspector of Schools represented that they were absolutely necessary and that the total educational charges for his division would not exceed the allotment. These 87 schools had on their rolls 3,280 students, of whom 2,628 attended on an average and the total charges came to Rs. 8,044.

The teachers employed in the Tanjore range being mostly trained men, the instruction imparted was systematic. The schools in the Negapatam and Patukóta ranges also produced fair results, but in the Máyavaram range, the results were not on the whole satisfactory, the reason being that the majority of the teachers having been once on receipt of higher pay worked with a feeling of discontent.

33. *Results System Schools.*—The number of schools registered, examined, and not examined is given below; 10,708 boys and girls attended them against 7,062 during 1884-85:—

Names of Ranges.	Registered.	Examined.	Not examined.
Tanjore, north range	229	201	28
Patukóta	198	120	78
Máyavaram	179	139	40
Negapatam	81	64	17
Total ..	687	524	163

34. In addition to the above there were, during the year under review, 434 unaided indigenous schools with 7,803 pupils on their rolls, so that it will be seen that during 1885-86 primary education was in a more satisfactory condition than during the preceding year.

35. *Purchase of Books and Commission on their Sale.*—The schools in the Tanjore and Patukóta ranges obtained their supply of books from the Local Fund depôt at Tanjore, in charge of the head master of the Normal school, but in the Negapatam and Máyavaram ranges the students were left to make their own arrangements. Hence the charges under both these heads showed a considerable decrease.

36. The total charges under this grant amounted to Rs. 37,700 during the year under review against an allotment of Rs. 48,792 and against Rs. 41,498 the charges of 1884-85.

37. *Grant III, Sanitation, &c., Hospitals and Dispensaries.*—During the year under review the number of hospitals and dispensaries (29) remained the same. Of these 3 have endowments secured in the shape of Government promissory notes, but, as the income derived from them was not sufficient to maintain them, their funds had to be supplemented, as usual, from the general revenues of the district fund. The Rajah Mirasidar hospital was, as usual, maintained by contributions from the Tanjore municipality, from Provincial revenue, and from the funds of the Muktambalpuram chuttrum. Of the remaining institutions 7 attached to the Rajah's chuttrums and located in the same villages as the chuttrums themselves were maintained from

the income of the chuttrums concerned; 9 more, maintained from the chuttrum funds, are located in important villages near the chuttrums, so that the number of institutions dependent *entirely* upon the so-called general funds of the district was only 9.

Eleven of these dispensaries accommodate in as well as out patients, the more important cases or those requiring major operations being sent to the Rajah Mirasidar hospital, Tanjore, from the adjoining minor institutions.

The details of their working are given in the report of the district surgeon, a copy of which is submitted for information. It will be seen from the return of patients forwarded therewith that these institutions have done good service and are increasingly popular, there having been an increase in the number of patients as noted below:—

	In-patients.	Out-patients.
1884-85	2,598	173,057
1885-86	2,934	178,950

The maintenance of all these institutions, the Rajah Mirasidar hospital excepted, cost Rs. 28,068 against Rs. 35,480 allotted for the purpose and Rs. 29,999 spent during 1884-85. Thus the average cost of treating a patient during 1885-86 was 2 annas 5 pies.

38. *Rajah Mirasidar Hospital at Tanjore.*—This is the largest hospital in the presidency outside of Madras and is under the immediate charge of the district surgeon, aided by a considerable staff of subordinates, consisting of an assistant surgeon, a civil apothecary, two hospital assistants, and the students of the Tanjore Medical school which is attached to the hospital.

During the year under report the superintendent's allowance of Rs. 50 a month, which was drawn by Dr. Lloyd and for a few months also by Dr. Ritchie after he joined this district, had to be withdrawn under G.O., No. 644, dated 23rd March 1885, and the services of the clerk and some of the servants also were dispensed with by the district board at the suggestion of the district surgeon. Thus the total charges came to Rs. 7,119 only against an allotment of Rs. 6,520 for the year as compared with Rs. 17,192 spent during 1884-85. The increased outlay over the grant for 1885-86 was necessitated by the admission of a larger number of in-patients to afford clinical instruction to the students of the Medical school, while the decrease below the charges of 1884-85 was due to a large amount having been laid out on special repairs to the hospital buildings during that year.

39. *His Royal Highness the Prince of Wales' Medical School, Tanjore.*—This is the third year since the opening of the school. It is managed by the district surgeon as superintendent and a staff of teachers, consisting of the assistant surgeon, a civil apothecary, and an hospital assistant of the second grade.

Its strength on the 31st March 1886 was 28 against 19 on the corresponding date of the previous year 1884-85, and is divided into three classes, the highest class containing 8 pupils, while the rest of the pupils were divided equally between the other two classes. Of the 8 students in the highest class, the district surgeon sent up 5, who had acquitted themselves to his satisfaction, to be examined for the grade of hospital assistants, and the remaining 3 have been ordered to continue another year in the highest class at the district surgeon's suggestion. The students of the junior classes, except two who have been dismissed, are favorably reported on. As the district surgeon's report gives full details of all other matters connected with the subject, they are not reiterated here. I may add, however, that one of the Tanjore students, Govindasawmy, carried off the Government gold medal at the examination in Madras.

Annexed is an abstract of the financial position of this institution—

	RS.
Balance at the beginning of the year	5,880
Receipts of 1885-86	4,556
Total ..	10,436
Deduct charges ..	6,354
Closing balance ..	4,082

The budget allotment for its maintenance in 1885-86 was Rs. 6,400, while the board spent Rs. 5,009 on it during the previous year. The opening of the third or lowest class in October 1885 increased the charges of 1885-86 over those of the previous year.

40. *District Surgeon's Establishment.*—This consisted of two clerks, one on Rs. 20 and the other on Rs. 12½ a month as usual. The charge on this account amounted to Rs. 827 out of a budget grant of Rs. 850 and against Rs. 859 spent during 1884-85. The small decrease below the estimate of the year and the previous year's actuals calls for no remark.

Vaccination.—The vaccine staff at work during the year under review consisted of 2 first-class deputy inspectors, 9 first and 24 second class vaccinators, and 4 probationers. The total charges on account of this establishment, including travelling allowance, &c., amounted to Rs. 7,592 against an allotment of Rs. 7,870 and against Rs. 7,500 spent during 1884-85. Animal vaccination was successfully carried on during the year. The total number vaccinated was 47,269—44,432 successfully against 44,417 (vaccinated) and 42,086 (successful) during 1884-85. During the year under review the percentage of successful operations was 94 of the whole number, and the increase in the total number vaccinated is due to the more favorable character of the season. The average cost per successful case was 2 annas 9 pies against 2 annas 7 pies in the Tanjore range and 3 annas in the Negapatam range during 1884-85.

42. *Sanitation.*—The details of the outlay under this head are given in the statement appended below in comparison with the grant for the year and the previous year's actuals:—

	Estimate, 1885-86.	Charges, 1885-86.	Actuals, 1884-85.
	RS.	RS.	RS.
Water-supply	19,404	4,392	5,471
Village sites	1,000	..	..
Scavengering establishment	17,070	15,661	15,271
Sanitary arrangements at fairs, &c. } ..	1,620	{ 843	684
Other sanitary outlay }		{ 1,155	1,560

43. The figures entered under "*Water-supply*" represent the amount spent on the repair of 23 tanks and the salary of the tank-watchmen employed in the several localities by the district board. Besides this, a large number of tanks included in the budget were partly repaired during 1885-86, though the work had not been paid for in that year as bills were not submitted in time. In addition to the tanks, the conservation of which is paid for by the district board, a good many more are protected from contamination by notices issued by the magistrates concerned and by the residents who employ watchmen to look after them. It is said that the people of the district have begun to appreciate the importance of improving the water-supply and to do what they can to conserve it without expense or much official pressure, so that it may be hoped that in time every village will be supplied with at least one source of water not absolutely poisonous, though it must be admitted that very little has yet been accomplished towards that most desirable object.

44. I regret to say that no expenditure was incurred during 1885-86 in the improvement of village sites, as the money was wanted for avenues and was not urgently required otherwise.

45. The scavengering of the small towns and large villages consumed the larger portion of the grant for sanitation as usual. The expenditure was made up of the salary of the scavenger maistries, peons, toties, and the hire of conservancy carts employed during the year. The difference between this and the previous year's charges being Rs. 290 only calls for no special remark, while the decrease below the estimate for 1885-86 is due to the cheap rates at which the services of the scavengering carts were secured and the stoppage of pay of the sweepers, &c., for the days they did not work during the year. These establishments worked under the general supervision of the several sub-magistrates in their stations, while in other places the village officers supervised them.

46. The charges on account of the next two sub-heads under this item (sanitation) amounted to Rs. 1,998 against Rs. 2,244 spent during 1884-85 and against a budget grant of Rs. 1,620. Proper arrangements were made for the convenience of the people who resorted to the festivals by the construction of temporary sheds, the supply of water, and the employment of special medical agency to guard against the out-break of disease. Fortunately for the district the festivals were all free from epidemics. The lighting charges were all ordinary and call for no remark. The decrease in the cholera charges of 1885-86 below the grant of the year and the previous year's actuals is due to the fact that the district has been free from the epidemic since May 1885, up to which date it had been lingering in several taluks though in a mild form. The deaths from cholera subsequent to May 1885 were all sporadic.

47. *Markets.*—As usual, the district board maintained no markets of their own, but in several of the important villages weekly fairs are held. The divisional officers, who were called upon to report whether the opening of any new markets was desirable in the interests of the public, reported that none were necessary.

48. *Choultries.*—During the year under review the number and status of the institutions administered by the district board underwent no change. Their direct management was transferred to the respective Revenue divisional officers under G.O., No. 2289, dated 15th September 1884, from the 1st January 1885, so that this is the first complete year during which they were under their management. They are distributed among the divisional officers as shown in the margin; the most important ones are situated in the Patukóta and Tanjore taluks. Their receipts and charges and other particulars are shown in statements Nos. 6 and 11 of the annual accounts. A statement showing the buildings and other appurtenances attached to them also accompanies in form No. 15.

Tanjore division	17
Sub-division	8
Head Assistant's division	4
Patukóta division	8
Mannárgudi division	3
	40

49. The total charges amounted to Rs. 1,67,929 against Rs. 1,45,250 allotted during 1885-86 and Rs. 1,33,618 spent during the previous year. There is an increase under all items, establishment, feeding and contingent charges; the higher rate of salaries sanctioned to some of the village servants in the Patukóta taluk and paid throughout the year contributed to the increase under the first item. The charges under "feeding" show an increase in consequence of the adjustment of the value of paddy in the monthly accounts at the *current selling* prices instead of at the estimated value of a rupee per kalam, as entered in the budget, and the real increase is very slight. The outlay on contingencies shows a slight increase over the figures of the previous year, but being of a contingent nature calls for no special explanation.

	Rs.
Establishment	30,205
Feeding charges	98,837
Contingencies	38,867

50. The number of travellers fed in all the chuttrums was 1,759,343, so that the average cost of one meal came to about $10\frac{3}{4}$ pies against a little over 7 pies during 1884-85.

The details of the meals served out at the several institutions are appended —

1. To school boys who received cooked food	1,43,055
2. To travellers who received cooked food, including hospital patients	1,340,266
3. To travellers who received raw rice	276,022
	1,759,343

51. *Travellers' Bungalows.*—There were three bungalows under the district board's management as before. Their receipts and charges amounted to Rs. 215 and Rs. 389 against an allotment of Rs. 508 and Rs. 284 the previous year's outlay.

Shiyáli.
Tranquebar.
Tiruvádi.

52. The expenditure under Contributions to Provincial funds includes the sums paid for sanitary inspection, &c.; those to municipalities were for the maintenance of dispensaries and the special charges on account of the Mahámagham festival at Kumbakónam held in February and March 1885.

53. The other items of charges under this grant call for no remarks.

54. *Grant IV, Miscellaneous.*—The charges under this head amounted to Rs. 21,503 against an allotment of Rs. 22,861 for 1885-86 and Rs. 19,334 spent during the previous year. The charges on account of the controlling establishment at the presidency have also been adjusted according to the advice of the Accountant-General. The only two items deserving of notice are *Travelling allowance to non-official members* and *Refunds*, both of which show an increase. As a large number of members claimed batta during 1885-86, the charges under that head increased, while the amount of deposits returned during the year under review increased the expenditure under refunds. The other variations between the year's expenditure and its grant and the outlay of the previous year call for no notice.

55. *Meetings of the District Board.*—The system of fortnightly meetings introduced in January 1885 prevailed during the year under report. The total number of meetings *convened* was 26, but no business could be done at four of them for want of a quorum. The usual statement of the meetings *held* and the attendance of members at each, distinguishing the official from the non-official element, *excluding the President* (who attended 18 of the meetings), is appended. The list of members on the board is also enclosed.

56. *Working of the Board.*—It will be observed that there has been a great improvement in the attendance of non-official members; thanks to the regularity with which a very select few devote themselves to public business as will be seen from the enclosed statement showing the number of meetings attended by each member. Probably the payment of a very liberal travelling allowance has done something towards securing greater punctuality in attendance.

CONCISE REPORT of Local Fund and Chatram dispensaries of Tanjore district for 1885-86.

I. During the official year 1884-85 there were 29 dispensaries in operation in this district, and there were also 29, the same number, in 1885-86. As in the previous year, no dispensary was either opened or closed during the year under review.

II. The following table gives the respective localities of the dispensaries in this district, the number which receive both in and out patients, and the number provided for the latter only, and also gives the grades of the medical subordinates in charge of these:—

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
	R. M. Hospital, Tanjore ..	Yes.	..	Civil Apothecary.
	Vallam dispensary ..	..	Yes.	2nd-class Hospital Assistant.
	Tirukatupully do. ..	..	Do.	3rd-class do. do.
	Tiruvádi do. ..	..	Do.	1st-class do. do.
	Ayyampet do. ..	..	Do.	3rd-class do. do.
	Ammápet do. ..	..	Do.	3rd-class do. do.
	Oratanad do. ..	Yes.	..	2nd-class do. do.
	Pápanásam do. ..	..	Yes.	3rd-class do. do.
	Tiruvadamarudúr do. ..	..	Do.	3rd-class do. do.
	Valangaman do. ..	..	Do.	3rd-class do. do.
	Nídámangalam do. ..	Yes.	..	1st-class do. do.
	Kuttanallur do. ..	..	Yes.	3rd-class do. do.
	Patukóta do. ..	Yes.	..	Civil Apothecary.
	Rajahmadam do. ..	Do.	..	3rd-class Hospital Assistant.
	Madukur do. ..	..	Yes.	3rd-class do. do.
	Velangulam do. ..	Yes.	..	3rd-class do. do.
	Manamailgudi do. ..	Do.	..	3rd-class do. do.

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
Shiyáli ..	Mimisal dispensary ..	Yes.	..	1st-class Hospital Assistant.
	Auvidiarkoil do. ..	..	Yes.	2nd-class do. do.
	Arantángi do. ..	..	Do.	2nd-class do. do.
	Shiyáli do. ..	Yes.	..	1st-class Assistant Apothecary.
	Tranquebar do. ..	Do.	..	3rd-class Hospital Assistant.
	Do. branch do. ..	..	Yes.	Honorary Surgeon.
	Tiruválúr dispensary ..	..	Do.	2nd-class Hospital Assistant.
	Nannilam do. ..	..	Do.	2nd-class do. do.
	Kodavassal do. ..	..	Do.	3rd-class do. do.
	Tiruturaipúndi do. ..	Yes.	..	Civil Apothecary.
	Mutupet do. ..	..	Yes.	3rd-class Hospital Assistant.
	Vedaraniem do. ..	..	Do.	1st-class do. do.

III. *Public Health.*—During the year under review the public health of this district was on the whole satisfactory. In the month of April 1885 cholera, which commenced in November 1884, was prevailing in several taluks, but the epidemic was on the decline; at the end of May it had almost disappeared, and since that time the mortality has been very slight, the deaths reported being of the sporadic type. For years past, the Tanjore delta has suffered much from periodical visitations of this disease, in fact it may be said to be endemic in it. I think, however, that much can be done to mitigate these visitations by improving the water-supply of towns and villages and also the sanitation of the same. I hope that the district board will not relax their efforts, now that it has disappeared, to provide a purer water-supply for all towns, and that they will utilise the budget allotment for sanitary purposes to effect this object.

During the year the rainfall, though less than the previous year, was ample, the crops were abundant, and the price of food-grains was about the average of previous good years.

IV. *Sanitation.*—The general sanitary condition of the large towns and villages of this district is not satisfactory. Some towns as Tiruvádi have establishments for conservancy purposes, and the sanitary condition of these is good. However, the greater majority of villages have none at all, or the establishments provided are inadequate. The inhabitants in too many cases are indifferent to sanitary matters. They expect the board to provide and maintain establishments for all villages. They do nothing themselves in this matter. They might easily, by local subscriptions, maintain establishments for scavengering and sweeping. Formerly, all the sweepings were carted away some distance and buried or utilised as manure, but the Board are now introducing cinerators at a small cost to burn the refuse sweepings.

Tiruvádi and Tranquebar are the only towns which have public latrines which are freely resorted to by the general public. In other towns and villages the people resort to the fields, banks of rivers, or any secluded spot for the purpose of nature.

V. *Water-supply.*—The Cauvery and its numerous branches supply the irrigated parts of this district, and river water is freely used for drinking purposes. It is, however, a bad source of supply, being liable to pollution. In the dry parts or taluks rainfed tanks supply the drinking water for the people. Although district officials do their best to prevent the pollution of these, yet the inhabitants in too many cases foul these by washing their dirty clothes and bathing in them. Wells are a much better source of supply than tanks or rivers, and I think that every endeavour should be made by the board to provide these as a source of drinking water for the inhabitants of this district.

VI. *Midwives.*—The conduct of the midwives during the year was very bad. One resigned and five were dismissed for short work. Of the present staff one half only have attended a satisfactory number of cases. I append a return giving the names of the dispensaries to which midwives are attached, their names, and the number of cases attended by each during the previous two years.

The system under which the present staff of midwives were obtained and educated in the old midwifery school here was a bad one. There was also a paucity of applicants, and as the school had to be kept up, many women of questionable character were induced to enter it with the hope of drawing large salaries; they do very little work, and in many cases their conduct is so bad that respectable people will not call them in to attend on members of their families.

Midwifery School.—The old midwifery school was closed in 1884 owing to the difficulty of obtaining candidates. As already stated the system under which this school was conducted was a bad one. No attempt was made to induce village midwives to enter it. It is well known that

in all large villages there is a midwife who attends on lying-in cases in the village in question. From long experience she knows how to conduct ordinary cases, but from want of education, in difficult or lingering cases, she does more harm than good. If such women were properly taught or trained in a school, skilled obstetric aid would soon be within the reach of the inhabitants of all large villages. I therefore propose that the midwifery school should be re-opened for the education of village midwives only. There is a large staff attached to the Tanjore medical school and their services can be utilised in the midwifery school. The expense would be slight as the midwives would only draw pay during the course of training, and this would cease after their passing out of the school and their return to the villages. Of course, for the working of this scheme, the aid and co-operation of district officials would be required to induce them to come to Tanjore, but I have no doubt that this will be readily given by all officials concerned. I merely give a general outline of my scheme, but if Government and the District Board approve of it, I shall be glad to give full details of it. I feel certain that if it could be worked properly and a sufficient number of village midwives be forthcoming for instruction, a great boon would be conferred by placing within the reach of the people skilful obstetric aid. At present this is not the case. During their course of training the midwives might also be taught principles of nursing and the therapeutic uses of ordinary drugs obtainable in the bazaars.

VII. Vaccination.—I append a return giving the number of cases vaccinated by medical subordinates of the local fund staff during the year. Their work on the whole has been very satisfactory.

Tanjore Medical School.—The third session of His Royal Highness the Prince of Wales' medical school opened on 1st October 1885 with 28 students on the roll, of whom 8 resumed their studies as third year students, 10 for the second, and 10 entered it for the first time. Of the latter number 2 students belong to the Bellary District Board and 1 to the Salem. Both these boards have joined the Tanjore one with the view of sending students here for education. The following table gives the names of the different professors with the subjects taught by each:—

Names of Professors.	Subjects taught.
1. Surgeon-Major J. H. Ritchie, M.D. ..	Surgery and Physiology. (Also Clinical Lectures on Surgery and Medicines).
2. Assistant Surgeon V. V. Patanker. ..	Anatomy and Medicine.
3. Civil Apothecary J. W. Wright	Midwifery and Hygiene.
4. Hospital Assistant Ramasawmy Naidu ..	Materia Medica and Medical Jurisprudence.

Senior Class Third Year Students.—Eight students are now completing their course of education. Of this number, I intend sending 5 to appear for the usual examination for promotion to the grade of hospital assistant in June next. There are at present only 4 vacancies in this district, and this number will be sufficient, I think, for the requirements of this district for one year. The remaining 3 will be remanded for another year's training. On the whole the conduct of this class has been satisfactory.

Junior Classes First and Second Year Students.—There are 20 students attending lectures in the junior department. With the exception of 2, whom I intend to recommend for dismissal for neglect of their studies, their conduct has been favorably reported on by the different professors of the school.

Clinical Lectures.—The second and third year students receive clinical instructions weekly in the wards of the Rajah Mirasidar hospital, which is the largest mofussil hospital in the presidency and is admirably suited for the purpose, containing 124 beds. The students therefore have unusual opportunities of studying diseases at the bed-side and of acquiring a practical knowledge of their profession.

Tanjore,
1st *May* 1886.

(Signed) J. H. RITCHIE, Surgeon-Major,
District Surgeon.

Order—dated 29th October 1886, No. 1435 L.F., Financial.

The receipts and charges of the District Board of Tanjore 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	3,98,743	1,81,010	2,74,411
1. Rates and Taxes—			
Cess on Land	3,28,402	3,48,000	3,71,770
Tolls	24,136	25,020	25,929
2. Education—			
School Fees	2,839	3,550	4,122
Other Items	347	1,000	626
3. Medical—			
Other Items	2,662	2,200	2,309
4. Interest—			
On Government Securities ..	29,869	24,540	30,436
On Arrears of Revenue ..	640	..	697
5. Miscellaneous—			
Contributions	2,285	7,000	..
Choultry Rents	1,54,659	1,58,160	1,70,330
Other Items	25,274	21,250	29,151
6. Public Works	2,576	500	2,040
7. Contribution from Provincial Funds—			
Education	1,150	3,120	2,474
Choultries	..	12,500	12,184
Hospitals and Dispensaries ..	2,640	2,640	2,640
8. Contribution from Special Funds—			
Pound Fund	..	800	3,664
Canal and Ferry Fund ..	8,000	8,000	8,000
9. Miscellaneous Debt Accounts ..	827	..	..
Grand Total ..	9,85,049	7,99,290	9,40,783

CHARGES.

GRANT I.			
New Works—			
Communications	1,39,350	1,02,938	70,512
Buildings	6,134	9,891	8,055
Miscellaneous Public Improvements	2,179	6,187	2,047
Repairs—			
Communications	1,86,148	1,82,386	1,73,158
Buildings	17,089	31,060	16,975
Miscellaneous Public Improvements	19,709	31,030	18,153
Engineering Establishment ..	48,249	43,006	34,299
Tools and Plant	1,793	3,250	1,075
Contributions	514	1,26,092	3,346
Miscellaneous	..	..	58
GRANT II.			
Inspection	3,198	3,880	3,353
Training Schools	5,060	4,860	2,966
Local Fund Schools	18,596	22,902	20,909
Results Grants	11,577	16,000	9,912
Contributions	2,581	..	..
Miscellaneous	481	1,150	560
GRANT III.			
Hospitals and Dispensaries ..	49,556	54,630	42,416
Vaccination	7,500	7,870	7,592
Sanitation	22,987	39,094	22,051
Choultries	1,33,618	1,45,300	1,67,929
Travellers' Bungalows	284	508	389
Contributions	14,499	10,790	15,986
Miscellaneous	22	..	20

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
GRANT IV.			
Establishment, including Contingencies, Refunds, &c. ..	19,334	22,861	21,503
Miscellaneous Debt Accounts ..	180	..	..
Total Expenditure ..	7,10,638	8,65,685	6,43,264
Balance ..	2,74,411	—66,395	2,97,519
Grand Total ..	9,85,049	7,99,290	9,40,783

2. From statement VI it would seem that the sum of Rs. 1,82,514, given under Choultry rents in statement I-A, includes Government contributions amounting to Rs. 12,184, which should be exhibited under Contributions from Provincial funds. To this head should also be transferred the Provincial grant of Rs. 2,640 for the Raja Mirassidar Hospital shown under Medical endowments. In statement I-B a sum of Rs. 25 is shown separately as the cost of avenue establishment under Grant I, instead of being included with other avenue charges under Miscellaneous Public Improvements. A similar error was noticed in the accounts of 1884-85—*vide* paragraph 5 of G.O., dated 21st September 1885, No. 774 L.F., and paragraph 3 of the President's letter recorded in G.O., dated 7th June 1886, No. 628 L.F. The cost of medicines and surgical apparatus, amounting to Rs. 4,509, is exhibited under Hospitals and Dispensaries instead of under Contribution to Provincial funds, as required by G.O., dated 12th December 1885, No. 1208 L.F. The appropriation of Rs. 1,000 from the General fund on account of the conjee-house at Tanjore is again shown as a separate charge, notwithstanding clause (5) of official memorandum, dated 28th September 1885, No. 384. The necessary corrections have now been made in the foregoing abstract.

3. The transactions of the Patukóta middle school, which is partly supported by a contribution of Rs. 1,200 from the funds of the Nadiyam Muttam at that place, should have been shown in statement VI, and it should be explained why no receipts were realized during the year in favor of the Nadiyam Muttam chattram. It is observed that the transactions of the Raja Mirassidar Hospital * and the choultries noted below closed with *minus* balances :—

* Rs. 13,076.

Raja's Chattrams.

	RS.
Rajakumaraboye	612
Saydampalpuram	521
Dropathampalpuram	489

Government Chattrams.

Alangudi	213
Kunnugudi	879
Papanasam	10
Perambur	29
Paralam	288
Thathan Chavady	108
Tiruvalur Hanumar	106

Private Chattrams.

Anaikára Chattram	191
Nadiyam Muttam Chattram at Patukóta	2,623

The President is requested to report how these deficits were made good.

4. The following discrepancies should be explained :—

(*a*) Miscellaneous receipts under Education are given as Rs. 161 in statement I-A and as Rs. 146 in statement IX.

(*b*) In statement I-A, Miscellaneous receipts, under "Medical" are given as Rs. 505, whereas according to statement VI they amounted to Rs. 828.

(*c*) In statement I-A the receipts from choultry rents are given as Rs. 1,82,514, whereas, according to statement VI, they amounted, including Government contributions, to Rs. 1,81,999 as shown below :—

	RS.
Government contributions	12,184
Rents and produce of land	1,58,195
Miscellaneous receipts	11,620
Total ..	1,81,999

(*d*) The result grants paid to private schools are given as Rs. 9,912 in statement I-B and as Rs. 11,497 in statement X.

(*e*) In statement I-B and in the margin of paragraph 49 of the report the contingent charges of choultries are given as Rs. 38,867, whereas according to statement XI they amounted to Rs. 47,876.

5. Statements VIII and XV, which ought to have accompanied the report, should now be submitted without further delay.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Exd. T. O'Connor.

898

Govt. of {1886} Madras.

FINANCIAL.

8. S.C

P.W. 8709/86

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Recd. 16 NOV 86 *Encl.*

SECRETARY TO GOVERNMENT P.W. DEPARTMENT MADRAS

G.O., 29th Oct. 1886, No. 1435 L.F.

OCTOBER.

Local Fund Report.

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

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. B. PENNINGTON, Esq., President, District Board, Tanjore, to the Chief Secretary to Government, dated Vallam, 11th August 1886, No. 130.

I have the honor to submit my report on the administration of the Local funds of this district for the official year 1885-86. The several accompanying statements have been drawn up in the new forms prescribed in G.O., No. 741, dated 18th September 1885, as directed by Government in their Order, No. 452, dated 22nd April 1886, and audited in the treasury office, the Deputy Collector being at the head of the audit department under G.O., No. 514, dated 10th March 1885, communicated in Revenue Board's Proceedings, No. 728, dated 21st March 1885.

2. The report was laid before the district board and passed by them at their meeting held on the 17th July 1886 (*vide* copy of resolution enclosed).

3. Annexed are the usual statements showing the incidence of taxation and the financial position of local funds during the year 1885-86 in this district—

STATEMENT A.

District.	Circle.	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 of the total Local Fund receipts.
						1884-85.	1885-86.	1884-85.	1885-86.	
		ACS.		RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tanjore.	..	3,654	2,130,383	3,97,699	6,66,372	0 2 8	0 2 11	0 2 5	0 2 9	0 5 0

STATEMENT B.

District.	Circle.	Accumulated surplus at the beginning of the year.	Actual receipts.	Total assets.	Actual expenditure.	Accumulated surplus at the end of the year.	Adjustment entries.	Amount available for purposes of allotment.	Remarks.
		RS.	RS.	RS.	RS.	RS.			
Tanjore ..	..	2,74 411	6,66,372	9,40,783	6,44,264	2,95,500 *	..	** 4,177 (General District fund) and Rs. 82,714, chuttrum, &c., endowments.	** The rest of the amount appertains to the Railway Guarantee fund, Rs. 2,16,963.

* Excluding debt head transactions.

4. The increase in the incidence of taxation during the year under report as compared with 1884-85 is due to the increased collections under land-cess and tolls explained further on.

5. The total charges of the year amounted to Rs. 6,36,834 against a budget grant of Rs. 8,35,580 and against Rs. 7,06,231 spent during the previous year, leaving at the close of the year an unspent balance of Rs. 2,95,500 as shown in the margin. From the above it will be seen that the year ended in a deficit under the district fund (general branch). This was due to unforeseen and heavy outlay on *Public Works*, especially on roads.

	Rs.
Railway Guarantee fund	2,16,963
Endowment fund	82,714
District fund (general branch) ..	—4,177

6. The distinctions between the minor funds hitherto maintained in the accounts having been ordered to be discontinued, all transactions have been shown in a lump.

7. The receipts of the year amounted to Rs. 6,66,372 against an estimate of Rs. 6,18,280 and Rs. 5,85,480 actually brought to account during 1884-85. The net increase of Rs. 48,092 over the estimate of 1885-86 has arisen from a gross increase of Rs. 57,472 in twenty-one items of revenue counterbalanced by a decrease of Rs. 9,380 under seven others as detailed in statement I-A.

8. Though all the items of receipts which call for remark have been explained in detail in the column of remarks of statement I-A, the most important of them are enumerated hereunder, and the variations in them are explained opposite to each—

(*a*) *Cess on Land including Railway Guarantee Fund.*—This is due to the more favorable character of the season compared with 1884-85, in consequence of which collections were made more easily, and also to the collections of the arrears of 1884-85, which was an unprecedentedly disastrous year.

	Rs.
Increase over estimate	23,770
Do. over actuals of 1884-85 ..	43,369

(*b*) *Tolls.*—The whole amount due by all the municipalities was paid up within the year, except Rs. 550 in the case of Negapatam, which was not paid although the chairman was addressed several times on the subject. He has again been requested to expedite the payment.

	Rs.
Excess over estimate	909
Do. over last year's actuals	1,873

(*c*) *Interest on Government Securities.*—Due to the interest for the previous half-year having been drawn during 1885-86.

	Rs.
Increase over estimate	5,896
Do. over last year's actuals ..	567

(*d*) *Choultry Rents.*—Due to the more punctual adjustment during 1885-86 of the value of paddy used for feeding purposes at the current selling prices.

	Rs.
Increase over estimate	11,854
Do. over actuals of 1884-85 ..	27,855

(*e*) *Fishery Rents.* — Attributable perhaps to the greater protection afforded to Government renters by judicial tribunals against trespassers.

	Rs.
Increase over estimate	4,746
Do. over actuals of 1884-85 ..	2,203

(*f*) *Contributions from Special Funds —Pound Funds.*—Has arisen from the adjustment during 1885-86 of the collections of 1884-85, which had been reserved for the construction and repair of pounds.

	Rs.
Increase over estimate	2,864
Do. over last year's actuals ..	3,664

(*g*) *Contributions from Private Individuals—Miscellaneous* (5-*A*).—Only Rs. 1,420 was realised from this source, as the mirasidars had not recovered from the disasters of 1884-85, and because several works already contributed for were not carried out by the district board.

	Rs.
Decrease below budget	5,580
Do. last year	3,295

EXPENDITURE.

9. *Grant I, Public Works—New Works.*—The total outlay under this head, Rs. 80,614, is made up of the expenditure on Roads, Civil Buildings, and Miscellaneous

Public Improvements debitable to the District and Endowment funds. The construction of new roads in progress cost Rs. 70,512 (including those in charge of the Department of Public Works) out of a total allotment of Rs. 1,02,938 and against Rs. 1,39,350 spent during 1884-85. This was 68 per cent. of the allotments as in the previous year. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted respectively to Rs. 8,055 and Rs. 2,047 out of Rs. 9,891 and Rs. 6,187 allotted for the purpose, and against Rs. 6,134 and Rs. 2,179 spent during 1884-85.

10. The expenditure of 1885-86 showed no better results as compared with the previous year, and the low percentage was due to the temporary suspension of works about the middle of the year on account of the orders of Government restricting expenditure and to the abandonment of some of the budgeted works by the district board.

11. *Repairs.*—The maintenance of roads in charge of the Local Fund engineering department cost Rs. 1,62,986 out of an allotment of Rs. 1,63,450, while during 1884-85 the district board laid out Rs. 1,86,148. The Department of Public Works roads were kept up at a cost of Rs. 10,172 during 1885-86, though the budget provided Rs. 18,940 for the purpose, and Rs. 10,797 were spent during 1884-85.

About 95 per cent. of the total allotments for repairs were spent during the year which, though favorable in comparison with 1884-85, was by no means a good year for the roads. The heavy rain and consequent floods reduced almost all the important roads in the late eastern range into such a state of disrepair that it cost more than Rs. 10,000 to restore them, and a list of roads on which special repairs had to be carried out on this account is submitted for the information of Government.

12. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted to Rs. 35,103 out of Rs. 62,090 allotted during 1885-86, and against Rs. 36,798, the previous year's charges. It came to a little over 56 per cent. of the allotments. The works consist of annual repairs to chuttrum buildings, cultivation works, and the maintenance of avenues, including the pay of the superintendents. The short expenditure under these items is due to the difficulty found in procuring labor and contractors to carry out works in the Patukóta taluk, where the majority of the chuttrums are situated, and to the fact that the improvements to cultivation works could not be completed during the latter part of the year, in consequence of which several of them have had to be provided for in this year's incomplete list.

13. A detailed statement of the works in progress during 1885-86 is submitted herewith in form No. 3 appended to the draft local fund rules, and the statement showing the mileage and cost of roads prepared in form No. 4-A and the avenue statement (1V-B) prescribed in G.O., No. 154 L.F., dated 5th February 1886, are also enclosed.

14. Taking into consideration the serious damage done to roads all over the district owing to the unprecedented rain and floods of 1884-85 and the heavy rainfall during November and December of the year under review, the general state of the communications may be said to have been satisfactory throughout the year, except in the Patukóta, Mannárgudi and Tiruturaipúndi taluks, where the damage was excessive and the maintenance of the roads extremely difficult.

15. The engineering establishment cost local funds Rs. 37,043 including travelling allowances during 1885-86, against an allotment of Rs. 43,006 and Rs. 41,015 spent during 1884-85. The saving under Establishment charges arose chiefly from the abolition of the second supervisor (eastern division) and his office during 1885-86. The charges of 1885-86 came to 13·86 per cent. on outlay by that department against 12½ per cent. during the previous year. The difference being very slight calls for no remarks.

16. In this connection it is also to be noted that a sum of Rs. 2,863, contributed to the Public Works department on account of supervision charges, &c., during 1884-85 and a portion of 1885-86, was refunded to local funds during the year under review under G.O., Mis. No. 995 L.F., dated 9th November 1885, which relieves the district board from the payment of supervision charges.

17. The other items of charges under this grant were all ordinary and require no comment.

18. *Grant II, Education—Inspection.*—During the year under review the district continued to be in charge of four Deputy Inspectors of Schools as during 1884-85.

Mr. Kistnasawmy Aiyar in charge of the Tanjore north range was absent from work for 112 days (70 days on other duty as Acting Inspector in the Sixth division and for the rest of the time on privilege leave on account of ill-health), when Kuppusawmy Aiyar from the second division inspector's office and K. Duraisawmy Aiyar of the Madura Normal school filled his place temporarily.

Rungasawmy Aiyangar, in charge of the Tanjore southern range, took privilege leave from the 19th February to the 31st March last, and T. A. Ramachandra Aiyar was in charge.

Again the Deputy Inspector of Schools, Máyavaram range, Mr. P. Ramachandra Rao, availed himself of forty days' privilege leave during the year, when T. A. Ramachandra Aiyar acted for him, but in May last Mr. P. Ramachandra Row died.

The officer in charge of the Negapatam range also took forty days' privilege leave in June and July last, when the Deputy Inspector of Schools, Patukóta, was placed in charge.

During the year under review the district board were relieved from the payment of contribution towards the pay of the deputy inspectors under orders of Government, so no expenditure was incurred on that account during the year.

19. *Inspection Subordinate Agency.*—There was no change either in the pay or number of the inspecting schoolmasters, except in the case of those in charge of the Tanjore and Kumbakónam taluks, where the number was reduced from 4 to 2 in consequence of the suggestion of the Inspector of Schools to substitute one inspecting schoolmaster on Rs. 30 for the two on Rs. 15 employed experimentally under G.O., Mis. No. 842, dated 26th April 1883, so that the number of inspecting schoolmasters at the end of 1885-86 was 7 as noted in the margin, instead of 9 as at the beginning of 1885-86. The work of these subordinates is not easy of comparison either individually or for the sub-range, as they did not work with ranges *equal in extent or similarly circumstanced.*

Negapatam	1
Patukóta	2
Máyavaram	2
Tanjore	2
	7

For the greater part of the year four subordinates were in charge of the Tanjore range; of these the Vallam inspecting schoolmaster worked 311 days and assisted in the Durbar examination of schools in the Tanjore municipality. He is reported to have done his work with energy, interest and success. The inspecting schoolmaster, Pápanásam range, also did his work well enough. But the subordinates in charge of the Ammápet and Tiruvadamarudúr ranges were not favorably reported on.

Towards the end of the year, these four officers were replaced by Saminada Mudaly and Strinivasa Row, when the re-arrangement of the ranges of the inspecting schoolmasters in Tanjore and Kumbakónam, above alluded to, came into force. The former was in charge of the Tanjore taluk, while the latter was employed in Kumbakónam. Though new to the work, the former is described as intelligent, painstaking, and promising, while the latter, though also intelligent, is said to have manifested a lack of energy and system.

Mannárgudi Deputy Inspector's Range consisting of the Mannárgudi and Patukóta taluks. K. Duraisawmy Aiyar was in charge of the Mannárgudi taluk till the 4th May 1885, when he was transferred to Madura, and the inspecting schoolmaster, Patukóta, looked after this range also temporarily. In July 1885, Muthukistna Aiyar joined the Mannárgudi range as permanent inspecting schoolmaster, and on Muthukistna Aiyar's retransfer to Patukóta in January 1886, A. K. Sambamurti Aiyar succeeded him in the Mannárgudi taluk. As, however, Muthukistna Aiyar secured a footing in the Consular Agent's office at Pondicherry, he did not join the Patukóta taluk, and his place was not filled up till the end of March.

Máyavaram Range.—In this range two inspecting schoolmasters were, as usual, employed, one in charge of Máyavaram and Shiyáli taluks, and the other in charge of the Nannilam taluk. The Máyavaram inspecting schoolmaster was on privilege leave for one month, when the range was looked after by the Nannilam officer. The latter officer was transferred to Mannárgudi at the beginning of 1886, when his place was vacant for 26 days.

Negapatam Range.—One inspecting schoolmaster worked in the Negapatam and Tiruturaipúndi taluks forming this range. He, too, was on leave for a month during the year under review.

20. Enclosed are two abstract statements showing the work turned out by these subordinates during the year.

21. The total expenditure under this head was Rs. 3,353 against a budget grant of Rs. 3,880 and Rs. 3,198 spent during 1884-85. The decrease of the actual below the estimated outlay for the year arose from temporary vacancies in the appointments.

22. *Training Schools.*—During 1884-85, two Normal schools, one at the district head-quarters and the other at Tiruválúr, were in working order. The district board had to close the latter institution much against their will for want of funds at the end of 1884-85, so that only the school at the district head-quarters continued during 1885-86. It had 29 students on its rolls in March 1886, against 30 on the corresponding date of the previous year. Of the 29 students, 22 passed the Special Upper Primary examination, against 26 during 1884-85, 21 in the first and 1 in the second class. The practising branch contained 84 students, of whom 45 attended on an average; of these 14 passed the Upper and 11 the Lower Primary examinations.

There were frequent changes in the teaching staff. The head master's work changed hands nine times, T. A. Ramachandra Aiyar and P. S. Venkatapathi Aiyar, however, having held charge for about 5½ and 3 months respectively. In spite of this disadvantage the school is reported to have acquitted itself very creditably at the Special Upper Primary examination of December 1885 and the teaching power test held in April 1886, nor was physical education neglected. The students are reported to have performed some feats to the satisfaction of the Inspector of Schools who witnessed them in person. The district board spent Rs. 2,966 on this school against an allotment of Rs. 4,860 for two schools and against Rs. 5,060 spent on the two schools during 1884-85.

23. *Local Fund Schools, &c., Colleges.*—One institution of this class was, as usual, under the district board's management, that is to say, the *Oriental Sanskrit College* at Tiruvádi attached to the Kaliyanamahal chuttrum at that place.

There were 66 pupils on the rolls in March 1886 against 61 in March 1885. Though the students underwent no *public* examination, still 26 are reported to have passed the annual examination held in 1886 against 32 in the previous year, and the results of the examination are reported to have been satisfactory on the whole. The head pandit of the Kumbakónam College examined this institution as usual. The acting deputy inspector had occasion to examine the school a second time with the aid of another pandit in order to ascertain the truth of certain complaints regarding undue favor alleged to have been shown by the head pandit of the Kumbakónam College in examining the school, and it was found that the complaint was not founded on fact. The charges on this school during 1885-86 amounted to Rs. 888 against Rs. 978 allotted in the budget, and against Rs. 825 the outlay of the previous year.

24. *Secondary Schools.*—The schools of this class administered by the board are the High school at Tiruválúr, the Middle school at Patukóta, transferred to the district board from October 1884 under G.O., No. 1869, dated 13th August 1884, and the Chuttrum school at Oratanad in the Tanjore taluk. The details of their working are noticed hereunder.

25. *Tiruválúr High School.*—This institution was transferred to the district board in the latter part of 1884-85. During the year under review arrangements were made to raise its standard by opening a sixth (Matriculation) class in January last.

At the beginning of the year the school had a strength of 130. There were 93 admissions against 73 withdrawals, so that the year closed with 150 students on the rolls and had an average attendance of 126 pupils. The opening of the sixth class has resulted in strengthening the lower classes owing to the facility it affords for boys to complete their High school education at Tiruválúr.

The receipts amounted to Rs. 2,677 during 1885-86. The charges came to Rs. 2,866 against a grant of Rs. 3,044 and against Rs. 2,314 spent during 1884-85. The increased expenditure (above the actuals of 1884-85) was due to the employment of a head master on Rs. 90 from January 1886 and to the purchase of physical science apparatus at a cost of about Rs. 300.

Sixteen pupils appeared for the Fifth-class Comparative examination, of whom only 6 were successful. This poor result, the head master says, might in part be attributed to the severity and tediousness of the examination. In the Middle School examination, however, 19 passed out of 23 presented. The results of the examination of the other classes by the acting head master were also creditable, as they showed an increase in the percentage of passes over those of the last year.

26. *Middle school, Patukóta.*—An additional class, the lower fourth, was opened in this school in January last. Till the end of last year, the highest class was the third. The strength of the school was 48 in March 1886 against 58 in 1885. Sixteen pupils were presented for examination against 20 during 1884-85; of these 12 proved successful in the Upper Primary examination, and 10 out of 11 passed in the Lower Primary examination against 14 in 1884-85. The decline in the strength was due partly to want of co-operation, &c., on the part of the old set of teachers, but as the establishment has been strengthened and new hands put in, better results may be expected during 1886-87. The school-fee collections amounted to Rs. 354-3-0 and the charges to Rs. 952.

27. *Oratanád.*—The strength of this school, which is attached to the Muktámbálpuram chuttrum in Oratanád village, rose from 69 at the beginning of the year to 98 in March 1886 owing to the admission of an increased number of boarding scholars and the abolition of school fees even in the case of day scholars. The school did not present pupils for the Lower Fourth Comparative examination, as none was held in the division. At the deputy inspector's examination, however, the students are reported to have acquitted themselves fairly in spite of several changes in the teaching staff. The district board spent Rs. 1,016 on this school.

28. The only other Chuttrum school for boys is one of the primary grade at Rájámadam, maintained from the funds of the Móhanambálpuram chuttrum in the Patukóta taluk. It taught up to the second class according to the course prescribed in the standing orders of the Educational Department and had 86 students on its rolls, of whom 79 attended on an average. The total receipts, including sale of books (Rs. 81), amounted to Rs. 112, while the maintenance of the school cost Rs. 589 against Rs. 550 provided in the budget and against Rs. 458 spent during 1884-85. All the teachers employed are passed men and the school made fair progress during the year under review.

29. *Girls' School at Nidámangalam* attached to Yenumámbálpuram chuttrum in the same village. Two mistresses were employed in it. The number of students, including 38 boarders, was 112 with an average attendance of 60 pupils. Seven students were on receipt of stipends. The school did not make satisfactory progress owing to mismanagement on the part of the present head mistress and want of harmony among the teachers. Arrangements have been made to replace the present head mistress. The total charges came to Rs. 499 against an estimate of Rs. 486 and Rs. 511 spent during 1884-85.

30. *Local Fund Schools.*—The schools under the management of the district board were 96 in number, 16 being on the salary and the rest on the combined system. Those of the former description were maintained entirely from local funds, the school fees being taken by the board, while in those of the latter class the teachers were paid low fixed salaries and 50 per cent. grants *plus* the school-fee collections.

31. Though there was no provision for the salary system schools in the budget yet the board were obliged to keep them up as the educational authorities first objected to their transfer to private agency on the combined system, and when they subsequently withdrew their objection, it was too late to take advantage of the concession. Rs. 1,113 were realised in the shape of school fees, while the charges amounted to Rs. 6,053. The strength, average attendance, and other particulars about these schools

are given in statement No. 9. The total number on their rolls was 934 with an average attendance of 744 pupils.

The schools in the Negapatam range produced fair results, except two or three, where, owing to inefficiency and other defects in the teachers, the progress made was not satisfactory. The results in the Máyavaram range were rather indifferent, and as these schools have been reported to impart no instruction commensurate in value with the cost of their maintenance, they have been transferred to the combined system from 1886-87.

32. The combined system schools under the management of the board were distributed among the several ranges as shown below:—

Tanjore	43
Mannárgudi	14
Máyavaram	12
Negapatam	11
	80

A larger number of schools, than had been budgeted for, had to be maintained in the Tanjore range, as the Deputy Inspector of Schools represented that they were absolutely necessary and that the total educational charges for his division would not exceed the allotment. These 87 schools had on their rolls 3,280 students, of whom 2,628 attended on an average and the total charges came to Rs. 8,044.

The teachers employed in the Tanjore range being mostly trained men, the instruction imparted was systematic. The schools in the Negapatam and Patukóta ranges also produced fair results, but in the Máyavaram range, the results were not on the whole satisfactory, the reason being that the majority of the teachers having been once on receipt of higher pay worked with a feeling of discontent.

33. *Results System Schools.*—The number of schools registered, examined, and not examined is given below; 10,708 boys and girls attended them against 7,062 during 1884-85:—

Names of Ranges.	Registered.	Examined.	Not examined.
Tanjore, north range	229	201	28
Patukóta	198	120	78
Máyavaram	179	139	40
Negapatam	81	64	17
Total ..	687	524	163

34. In addition to the above there were, during the year under review, 434 unaided indigenous schools with 7,803 pupils on their rolls, so that it will be seen that during 1885-86 primary education was in a more satisfactory condition than during the preceding year.

35. *Purchase of Books and Commission on their Sale.*—The schools in the Tanjore and Patukóta ranges obtained their supply of books from the Local Fund depôt at Tanjore, in charge of the head master of the Normal school, but in the Negapatam and Máyavaram ranges the students were left to make their own arrangements. Hence the charges under both these heads showed a considerable decrease.

36. The total charges under this grant amounted to Rs. 37,700 during the year under review against an allotment of Rs. 48,792 and against Rs. 41,498 the charges of 1884-85.

37. *Grant III, Sanitation, &c., Hospitals and Dispensaries.*—During the year under review the number of hospitals and dispensaries (29) remained the same. Of these 3 have endowments secured in the shape of Government promissory notes, but, as the income derived from them was not sufficient to maintain them, their funds had to be supplemented, as usual, from the general revenues of the district fund. The Rajah Mirasidar hospital was, as usual, maintained by contributions from the Tanjore municipality, from Provincial revenue, and from the funds of the Muktambalpuram chuttrum. Of the remaining institutions 7 attached to the Rajah's chuttrums and located in the same villages as the chuttrums themselves were maintained from

the income of the chuttrums concerned; 9 more, maintained from the chuttrum funds, are located in important villages near the chuttrums, so that the number of institutions dependent *entirely* upon the so-called general funds of the district was only 9.

Eleven of these dispensaries accommodate in as well as out patients, the more important cases or those requiring major operations being sent to the Rajah Mirasidar hospital, Tanjore, from the adjoining minor institutions.

The details of their working are given in the report of the district surgeon, a copy of which is submitted for information. It will be seen from the return of patients forwarded therewith that these institutions have done good service and are increasingly popular, there having been an increase in the number of patients as noted below:—

	In-patients.	Out-patients.
1884-85	2,598	173,057
1885-86	2,934	178,950

The maintenance of all these institutions, the Rajah Mirasidar hospital excepted, cost Rs. 28,068 against Rs. 35,480 allotted for the purpose and Rs. 29,999 spent during 1884-85. Thus the average cost of treating a patient during 1885-86 was 2 annas 5 pies.

38. *Rajah Mirasidar Hospital at Tanjore.*—This is the largest hospital in the presidency outside of Madras and is under the immediate charge of the district surgeon, aided by a considerable staff of subordinates, consisting of an assistant surgeon, a civil apothecary, two hospital assistants, and the students of the Tanjore Medical school which is attached to the hospital.

During the year under report the superintendent's allowance of Rs. 50 a month, which was drawn by Dr. Lloyd and for a few months also by Dr. Ritchie after he joined this district, had to be withdrawn under G.O., No. 644, dated 23rd March 1885, and the services of the clerk and some of the servants also were dispensed with by the district board at the suggestion of the district surgeon. Thus the total charges came to Rs. 7,119 only against an allotment of Rs. 6,520 for the year as compared with Rs. 17,192 spent during 1884-85. The increased outlay over the grant for 1885-86 was necessitated by the admission of a larger number of in-patients to afford clinical instruction to the students of the Medical school, while the decrease below the charges of 1884-85 was due to a large amount having been laid out on special repairs to the hospital buildings during that year.

39. *His Royal Highness the Prince of Wales' Medical School, Tanjore.*—This is the third year since the opening of the school. It is managed by the district surgeon as superintendent and a staff of teachers, consisting of the assistant surgeon, a civil apothecary, and an hospital assistant of the second grade.

Its strength on the 31st March 1886 was 28 against 19 on the corresponding date of the previous year 1884-85, and is divided into three classes, the highest class containing 8 pupils, while the rest of the pupils were divided equally between the other two classes. Of the 8 students in the highest class, the district surgeon sent up 5, who had acquitted themselves to his satisfaction, to be examined for the grade of hospital assistants, and the remaining 3 have been ordered to continue another year in the highest class at the district surgeon's suggestion. The students of the junior classes, except two who have been dismissed, are favorably reported on. As the district surgeon's report gives full details of all other matters connected with the subject, they are not reiterated here. I may add, however, that one of the Tanjore students, Govindasawmy, carried off the Government gold medal at the examination in Madras.

Annexed is an abstract of the financial position of this institution —

	Rs.
Balance at the beginning of the year	5,880
Receipts of 1885-86	4,556
Total ..	10,436
Deduct charges ..	6,354
Closing balance ..	4,082

The budget allotment for its maintenance in 1885-86 was Rs. 6,400, while the board spent Rs. 5,009 on it during the previous year. The opening of the third or lowest class in October 1885 increased the charges of 1885-86 over those of the previous year.

40. *District Surgeon's Establishment.*—This consisted of two clerks, one on Rs. 20 and the other on Rs. 12½ a month as usual. The charge on this account amounted to Rs. 827 out of a budget grant of Rs. 850 and against Rs. 859 spent during 1884-85. The small decrease below the estimate of the year and the previous year's actuals calls for no remark.

Vaccination.—The vaccine staff at work during the year under review consisted of 2 first-class deputy inspectors, 9 first and 24 second class vaccinators, and 4 probationers. The total charges on account of this establishment, including travelling allowance, &c., amounted to Rs. 7,592 against an allotment of Rs. 7,870 and against Rs. 7,500 spent during 1884-85. Animal vaccination was successfully carried on during the year. The total number vaccinated was 47,269—44,432 successfully against 44,417 (vaccinated) and 42,086 (successful) during 1884-85. During the year under review the percentage of successful operations was 94 of the whole number, and the increase in the total number vaccinated is due to the more favorable character of the season. The average cost per successful case was 2 annas 9 pies against 2 annas 7 pies in the Tanjore range and 3 annas in the Negapatam range during 1884-85.

42. *Sanitation.*—The details of the outlay under this head are given in the statement appended below in comparison with the grant for the year and the previous year's actuals:—

	Estimate, 1885-86.	Charges, 1885-86.	Actuals, 1884-85.
	Rs.	Rs.	Rs.
Water-supply	19,404	4,392	5,471
Village sites	1,000	..	..
Scavengering establishment	17,070	15,661	15,271
Sanitary arrangements at fairs, &c.	1,620	843	684
Other sanitary outlay		1,155	1,560

43. The figures entered under "*Water-supply*" represent the amount spent on the repair of 23 tanks and the salary of the tank-watchmen employed in the several localities by the district board. Besides this, a large number of tanks included in the budget were partly repaired during 1885-86, though the work had not been paid for in that year as bills were not submitted in time. In addition to the tanks, the conservation of which is paid for by the district board, a good many more are protected from contamination by notices issued by the magistrates concerned and by the residents who employ watchmen to look after them. It is said that the people of the district have begun to appreciate the importance of improving the water-supply and to do what they can to conserve it without expense or much official pressure, so that it may be hoped that in time every village will be supplied with at least one source of water not absolutely poisonous, though it must be admitted that very little has yet been accomplished towards that most desirable object.

44. I regret to say that no expenditure was incurred during 1885-86 in the improvement of village sites, as the money was wanted for avenues and was not urgently required otherwise.

45. The scavengering of the small towns and large villages consumed the larger portion of the grant for sanitation as usual. The expenditure was made up of the salary of the scavenger maistries, peons, toties, and the hire of conservancy carts employed during the year. The difference between this and the previous year's charges being Rs. 290 only calls for no special remark, while the decrease below the estimate for 1885-86 is due to the cheap rates at which the services of the scavengering carts were secured and the stoppage of pay of the sweepers, &c., for the days they did not work during the year. These establishments worked under the general supervision of the several sub-magistrates in their stations, while in other places the village officers supervised them.

46. The charges on account of the next two sub-heads under this item (sanitation) amounted to Rs. 1,998 against Rs. 2,244 spent during 1884-85 and against a budget grant of Rs. 1,620. Proper arrangements were made for the convenience of the people who resorted to the festivals by the construction of temporary sheds, the supply of water, and the employment of special medical agency to guard against the out-break of disease. Fortunately for the district the festivals were all free from epidemics. The lighting charges were all ordinary and call for no remark. The decrease in the cholera charges of 1885-86 below the grant of the year and the previous year's actuals is due to the fact that the district has been free from the epidemic since May 1885, up to which date it had been lingering in several taluks though in a mild form. The deaths from cholera subsequent to May 1885 were all sporadic.

47. *Markets.*—As usual, the district board maintained no markets of their own, but in several of the important villages weekly fairs are held. The divisional officers, who were called upon to report whether the opening of any new markets was desirable in the interests of the public, reported that none were necessary.

48. *Choultries.*—During the year under review the number and status of the institutions administered by the district board underwent no change. Their direct management was transferred to the respective Revenue divisional officers under G.O., No. 2289, dated 15th September 1884, from the 1st January 1885, so that this is the first complete year during which they were under their management. They are distributed among the divisional officers as shown in the margin; the most important ones are situated in the Patukóta and Tanjore taluks. Their receipts and charges and other particulars are shown in statements Nos. 6 and 11 of the annual accounts. A statement showing the buildings and other appurtenances attached to them also accompanies in form No. 15.

Tanjore division	17
Sub-division	8
Head Assistant's division	4
Patukóta division	8
Mannárgudi division	3
	40

49. The total charges amounted to Rs. 1,67,929 against Rs. 1,45,250 allotted during 1885-86 and Rs. 1,33,618 spent during the previous year. There is an increase under all items, establishment, feeding and contingent charges; the higher rate of salaries sanctioned to some of the village servants in the Patukóta taluk and paid throughout the year contributed to the increase under the first item. The charges under "feeding" show an increase in consequence of the adjustment of the value of paddy in the monthly accounts at the *current selling* prices instead of at the estimated value of a rupee per kalam, as entered in the budget, and the real increase is very slight. The outlay on contingencies shows a slight increase over the figures of the previous year, but being of a contingent nature calls for no special explanation.

	Rs.
Establishment	30,205
Feeding charges	98,837
Contingencies	38,867

50. The number of travellers fed in all the chuttrums was 1,759,343, so that the average cost of one meal came to about $10\frac{3}{4}$ pies against a little over 7 pies during 1884-85.

The details of the meals served out at the several institutions are appended —

1. To school boys who received cooked food	1,43,055
2. To travellers who received cooked food, including hospital patients	1,340,266
3. To travellers who received raw rice	276,022
	1,759,343

51. *Travellers' Bungalows.*—There were three bungalows under the district board's management as before. Their receipts and charges amounted to Rs. 215 and Rs. 389 against an allotment of Rs. 508 and Rs. 284 the previous year's outlay.

Shiyáli.
Tranquebar.
Tiruvádi.

52. The expenditure under Contributions to Provincial funds includes the sums paid for sanitary inspection, &c.; those to municipalities were for the maintenance of dispensaries and the special charges on account of the Mahámagham festival at Kumbakónam held in February and March 1885.

53. The other items of charges under this grant call for no remarks.

54. *Grant IV, Miscellaneous.*—The charges under this head amounted to Rs. 21,503 against an allotment of Rs. 22,861 for 1885-86 and Rs. 19,334 spent during the previous year. The charges on account of the controlling establishment at the presidency have also been adjusted according to the advice of the Accountant-General. The only two items deserving of notice are *Travelling allowance to non-official members* and *Refunds*, both of which show an increase. As a large number of members claimed batta during 1885-86, the charges under that head increased, while the amount of deposits returned during the year under review increased the expenditure under refunds. The other variations between the year's expenditure and its grant and the outlay of the previous year call for no notice.

55. *Meetings of the District Board.*—The system of fortnightly meetings introduced in January 1885 prevailed during the year under report. The total number of meetings *convened* was 26, but no business could be done at four of them for want of a quorum. The usual statement of the meetings *held* and the attendance of members at each, distinguishing the official from the non-official element, *excluding the President* (who attended 18 of the meetings), is appended. The list of members on the board is also enclosed.

56. *Working of the Board.*—It will be observed that there has been a great improvement in the attendance of non-official members; thanks to the regularity with which a very select few devote themselves to public business as will be seen from the enclosed statement showing the number of meetings attended by each member. Probably the payment of a very liberal travelling allowance has done something towards securing greater punctuality in attendance.

CONCISE REPORT of Local Fund and Chatram dispensaries of Tanjore district for 1885-86.

I. During the official year 1884-85 there were 29 dispensaries in operation in this district, and there were also 29, the same number, in 1885-86. As in the previous year, no dispensary was either opened or closed during the year under review.

II. The following table gives the respective localities of the dispensaries in this district, the number which receive both in and out patients, and the number provided for the latter only, and also gives the grades of the medical subordinates in charge of these:—

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
	R. M. Hospital, Tanjore ..	Yes.	..	Civil Apothecary.
	Vallam dispensary ..	..	Yes.	2nd-class Hospital Assistant.
	Tirukatupully do. ..	..	Do.	3rd-class do. do.
	Tiruvádi do. ..	..	Do.	1st-class do. do.
	Ayyampet do. ..	..	Do.	3rd-class do. do.
	Ammápet do. ..	..	Do.	3rd-class do. do.
	Oratanad do. ..	Yes.	..	2nd-class do. do.
	Pápanásam do. ..	..	Yes.	3rd-class do. do.
	Tiruvadamarudúr do. ..	..	Do.	3rd-class do. do.
	Valangaman do. ..	..	Do.	3rd-class do. do.
	Nídámangalam do. ..	Yes.	..	1st-class do. do.
	Kuttanallur do. ..	..	Yes.	3rd-class do. do.
	Patukóta do. ..	Yes.	..	Civil Apothecary.
	Rajahmadam do. ..	Do.	..	3rd-class Hospital Assistant.
	Madukur do. ..	..	Yes.	3rd-class do. do.
	Velangulam do. ..	Yes.	..	3rd-class do. do.
	Manamailgudi do. ..	Do.	..	3rd-class do. do.

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
Shiyáli ..	Mimisal dispensary ..	Yes.	..	1st-class Hospital Assistant.
	Auvidiarkoil do. ..	..	Yes.	2nd-class do. do.
	Arantángi do. ..	..	Do.	2nd-class do. do.
	Shiyáli do. ..	Yes.	..	1st-class Assistant Apothecary.
	Tranquebar do. ..	Do.	..	3rd-class Hospital Assistant.
	Do. branch do. ..	..	Yes.	Honorary Surgeon.
	Tiruválúr dispensary ..	..	Do.	2nd-class Hospital Assistant.
	Nannilam do. ..	..	Do.	2nd-class do. do.
	Kodavassal do. ..	..	Do.	3rd-class do. do.
	Tiruturaipúndi do. ..	Yes.	..	Civil Apothecary.
	Mutupet do. ..	..	Yes.	3rd-class Hospital Assistant.
	Vedaraniem do. ..	..	Do.	1st-class do. do.

III. *Public Health.*—During the year under review the public health of this district was on the whole satisfactory. In the month of April 1885 cholera, which commenced in November 1884, was prevailing in several taluks, but the epidemic was on the decline; at the end of May it had almost disappeared, and since that time the mortality has been very slight, the deaths reported being of the sporadic type. For years past, the Tanjore delta has suffered much from periodical visitations of this disease, in fact it may be said to be endemic in it. I think, however, that much can be done to mitigate these visitations by improving the water-supply of towns and villages and also the sanitation of the same. I hope that the district board will not relax their efforts, now that it has disappeared, to provide a purer water-supply for all towns, and that they will utilise the budget allotment for sanitary purposes to effect this object.

During the year the rainfall, though less than the previous year, was ample, the crops were abundant, and the price of food-grains was about the average of previous good years.

IV. *Sanitation.*—The general sanitary condition of the large towns and villages of this district is not satisfactory. Some towns as Tiruvádi have establishments for conservancy purposes, and the sanitary condition of these is good. However, the greater majority of villages have none at all, or the establishments provided are inadequate. The inhabitants in too many cases are indifferent to sanitary matters. They expect the board to provide and maintain establishments for all villages. They do nothing themselves in this matter. They might easily, by local subscriptions, maintain establishments for scavengering and sweeping. Formerly, all the sweepings were carted away some distance and buried or utilised as manure, but the Board are now introducing cinerators at a small cost to burn the refuse sweepings.

Tiruvádi and Tranquebar are the only towns which have public latrines which are freely resorted to by the general public. In other towns and villages the people resort to the fields, banks of rivers, or any secluded spot for the purpose of nature.

V. *Water-supply.*—The Cauvery and its numerous branches supply the irrigated parts of this district, and river water is freely used for drinking purposes. It is, however, a bad source of supply, being liable to pollution. In the dry parts or taluks rainfed tanks supply the drinking water for the people. Although district officials do their best to prevent the pollution of these, yet the inhabitants in too many cases foul these by washing their dirty clothes and bathing in them. Wells are a much better source of supply than tanks or rivers, and I think that every endeavour should be made by the board to provide these as a source of drinking water for the inhabitants of this district.

VI. *Midwives.*—The conduct of the midwives during the year was very bad. One resigned and five were dismissed for short work. Of the present staff one half only have attended a satisfactory number of cases. I append a return giving the names of the dispensaries to which midwives are attached, their names, and the number of cases attended by each during the previous two years.

The system under which the present staff of midwives were obtained and educated in the old midwifery school here was a bad one. There was also a paucity of applicants, and as the school had to be kept up, many women of questionable character were induced to enter it with the hope of drawing large salaries; they do very little work, and in many cases their conduct is so bad that respectable people will not call them in to attend on members of their families.

Midwifery School.—The old midwifery school was closed in 1884 owing to the difficulty of obtaining candidates. As already stated the system under which this school was conducted was a bad one. No attempt was made to induce village midwives to enter it. It is well known that

in all large villages there is a midwife who attends on lying-in cases in the village in question. From long experience she knows how to conduct ordinary cases, but from want of education, in difficult or lingering cases, she does more harm than good. If such women were properly taught or trained in a school, skilled obstetric aid would soon be within the reach of the inhabitants of all large villages. I therefore propose that the midwifery school should be re-opened for the education of village midwives only. There is a large staff attached to the Tanjore medical school and their services can be utilised in the midwifery school. The expense would be slight as the midwives would only draw pay during the course of training, and this would cease after their passing out of the school and their return to the villages. Of course, for the working of this scheme, the aid and co-operation of district officials would be required to induce them to come to Tanjore, but I have no doubt that this will be readily given by all officials concerned. I merely give a general outline of my scheme, but if Government and the District Board approve of it, I shall be glad to give full details of it. I feel certain that if it could be worked properly and a sufficient number of village midwives be forthcoming for instruction, a great boon would be conferred by placing within the reach of the people skilful obstetric aid. At present this is not the case. During their course of training the midwives might also be taught principles of nursing and the therapeutic uses of ordinary drugs obtainable in the bazaars.

VII. Vaccination.—I append a return giving the number of cases vaccinated by medical subordinates of the local fund staff during the year. Their work on the whole has been very satisfactory.

Tanjore Medical School.—The third session of His Royal Highness the Prince of Wales' medical school opened on 1st October 1885 with 28 students on the roll, of whom 8 resumed their studies as third year students, 10 for the second, and 10 entered it for the first time. Of the latter number 2 students belong to the Bellary District Board and 1 to the Salem. Both these boards have joined the Tanjore one with the view of sending students here for education. The following table gives the names of the different professors with the subjects taught by each:—

Names of Professors.	Subjects taught.
1. Surgeon-Major J. H. Ritchie, M.D. ..	Surgery and Physiology. (Also Clinical Lectures on Surgery and Medicines).
2. Assistant Surgeon V. V. Patanker. ..	Anatomy and Medicine.
3. Civil Apothecary J. W. Wright	Midwifery and Hygiene.
4. Hospital Assistant Ramasawmy Naidu ..	Materia Medica and Medical Jurisprudence.

Senior Class Third Year Students.—Eight students are now completing their course of education. Of this number, I intend sending 5 to appear for the usual examination for promotion to the grade of hospital assistant in June next. There are at present only 4 vacancies in this district, and this number will be sufficient, I think, for the requirements of this district for one year. The remaining 3 will be remanded for another year's training. On the whole the conduct of this class has been satisfactory.

Junior Classes First and Second Year Students.—There are 20 students attending lectures in the junior department. With the exception of 2, whom I intend to recommend for dismissal for neglect of their studies, their conduct has been favorably reported on by the different professors of the school.

Clinical Lectures.—The second and third year students receive clinical instructions weekly in the wards of the Rajah Mirasidar hospital, which is the largest mofussil hospital in the presidency and is admirably suited for the purpose, containing 124 beds. The students therefore have unusual opportunities of studying diseases at the bed-side and of acquiring a practical knowledge of their profession.

TANJORE,
1st *May* 1886.

(Signed) J. H. RITCHIE, Surgeon-Major,
District Surgeon.

ORDER—dated 29th October 1886, No. 1435 L.F., Financial.

The receipts and charges of the District Board of Tanjore 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	3,98,743	1,81,010	2,74,411
1. Rates and Taxes—			
Cess on Land	3,28,402	3,48,000	3,71,770
Tolls	24,136	25,020	25,929
2. Education—			
School Fees	2,839	3,550	4,122
Other Items	347	1,000	626
3. Medical—			
Other Items	2,662	2,200	2,309
4. Interest—			
On Government Securities ..	29,869	24,540	30,436
On Arrears of Revenue	640	..	697
5. Miscellaneous—			
Contributions	2,285	7,000	..
Choultry Rents	1,54,659	1,58,160	1,70,330
Other Items	25,274	21,250	29,151
6. Public Works	2,576	500	2,040
7. Contribution from Provincial Funds—			
Education	1,150	3,120	2,474
Choultries	..	12,500	12,184
Hospitals and Dispensaries ..	2,640	2,640	2,640
8. Contribution from Special Funds—			
Pound Fund	..	800	3,664
Canal and Ferry Fund	8,000	8,000	8,000
9. Miscellaneous Debt Accounts ..	827	..	..
Grand Total ..	9,85,049	7,99,290	9,40,783

Charges.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,39,350	1,02,938	70,512
Buildings	6,134	9,891	8,055
Miscellaneous Public Improvements	2,179	6,187	2,047
Repairs—			
Communications	1,86,148	1,82,386	1,73,158
Buildings	17,089	31,060	16,975
Miscellaneous Public Improvements	19,709	31,030	18,153
Engineering Establishment ..	48,249	43,006	34,299
Tools and Plant	1,793	3,250	1,075
Contributions	514	1,26,092	3,346
Miscellaneous	..	..	58
Grant II.			
Inspection	3,198	3,880	3,353
Training Schools	5,060	4,860	2,966
Local Fund Schools	18,596	22,902	20,909
Results Grants	11,577	16,000	9,912
Contributions	2,581	..	..
Miscellaneous	481	1,150	560
Grant III.			
Hospitals and Dispensaries ..	49,556	54,630	42,416
Vaccination	7,500	7,870	7,592
Sanitation	22,987	39,094	22,051
Choultries	1,33,618	1,45,300	1,67,929
Travellers' Bungalows	284	508	389
Contributions	14,499	10,790	15,986
Miscellaneous	22	..	20

Charges—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Grant IV.			
Establishment, including Contingencies, Refunds, &c. ..	19,334	22,861	21,503
Miscellaneous Debt Accounts ..	180	..	..
Total Expenditure ..	7,10,638	8,65,685	6,43,264
Balance ..	2,74,411	—66,395	2,97,519
Grand Total ..	9,85,049	7,99,290	9,40,783

2. From statement VI it would seem that the sum of Rs. 1,82,514, given under Choultry rents in statement I-A, includes Government contributions amounting to Rs. 12,184, which should be exhibited under Contributions from Provincial funds. To this head should also be transferred the Provincial grant of Rs. 2,640 for the Raja Mirassidar Hospital shown under Medical endowments. In statement I-B a sum of Rs. 25 is shown separately as the cost of avenue establishment under Grant I, instead of being included with other avenue charges under Miscellaneous Public Improvements. A similar error was noticed in the accounts of 1884-85—*vide* paragraph 5 of G.O., dated 21st September 1885, No. 774 L.F., and paragraph 3 of the President's letter recorded in G.O., dated 7th June 1886, No. 628 L.F. The cost of medicines and surgical apparatus, amounting to Rs. 4,509, is exhibited under Hospitals and Dispensaries instead of under Contribution to Provincial funds, as required by G.O., dated 12th December 1885, No. 1208 L.F. The appropriation of Rs. 1,000 from the General fund on account of the conjee-house at Tanjore is again shown as a separate charge, notwithstanding clause (5) of official memorandum, dated 28th September 1885, No. 384. The necessary corrections have now been made in the foregoing abstract.

3. The transactions of the Patukóta middle school, which is partly supported by a contribution of Rs. 1,200 from the funds of the Nadiyam Muttam at that place, should have been shown in statement VI, and it should be explained why no receipts were realized during the year in favor of the Nadiyam Muttam chattram. It is observed that the transactions of the Raja Mirassidar Hospital * and the choultries noted below closed with *minus* balances :—

* Rs. 13,076.

Raja's Chattrams.

	Rs.
Rajakumaraboye	612
Saydampalpuram	521
Dropathampalpuram	489

Government Chattrams.

Alangudi	213
Kunnugudi	879
Papanasam	10
Perambur	29
Paralam	288
Thathan Chavady	108
Tiruvalur Hanumar	106

Private Chattrams.

Anaikára Chattram	191
Nadiyam Muttam Chattram at Patukóta	2,623

The President is requested to report how these deficits were made good.

4. The following discrepancies should be explained :—

(*a*) Miscellaneous receipts under Education are given as Rs. 161 in statement I-A and as Rs. 146 in statement IX.

(*b*) In statement I-A, Miscellaneous receipts, under "Medical" are given as Rs. 505, whereas according to statement VI they amounted to Rs. 828.

(*c*) In statement I-A the receipts from choultry rents are given as Rs. 1,82,514, whereas, according to statement VI, they amounted, including Government contributions, to Rs. 1,81,999 as shown below :—

	RS.
Government contributions	12,184
Rents and produce of land	1,58,195
Miscellaneous receipts	11,620
Total ..	1,81,999

(*d*) The result grants paid to private schools are given as Rs. 9,912 in statement I-B and as Rs. 11,497 in statement X.

(*e*) In statement I-B and in the margin of paragraph 49 of the report the contingent charges of choultries are given as Rs. 38,867, whereas according to statement XI they amounted to Rs. 47,876.

5. Statements VIII and XV, which ought to have accompanied the report, should now be submitted without further delay.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Exd. T. O'Connor.

898

Govt. of {1886} Madras

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 29th Oct. 1886, No. 1435 L.F.

OCTOBER.

Local Fund Report.

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

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From J. B. PENNINGTON, Esq., President, District Board, Tanjore, to the Chief Secretary to Government, dated Vallam, 11th August 1886, No. 130.

I have the honor to submit my report on the administration of the Local funds of this district for the official year 1885-86. The several accompanying statements have been drawn up in the new forms prescribed in G.O., No. 741, dated 18th September 1885, as directed by Government in their Order, No. 452, dated 22nd April 1886, and audited in the treasury office, the Deputy Collector being at the head of the audit department under G.O., No. 514, dated 10th March 1885, communicated in Revenue Board's Proceedings, No. 728, dated 21st March 1885.

2. The report was laid before the district board and passed by them at their meeting held on the 17th July 1886 (*vide* copy of resolution enclosed).

3. Annexed are the usual statements showing the incidence of taxation and the financial position of local funds during the year 1885-86 in this district—

STATEMENT A.

District.	Circle.	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 of the total Local Fund receipts.
						1884-85.	1885-86.	1884-85.	1885-86.	
		ACS.		RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tanjore.	..	3,654	2,130,383	3,97,699	6,66,372	0 2 8	0 2 11	0 2 5	0 2 9	0 5 0

STATEMENT B.

District.	Circle.	Accumulated surplus at the beginning of the year.	Actual receipts.	Total assets.	Actual expenditure.	Accumulated surplus at the end of the year.	Adjustment entries.	Amount available for purposes of allotment.	Remarks.
		RS.	RS.	RS.	RS.	RS.			
Tanjore ..	..	2,74 411	6,66,372	9,40,783	6,44,264	2,95,500 *	..	** 4,177 (General District fund) and Rs. 82,714, chuttrum, &c., endowments.	** The rest of the amount appertains to the Railway Guarantee fund, Rs. 2,16,963.

* Excluding debt head transactions.

4. The increase in the incidence of taxation during the year under report as compared with 1884-85 is due to the increased collections under land-cess and tolls explained further on.

5. The total charges of the year amounted to Rs. 6,36,834 against a budget grant of Rs. 8,35,580 and against Rs. 7,06,231 spent during the previous year, leaving at the close of the year an unspent balance of Rs. 2,95,500 as shown in the margin. From the above it will be seen that the year ended in a deficit under the district fund (general branch). This was due to unforeseen and heavy outlay on *Public Works*, especially on roads.

	Rs.
Railway Guarantee fund	2,16,963
Endowment fund	82,714
District fund (general branch) ..	—4,177

6. The distinctions between the minor funds hitherto maintained in the accounts having been ordered to be discontinued, all transactions have been shown in a lump.

7. The receipts of the year amounted to Rs. 6,66,372 against an estimate of Rs. 6,18,280 and Rs. 5,85,480 actually brought to account during 1884-85. The net increase of Rs. 48,092 over the estimate of 1885-86 has arisen from a gross increase of Rs. 57,472 in twenty-one items of revenue counterbalanced by a decrease of Rs. 9,380 under seven others as detailed in statement I-A.

8. Though all the items of receipts which call for remark have been explained in detail in the column of remarks of statement I-A, the most important of them are enumerated hereunder, and the variations in them are explained opposite to each—

(*a*) *Cess on Land including Railway Guarantee Fund.*—This is due to the more favorable character of the season compared with 1884-85, in consequence of which collections were made more easily, and also to the collections of the arrears of 1884-85, which was an unprecedentedly disastrous year.

	Rs.
Increase over estimate	23,770
Do. over actuals of 1884-85 ..	43,369

(*b*) *Tolls.*—The whole amount due by all the municipalities was paid up within the year, except Rs. 550 in the case of Negapatam, which was not paid although the chairman was addressed several times on the subject. He has again been requested to expedite the payment.

	Rs.
Excess over estimate	909
Do. over last year's actuals	1,873

(*c*) *Interest on Government Securities.*—Due to the interest for the previous half-year having been drawn during 1885-86.

	Rs.
Increase over estimate	5,896
Do. over last year's actuals ..	567

(*d*) *Choultry Rents.*—Due to the more punctual adjustment during 1885-86 of the value of paddy used for feeding purposes at the current selling prices.

	Rs.
Increase over estimate	11,854
Do. over actuals of 1884-85 ..	27,855

(*e*) *Fishery Rents.* — Attributable perhaps to the greater protection afforded to Government renters by judicial tribunals against trespassers.

	Rs.
Increase over estimate	4,746
Do. over actuals of 1884-85 ..	2,203

(*f*) *Contributions from Special Funds —Pound Funds.*—Has arisen from the adjustment during 1885-86 of the collections of 1884-85, which had been reserved for the construction and repair of pounds.

	Rs.
Increase over estimate	2,864
Do. over last year's actuals ..	3,664

(*g*) *Contributions from Private Individuals—Miscellaneous* (5-*A*).—Only Rs. 1,420 was realised from this source, as the mirasidars had not recovered from the disasters of 1884-85, and because several works already contributed for were not carried out by the district board.

	Rs.
Decrease below budget	5,580
Do. last year	3,295

Expenditure.

9. *Grant I, Public Works—New Works.*—The total outlay under this head, Rs. 80,614, is made up of the expenditure on Roads, Civil Buildings, and Miscellaneous Public Improvements debitable to the District and Endowment funds. The construction of new roads in progress cost Rs. 70,512 (including those in charge of the Department of Public Works) out of a total allotment of Rs. 1,02,938 and against Rs. 1,39,350 spent during 1884-85. This was 68 per cent. of the allotments as in the previous year. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted respectively to Rs. 8,055 and Rs. 2,047 out of Rs. 9,891 and Rs. 6,187 allotted for the purpose, and against Rs. 6,134 and Rs. 2,179 spent during 1884-85.

10. The expenditure of 1885-86 showed no better results as compared with the previous year, and the low percentage was due to the temporary suspension of works about the middle of the year on account of the orders of Government restricting expenditure and to the abandonment of some of the budgeted works by the district board.

11. *Repairs.*—The maintenance of roads in charge of the Local Fund engineering department cost Rs. 1,62,986 out of an allotment of Rs. 1,63,450, while during 1884-85 the district board laid out Rs. 1,86,148. The Department of Public Works roads were kept up at a cost of Rs. 10,172 during 1885-86, though the budget provided Rs. 18,940 for the purpose, and Rs. 10,797 were spent during 1884-85.

About 95 per cent. of the total allotments for repairs were spent during the year which, though favorable in comparison with 1884-85, was by no means a good year for the roads. The heavy rain and consequent floods reduced almost all the important roads in the late eastern range into such a state of disrepair that it cost more than Rs. 10,000 to restore them, and a list of roads on which special repairs had to be carried out on this account is submitted for the information of Government.

12. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted to Rs. 35,103 out of Rs. 62,090 allotted during 1885-86, and against Rs. 36,798, the previous year's charges. It came to a little over 56 per cent. of the allotments. The works consist of annual repairs to chuttrum buildings, cultivation works, and the maintenance of avenues, including the pay of the superintendents. The short expenditure under these items is due to the difficulty found in procuring labor and contractors to carry out works in the Patukóta taluk, where the majority of the chuttrums are situated, and to the fact that the improvements to cultivation works could not be completed during the latter part of the year, in consequence of which several of them have had to be provided for in this year's incomplete list.

13. A detailed statement of the works in progress during 1885-86 is submitted herewith in form No. 3 appended to the draft local fund rules, and the statement showing the mileage and cost of roads prepared in form No. 4-A and the avenue statement (IV-B) prescribed in G.O., No. 154 L.F., dated 5th February 1886, are also enclosed.

14. Taking into consideration the serious damage done to roads all over the district owing to the unprecedented rain and floods of 1884-85 and the heavy rainfall during November and December of the year under review, the general state of the communications may be said to have been satisfactory throughout the year, except in the Patukóta, Mannárgudi and Tiruturaipúndi taluks, where the damage was excessive and the maintenance of the roads extremely difficult.

15. The engineering establishment cost local funds Rs. 37,043 including travelling allowances during 1885-86, against an allotment of Rs. 43,006 and Rs. 41,015 spent during 1884-85. The saving under Establishment charges arose chiefly from the abolition of the second supervisor (eastern division) and his office during 1885-86. The charges of 1885-86 came to 13·86 per cent. on outlay by that department against $12\frac{1}{2}$ per cent. during the previous year. The difference being very slight calls for no remarks.

16. In this connection it is also to be noted that a sum of Rs. 2,863, contributed to the Public Works department on account of supervision charges, &c., during 1884-85 and a portion of 1885-86, was refunded to local funds during the year under review under G.O., Mis. No. 995 L.F., dated 9th November 1885, which relieves the district board from the payment of supervision charges.

17. The other items of charges under this grant were all ordinary and require no comment.

18. *Grant II, Education—Inspection.*—During the year under review the district continued to be in charge of four Deputy Inspectors of Schools as during 1884-85.

Mr. Kistnasawmy Aiyar in charge of the Tanjore north range was absent from work for 112 days (70 days on other duty as Acting Inspector in the Sixth division and for the rest of the time on privilege leave on account of ill-health), when Kuppusawmy Aiyar from the second division inspector's office and K. Duraisawmy Aiyar of the Madura Normal school filled his place temporarily.

Rungasawmy Aiyangar, in charge of the Tanjore southern range, took privilege leave from the 19th February to the 31st March last, and T. A. Ramachandra Aiyar was in charge.

Again the Deputy Inspector of Schools, Máyavaram range, Mr. P. Ramachandra Rao, availed himself of forty days' privilege leave during the year, when T. A. Ramachandra Aiyar acted for him, but in May last Mr. P. Ramachandra Row died.

The officer in charge of the Negapatam range also took forty days' privilege leave in June and July last, when the Deputy Inspector of Schools, Patukóta, was placed in charge.

During the year under review the district board were relieved from the payment of contribution towards the pay of the deputy inspectors under orders of Government, so no expenditure was incurred on that account during the year.

19. *Inspection Subordinate Agency.*—There was no change either in the pay or number of the inspecting schoolmasters, except in the case of those in charge of the Tanjore and Kumbakónam taluks, where the number was reduced from 4 to 2 in consequence of the suggestion of the Inspector of Schools to substitute one inspecting schoolmaster on Rs. 30 for the two on Rs. 15 employed experimentally under G.O., Mis. No. 842, dated 26th April 1883, so that the number of inspecting schoolmasters at the end of 1885-86 was 7 as noted in the margin, instead of 9 as at the beginning of 1885-86. The work of these subordinates is not easy of comparison either individually or for the sub-range, as they did not work with ranges *equal in extent or similarly circumstanced.*

Negapatam	1
Patukóta	2
Máyavaram	2
Tanjore	2
	7

For the greater part of the year four subordinates were in charge of the Tanjore range; of these the Vallam inspecting schoolmaster worked 311 days and assisted in the Durbar examination of schools in the Tanjore municipality. He is reported to have done his work with energy, interest and success. The inspecting schoolmaster, Pápanásam range, also did his work well enough. But the subordinates in charge of the Ammápet and Tiruvadamarudúr ranges were not favorably reported on.

Towards the end of the year, these four officers were replaced by Saminada Mudaly and Strinivasa Row, when the re-arrangement of the ranges of the inspecting schoolmasters in Tanjore and Kumbakónam, above alluded to, came into force. The former was in charge of the Tanjore taluk, while the latter was employed in Kumbakónam. Though new to the work, the former is described as intelligent, painstaking, and promising, while the latter, though also intelligent, is said to have manifested a lack of energy and system.

Mannárgudi Deputy Inspector's Range consisting of the Mannárgudi and Patukóta taluks. K. Duraisawmy Aiyar was in charge of the Mannárgudi taluk till the 4th May 1885, when he was transferred to Madura, and the inspecting schoolmaster, Patukóta, looked after this range also temporarily. In July 1885, Muthukistna Aiyar joined the Mannárgudi range as permanent inspecting schoolmaster, and on Muthukistna Aiyar's retransfer to Patukóta in January 1886, A. K. Sambamurti Aiyar succeeded him in the Mannárgudi taluk. As, however, Muthukistna Aiyar secured a footing in the Consular Agent's office at Pondicherry, he did not join the Patukóta taluk, and his place was not filled up till the end of March.

Máyavaram Range.—In this range two inspecting schoolmasters were, as usual, employed, one in charge of Máyavaram and Shiyáli taluks, and the other in charge of

the Nannilam taluk. The Máyavaram inspecting schoolmaster was on privilege leave for one month, when the range was looked after by the Nannilam officer. The latter officer was transferred to Mannárgudi at the beginning of 1886, when his place was vacant for 26 days.

Negapatam Range.—One inspecting schoolmaster worked in the Negapatam and Tiruturaipúndi taluks forming this range. He, too, was on leave for a month during the year under review.

20. Enclosed are two abstract statements showing the work turned out by these subordinates during the year.

21. The total expenditure under this head was Rs. 3,353 against a budget grant of Rs. 3,880 and Rs. 3,198 spent during 1884-85. The decrease of the actual below the estimated outlay for the year arose from temporary vacancies in the appointments.

22. *Training Schools.*—During 1884-85, two Normal schools, one at the district head-quarters and the other at Tiruválúr, were in working order. The district board had to close the latter institution much against their will for want of funds at the end of 1884-85, so that only the school at the district head-quarters continued during 1885-86. It had 29 students on its rolls in March 1886, against 30 on the corresponding date of the previous year. Of the 29 students, 22 passed the Special Upper Primary examination, against 26 during 1884-85, 21 in the first and 1 in the second class. The practising branch contained 84 students, of whom 45 attended on an average; of these 14 passed the Upper and 11 the Lower Primary examinations.

There were frequent changes in the teaching staff. The head master's work changed hands nine times, T. A. Ramachandra Aiyar and P. S. Venkatapathi Aiyar, however, having held charge for about $5\frac{1}{2}$ and 3 months respectively. In spite of this disadvantage the school is reported to have acquitted itself very creditably at the Special Upper Primary examination of December 1885 and the teaching power test held in April 1886, nor was physical education neglected. The students are reported to have performed some feats to the satisfaction of the Inspector of Schools who witnessed them in person. The district board spent Rs. 2,966 on this school against an allotment of Rs. 4,860 for two schools and against Rs. 5,060 spent on the two schools during 1884-85.

23. *Local Fund Schools, &c., Colleges.*—One institution of this class was, as usual, under the district board's management, that is to say, the *Oriental Sanskrit College* at Tiruvádi attached to the Kaliyanamahal chuttrum at that place.

There were 66 pupils on the rolls in March 1886 against 61 in March 1885. Though the students underwent no *public* examination, still 26 are reported to have passed the annual examination held in 1886 against 32 in the previous year, and the results of the examination are reported to have been satisfactory on the whole. The head pandit of the Kumbakónam College examined this institution as usual. The acting deputy inspector had occasion to examine the school a second time with the aid of another pandit in order to ascertain the truth of certain complaints regarding undue favor alleged to have been shown by the head pandit of the Kumbakónam College in examining the school, and it was found that the complaint was not founded on fact. The charges on this school during 1885-86 amounted to Rs. 888 against Rs. 978 allotted in the budget, and against Rs. 825 the outlay of the previous year.

24. *Secondary Schools.*—The schools of this class administered by the board are the High school at Tiruválúr, the Middle school at Patukóta, transferred to the district board from October 1884 under G.O., No. 1869, dated 13th August 1884, and the Chuttrum school at Oratanad in the Tanjore taluk. The details of their working are noticed hereunder.

25. *Tiruválúr High School.*—This institution was transferred to the district board in the latter part of 1884-85. During the year under review arrangements were made to raise its standard by opening a sixth (Matriculation) class in January last.

At the beginning of the year the school had a strength of 130. There were 93 admissions against 73 withdrawals, so that the year closed with 150 students on the rolls and had an average attendance of 126 pupils. The opening of the sixth class has resulted in strengthening the lower classes owing to the facility it affords for boys to complete their High school education at Tiruválúr.

The receipts amounted to Rs. 2,677 during 1885-86. The charges came to Rs. 2,866 against a grant of Rs. 3,044 and against Rs. 2,314 spent during 1884-85. The increased expenditure (above the actuals of 1884-85) was due to the employment of a head master on Rs. 90 from January 1886 and to the purchase of physical science apparatus at a cost of about Rs. 300.

Sixteen pupils appeared for the Fifth-class Comparative examination, of whom only 6 were successful. This poor result, the head master says, might in part be attributed to the severity and tediousness of the examination. In the Middle School examination, however, 19 passed out of 23 presented. The results of the examination of the other classes by the acting head master were also creditable, as they showed an increase in the percentage of passes over those of the last year.

26. *Middle school, Patukóta.*—An additional class, the lower fourth, was opened in this school in January last. Till the end of last year, the highest class was the third. The strength of the school was 48 in March 1886 against 58 in 1885. Sixteen pupils were presented for examination against 20 during 1884-85; of these 12 proved successful in the Upper Primary examination, and 10 out of 11 passed in the Lower Primary examination against 14 in 1884-85. The decline in the strength was due partly to want of co-operation, &c., on the part of the old set of teachers, but as the establishment has been strengthened and new hands put in, better results may be expected during 1886-87. The school-fee collections amounted to Rs. 354-3-0 and the charges to Rs. 952.

27. *Oratanád.*—The strength of this school, which is attached to the Muktámbálpuram chuttrum in Oratanád village, rose from 69 at the beginning of the year to 98 in March 1886 owing to the admission of an increased number of boarding scholars and the abolition of school fees even in the case of day scholars. The school did not present pupils for the Lower Fourth Comparative examination, as none was held in the division. At the deputy inspector's examination, however, the students are reported to have acquitted themselves fairly in spite of several changes in the teaching staff. The district board spent Rs. 1,016 on this school.

28. The only other Chuttrum school for boys is one of the primary grade at Rájámadam, maintained from the funds of the Móhanambálpuram chuttrum in the Patukóta taluk. It taught up to the second class according to the course prescribed in the standing orders of the Educational Department and had 86 students on its rolls, of whom 79 attended on an average. The total receipts, including sale of books (Rs. 81), amounted to Rs. 112, while the maintenance of the school cost Rs. 589 against Rs. 550 provided in the budget and against Rs. 458 spent during 1884-85. All the teachers employed are passed men and the school made fair progress during the year under review.

29. *Girls' School at Nidámangalam* attached to Yenumámbálpuram chuttrum in the same village. Two mistresses were employed in it. The number of students, including 38 boarders, was 112 with an average attendance of 60 pupils. Seven students were on receipt of stipends. The school did not make satisfactory progress owing to mismanagement on the part of the present head mistress and want of harmony among the teachers. Arrangements have been made to replace the present head mistress. The total charges came to Rs. 499 against an estimate of Rs. 486 and Rs. 511 spent during 1884-85.

30. *Local Fund Schools.*—The schools under the management of the district board were 96 in number, 16 being on the salary and the rest on the combined system. Those of the former description were maintained entirely from local funds, the school fees being taken by the board, while in those of the latter class the teachers were paid low fixed salaries and 50 per cent. grants *plus* the school-fee collections.

31. Though there was no provision for the salary system schools in the budget yet the board were obliged to keep them up as the educational authorities first objected to their transfer to private agency on the combined system, and when they subsequently withdrew their objection, it was too late to take advantage of the concession. Rs. 1,113 were realised in the shape of school fees, while the charges amounted to Rs. 6,053. The strength, average attendance, and other particulars about these schools

are given in statement No. 9. The total number on their rolls was 934 with an average attendance of 744 pupils.

The schools in the Negapatam range produced fair results, except two or three, where, owing to inefficiency and other defects in the teachers, the progress made was not satisfactory. The results in the Máyavaram range were rather indifferent, and as these schools have been reported to impart no instruction commensurate in value with the cost of their maintenance, they have been transferred to the combined system from 1886-87.

32. The combined system schools under the management of the board were distributed among the several ranges as shown below:—

Tanjore	43
Mannárgudi	14
Máyavaram	12
Negapatam	11
	80

A larger number of schools, than had been budgeted for, had to be maintained in the Tanjore range, as the Deputy Inspector of Schools represented that they were absolutely necessary and that the total educational charges for his division would not exceed the allotment. These 87 schools had on their rolls 3,280 students, of whom 2,628 attended on an average and the total charges came to Rs. 8,044.

The teachers employed in the Tanjore range being mostly trained men, the instruction imparted was systematic. The schools in the Negapatam and Patukóta ranges also produced fair results, but in the Máyavaram range, the results were not on the whole satisfactory, the reason being that the majority of the teachers having been once on receipt of higher pay worked with a feeling of discontent.

33. *Results System Schools.*—The number of schools registered, examined, and not examined is given below; 10,708 boys and girls attended them against 7,062 during 1884-85:—

Names of Ranges.	Registered.	Examined.	Not examined.
Tanjore, north range	229	201	28
Patukóta	198	120	78
Máyavaram	179	139	40
Negapatam	81	64	17
Total ..	687	524	163

34. In addition to the above there were, during the year under review, 434 unaided indigenous schools with 7,803 pupils on their rolls, so that it will be seen that during 1885-86 primary education was in a more satisfactory condition than during the preceding year.

35. *Purchase of Books and Commission on their Sale.*—The schools in the Tanjore and Patukóta ranges obtained their supply of books from the Local Fund depôt at Tanjore, in charge of the head master of the Normal school, but in the Negapatam and Máyavaram ranges the students were left to make their own arrangements. Hence the charges under both these heads showed a considerable decrease.

36. The total charges under this grant amounted to Rs. 37,700 during the year under review against an allotment of Rs. 48,792 and against Rs. 41,498 the charges of 1884-85.

37. *Grant III, Sanitation, &c., Hospitals and Dispensaries.*—During the year under review the number of hospitals and dispensaries (29) remained the same. Of these 3 have endowments secured in the shape of Government promissory notes, but, as the income derived from them was not sufficient to maintain them, their funds had to be supplemented, as usual, from the general revenues of the district fund. The Rajah Mirasidar hospital was, as usual, maintained by contributions from the Tanjore municipality, from Provincial revenue, and from the funds of the Muktambalpuram chuttrum. Of the remaining institutions 7 attached to the Rajah's chuttrums and located in the same villages as the chuttrums themselves were maintained from

the income of the chuttrums concerned; 9 more, maintained from the chuttrum funds, are located in important villages near the chuttrums, so that the number of institutions dependent *entirely* upon the so-called general funds of the district was only 9.

Eleven of these dispensaries accommodate in as well as out patients, the more important cases or those requiring major operations being sent to the Rajah Mirasidar hospital, Tanjore, from the adjoining minor institutions.

The details of their working are given in the report of the district surgeon, a copy of which is submitted for information. It will be seen from the return of patients forwarded therewith that these institutions have done good service and are increasingly popular, there having been an increase in the number of patients as noted below:—

	In-patients.	Out-patients.
1884-85	2,598	173,057
1885-86	2,934	178,950

The maintenance of all these institutions, the Rajah Mirasidar hospital excepted, cost Rs. 28,068 against Rs. 35,480 allotted for the purpose and Rs. 29,999 spent during 1884-85. Thus the average cost of treating a patient during 1885-86 was 2 annas 5 pies.

38. *Rajah Mirasidar Hospital at Tanjore.*—This is the largest hospital in the presidency outside of Madras and is under the immediate charge of the district surgeon, aided by a considerable staff of subordinates, consisting of an assistant surgeon, a civil apothecary, two hospital assistants, and the students of the Tanjore Medical school which is attached to the hospital.

During the year under report the superintendent's allowance of Rs. 50 a month, which was drawn by Dr. Lloyd and for a few months also by Dr. Ritchie after he joined this district, had to be withdrawn under G.O., No. 644, dated 23rd March 1885, and the services of the clerk and some of the servants also were dispensed with by the district board at the suggestion of the district surgeon. Thus the total charges came to Rs. 7,119 only against an allotment of Rs. 6,520 for the year as compared with Rs. 17,192 spent during 1884-85. The increased outlay over the grant for 1885-86 was necessitated by the admission of a larger number of in-patients to afford clinical instruction to the students of the Medical school, while the decrease below the charges of 1884-85 was due to a large amount having been laid out on special repairs to the hospital buildings during that year.

39. *His Royal Highness the Prince of Wales' Medical School, Tanjore.*—This is the third year since the opening of the school. It is managed by the district surgeon as superintendent and a staff of teachers, consisting of the assistant surgeon, a civil apothecary, and an hospital assistant of the second grade.

Its strength on the 31st March 1886 was 28 against 19 on the corresponding date of the previous year 1884-85, and is divided into three classes, the highest class containing 8 pupils, while the rest of the pupils were divided equally between the other two classes. Of the 8 students in the highest class, the district surgeon sent up 5, who had acquitted themselves to his satisfaction, to be examined for the grade of hospital assistants, and the remaining 3 have been ordered to continue another year in the highest class at the district surgeon's suggestion. The students of the junior classes, except two who have been dismissed, are favorably reported on. As the district surgeon's report gives full details of all other matters connected with the subject, they are not reiterated here. I may add, however, that one of the Tanjore students, Govindasawmy, carried off the Government gold medal at the examination in Madras.

Annexed is an abstract of the financial position of this institution —

	Rs.
Balance at the beginning of the year	5,880
Receipts of 1885-86	4,556
Total ..	10,436
Deduct charges ..	6,354
Closing balance ..	4,082

The budget allotment for its maintenance in 1885-86 was Rs. 6,400, while the board spent Rs. 5,009 on it during the previous year. The opening of the third or lowest class in October 1885 increased the charges of 1885-86 over those of the previous year.

40. *District Surgeon's Establishment.*—This consisted of two clerks, one on Rs. 20 and the other on Rs. 12½ a month as usual. The charge on this account amounted to Rs. 827 out of a budget grant of Rs. 850 and against Rs. 859 spent during 1884-85. The small decrease below the estimate of the year and the previous year's actuals calls for no remark.

Vaccination.—The vaccine staff at work during the year under review consisted of 2 first-class deputy inspectors, 9 first and 24 second class vaccinators, and 4 probationers. The total charges on account of this establishment, including travelling allowance, &c., amounted to Rs. 7,592 against an allotment of Rs. 7,870 and against Rs. 7,500 spent during 1884-85. Animal vaccination was successfully carried on during the year. The total number vaccinated was 47,269—44,432 successfully against 44,417 (vaccinated) and 42,086 (successful) during 1884-85. During the year under review the percentage of successful operations was 94 of the whole number, and the increase in the total number vaccinated is due to the more favorable character of the season. The average cost per successful case was 2 annas 9 pies against 2 annas 7 pies in the Tanjore range and 3 annas in the Negapatam range during 1884-85.

42. *Sanitation.*—The details of the outlay under this head are given in the statement appended below in comparison with the grant for the year and the previous year's actuals:—

	Estimate, 1885-86.	Charges, 1885-86.	Actuals, 1884-85.
	Rs.	Rs.	Rs.
Water-supply	19,404	4,392	5,471
Village sites	1,000	..	..
Scavengering establishment	17,070	15,661	15,271
Sanitary arrangements at fairs, &c.	1,620	843	684
Other sanitary outlay		1,155	1,560

43. The figures entered under "*Water-supply*" represent the amount spent on the repair of 23 tanks and the salary of the tank-watchmen employed in the several localities by the district board. Besides this, a large number of tanks included in the budget were partly repaired during 1885-86, though the work had not been paid for in that year as bills were not submitted in time. In addition to the tanks, the conservation of which is paid for by the district board, a good many more are protected from contamination by notices issued by the magistrates concerned and by the residents who employ watchmen to look after them. It is said that the people of the district have begun to appreciate the importance of improving the water-supply and to do what they can to conserve it without expense or much official pressure, so that it may be hoped that in time every village will be supplied with at least one source of water not absolutely poisonous, though it must be admitted that very little has yet been accomplished towards that most desirable object.

44. I regret to say that no expenditure was incurred during 1885-86 in the improvement of village sites, as the money was wanted for avenues and was not urgently required otherwise.

45. The scavengering of the small towns and large villages consumed the larger portion of the grant for sanitation as usual. The expenditure was made up of the salary of the scavenger maistries, peons, toties, and the hire of conservancy carts employed during the year. The difference between this and the previous year's charges being Rs. 290 only calls for no special remark, while the decrease below the estimate for 1885-86 is due to the cheap rates at which the services of the scavengering carts were secured and the stoppage of pay of the sweepers, &c., for the days they did not work during the year. These establishments worked under the general supervision of the several sub-magistrates in their stations, while in other places the village officers supervised them.

46. The charges on account of the next two sub-heads under this item (sanitation) amounted to Rs. 1,998 against Rs. 2,244 spent during 1884-85 and against a budget grant of Rs. 1,620. Proper arrangements were made for the convenience of the people who resorted to the festivals by the construction of temporary sheds, the supply of water, and the employment of special medical agency to guard against the out-break of disease. Fortunately for the district the festivals were all free from epidemics. The lighting charges were all ordinary and call for no remark. The decrease in the cholera charges of 1885-86 below the grant of the year and the previous year's actuals is due to the fact that the district has been free from the epidemic since May 1885, up to which date it had been lingering in several taluks though in a mild form. The deaths from cholera subsequent to May 1885 were all sporadic.

47. *Markets.*—As usual, the district board maintained no markets of their own, but in several of the important villages weekly fairs are held. The divisional officers, who were called upon to report whether the opening of any new markets was desirable in the interests of the public, reported that none were necessary.

48. *Choultries.*—During the year under review the number and status of the institutions administered by the district board underwent no change. Their direct management was transferred to the respective Revenue divisional officers under G.O., No. 2289, dated 15th September 1884, from the 1st January 1885, so that this is the first complete year during which they were under their management. They are distributed among the divisional officers as shown in the margin; the most important ones are situated in the Patukóta and Tanjore taluks. Their receipts and charges and other particulars are shown in statements Nos. 6 and 11 of the annual accounts. A statement showing the buildings and other appurtenances attached to them also accompanies in form No. 15.

Tanjore division	17
Sub-division	8
Head Assistant's division	4
Patukóta division	8
Mannárgudi division	3
	40

49. The total charges amounted to Rs. 1,67,929 against Rs. 1,45,250 allotted during 1885-86 and Rs. 1,33,618 spent during the previous year. There is an increase under all items, establishment, feeding and contingent charges; the higher rate of salaries sanctioned to some of the village servants in the Patukóta taluk and paid throughout the year contributed to the increase under the first item. The charges under "feeding" show an increase in consequence of the adjustment of the value of paddy in the monthly accounts at the *current selling* prices instead of at the estimated value of a rupee per kalam, as entered in the budget, and the real increase is very slight. The outlay on contingencies shows a slight increase over the figures of the previous year, but being of a contingent nature calls for no special explanation.

	Rs.
Establishment	30,205
Feeding charges	98,837
Contingencies	38,867

50. The number of travellers fed in all the chuttrums was 1,759,343, so that the average cost of one meal came to about $10\frac{3}{4}$ pies against a little over 7 pies during 1884-85.

The details of the meals served out at the several institutions are appended —

1. To school boys who received cooked food	1,43,055
2. To travellers who received cooked food, including hospital patients	1,340,266
3. To travellers who received raw rice	276,022
	1,759,343

51. *Travellers' Bungalows.*—There were three bungalows under the district board's management as before. Their receipts and charges amounted to Rs. 215 and Rs. 389 against an allotment of Rs. 508 and Rs. 284 the previous year's outlay.

Shiyáli.
Tranquebar.
Tiruvádi.

52. The expenditure under Contributions to Provincial funds includes the sums paid for sanitary inspection, &c.; those to municipalities were for the maintenance of dispensaries and the special charges on account of the Mahámagham festival at Kumbakónam held in February and March 1885.

53. The other items of charges under this grant call for no remarks.

54. *Grant IV, Miscellaneous.*—The charges under this head amounted to Rs. 21,503 against an allotment of Rs. 22,861 for 1885-86 and Rs. 19,334 spent during the previous year. The charges on account of the controlling establishment at the presidency have also been adjusted according to the advice of the Accountant-General. The only two items deserving of notice are *Travelling allowance to non-official members* and *Refunds*, both of which show an increase. As a large number of members claimed batta during 1885-86, the charges under that head increased, while the amount of deposits returned during the year under review increased the expenditure under refunds. The other variations between the year's expenditure and its grant and the outlay of the previous year call for no notice.

55. *Meetings of the District Board.*—The system of fortnightly meetings introduced in January 1885 prevailed during the year under report. The total number of meetings *convened* was 26, but no business could be done at four of them for want of a quorum. The usual statement of the meetings *held* and the attendance of members at each, distinguishing the official from the non-official element, *excluding the President* (who attended 18 of the meetings), is appended. The list of members on the board is also enclosed.

56. *Working of the Board.*—It will be observed that there has been a great improvement in the attendance of non-official members; thanks to the regularity with which a very select few devote themselves to public business as will be seen from the enclosed statement showing the number of meetings attended by each member. Probably the payment of a very liberal travelling allowance has done something towards securing greater punctuality in attendance.

Concise Report of Local Fund and Chatram dispensaries of Tanjore district for 1885-86.

I. During the official year 1884-85 there were 29 dispensaries in operation in this district, and there were also 29, the same number, in 1885-86. As in the previous year, no dispensary was either opened or closed during the year under review.

II. The following table gives the respective localities of the dispensaries in this district, the number which receive both in and out patients, and the number provided for the latter only, and also gives the grades of the medical subordinates in charge of these:—

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
	R. M. Hospital, Tanjore ..	Yes.	..	Civil Apothecary.
	Vallam dispensary ..	..	Yes.	2nd-class Hospital Assistant.
	Tirukatupully do. ..	..	Do.	3rd-class do. do.
	Tiruvádi do. ..	..	Do.	1st-class do. do.
	Ayyampet do. ..	..	Do.	3rd-class do. do.
	Ammápet do. ..	..	Do.	3rd-class do. do.
	Oratanad do. ..	Yes.	..	2nd-class do. do.
	Pápanásam do. ..	..	Yes.	3rd-class do. do.
	Tiruvadamarudúr do. ..	..	Do.	3rd-class do. do.
	Valangaman do. ..	..	Do.	3rd-class do. do.
	Nídámangalam do. ..	Yes.	..	1st-class do. do.
	Kuttanallur do. ..	..	Yes.	3rd-class do. do.
	Patukóta do. ..	Yes.	..	Civil Apothecary.
	Rajahmadam do. ..	Do.	..	3rd-class Hospital Assistant.
	Madukur do. ..	..	Yes.	3rd-class do. do.
	Velangulam do. ..	Yes.	..	3rd-class do. do.
	Manamailgudi do. ..	Do.	..	3rd-class do. do.

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
Shiyáli ..	Mimisal dispensary ..	Yes.	..	1st-class Hospital Assistant.
	Auvidiarkoil do. ..	..	Yes.	2nd-class do. do.
	Arantángi do. ..	..	Do.	2nd-class do. do.
	Shiyáli do. ..	Yes.	..	1st-class Assistant Apothecary.
	Tranquebar do. ..	Do.	..	3rd-class Hospital Assistant.
	Do. branch do. ..	..	Yes.	Honorary Surgeon.
	Tiruválúr dispensary ..	..	Do.	2nd-class Hospital Assistant.
	Nannilam do. ..	..	Do.	2nd-class do. do.
	Kodavassal do. ..	..	Do.	3rd-class do. do.
	Tiruturaipúndi do. ..	Yes.	..	Civil Apothecary.
	Mutupet do. ..	..	Yes.	3rd-class Hospital Assistant.
	Vedaraniem do. ..	..	Do.	1st-class do. do.

III. *Public Health.*—During the year under review the public health of this district was on the whole satisfactory. In the month of April 1885 cholera, which commenced in November 1884, was prevailing in several taluks, but the epidemic was on the decline; at the end of May it had almost disappeared, and since that time the mortality has been very slight, the deaths reported being of the sporadic type. For years past, the Tanjore delta has suffered much from periodical visitations of this disease, in fact it may be said to be endemic in it. I think, however, that much can be done to mitigate these visitations by improving the water-supply of towns and villages and also the sanitation of the same. I hope that the district board will not relax their efforts, now that it has disappeared, to provide a purer water-supply for all towns, and that they will utilise the budget allotment for sanitary purposes to effect this object.

During the year the rainfall, though less than the previous year, was ample, the crops were abundant, and the price of food-grains was about the average of previous good years.

IV. *Sanitation.*—The general sanitary condition of the large towns and villages of this district is not satisfactory. Some towns as Tiruvádi have establishments for conservancy purposes, and the sanitary condition of these is good. However, the greater majority of villages have none at all, or the establishments provided are inadequate. The inhabitants in too many cases are indifferent to sanitary matters. They expect the board to provide and maintain establishments for all villages. They do nothing themselves in this matter. They might easily, by local subscriptions, maintain establishments for scavengering and sweeping. Formerly, all the sweepings were carted away some distance and buried or utilised as manure, but the Board are now introducing cinerators at a small cost to burn the refuse sweepings.

Tiruvádi and Tranquebar are the only towns which have public latrines which are freely resorted to by the general public. In other towns and villages the people resort to the fields, banks of rivers, or any secluded spot for the purpose of nature.

V. *Water-supply.*—The Cauvery and its numerous branches supply the irrigated parts of this district, and river water is freely used for drinking purposes. It is, however, a bad source of supply, being liable to pollution. In the dry parts or taluks rainfed tanks supply the drinking water for the people. Although district officials do their best to prevent the pollution of these, yet the inhabitants in too many cases foul these by washing their dirty clothes and bathing in them. Wells are a much better source of supply than tanks or rivers, and I think that every endeavour should be made by the board to provide these as a source of drinking water for the inhabitants of this district.

VI. *Midwives.*—The conduct of the midwives during the year was very bad. One resigned and five were dismissed for short work. Of the present staff one half only have attended a satisfactory number of cases. I append a return giving the names of the dispensaries to which midwives are attached, their names, and the number of cases attended by each during the previous two years.

The system under which the present staff of midwives were obtained and educated in the old midwifery school here was a bad one. There was also a paucity of applicants, and as the school had to be kept up, many women of questionable character were induced to enter it with the hope of drawing large salaries; they do very little work, and in many cases their conduct is so bad that respectable people will not call them in to attend on members of their families.

Midwifery School.—The old midwifery school was closed in 1884 owing to the difficulty of obtaining candidates. As already stated the system under which this school was conducted was a bad one. No attempt was made to induce village midwives to enter it. It is well known that

in all large villages there is a midwife who attends on lying-in cases in the village in question. From long experience she knows how to conduct ordinary cases, but from want of education, in difficult or lingering cases, she does more harm than good. If such women were properly taught or trained in a school, skilled obstetric aid would soon be within the reach of the inhabitants of all large villages. I therefore propose that the midwifery school should be re-opened for the education of village midwives only. There is a large staff attached to the Tanjore medical school and their services can be utilised in the midwifery school. The expense would be slight as the midwives would only draw pay during the course of training, and this would cease after their passing out of the school and their return to the villages. Of course, for the working of this scheme, the aid and co-operation of district officials would be required to induce them to come to Tanjore, but I have no doubt that this will be readily given by all officials concerned. I merely give a general outline of my scheme, but if Government and the District Board approve of it, I shall be glad to give full details of it. I feel certain that if it could be worked properly and a sufficient number of village midwives be forthcoming for instruction, a great boon would be conferred by placing within the reach of the people skilful obstetric aid. At present this is not the case. During their course of training the midwives might also be taught principles of nursing and the therapeutic uses of ordinary drugs obtainable in the bazaars.

VII. Vaccination.—I append a return giving the number of cases vaccinated by medical subordinates of the local fund staff during the year. Their work on the whole has been very satisfactory.

Tanjore Medical School.—The third session of His Royal Highness the Prince of Wales' medical school opened on 1st October 1885 with 28 students on the roll, of whom 8 resumed their studies as third year students, 10 for the second, and 10 entered it for the first time. Of the latter number 2 students belong to the Bellary District Board and 1 to the Salem. Both these boards have joined the Tanjore one with the view of sending students here for education. The following table gives the names of the different professors with the subjects taught by each :—

Names of Professors.	Subjects taught.
1. Surgeon-Major J. H. Ritchie, M.D. ..	Surgery and Physiology. (Also Clinical Lectures on Surgery and Medicines).
2. Assistant Surgeon V. V. Patanker. ..	Anatomy and Medicine.
3. Civil Apothecary J. W. Wright	Midwifery and Hygiene.
4. Hospital Assistant Ramasawmy Naidu ..	Materia Medica and Medical Jurisprudence.

Senior Class Third Year Students.—Eight students are now completing their course of education. Of this number, I intend sending 5 to appear for the usual examination for promotion to the grade of hospital assistant in June next. There are at present only 4 vacancies in this district, and this number will be sufficient, I think, for the requirements of this district for one year. The remaining 3 will be remanded for another year's training. On the whole the conduct of this class has been satisfactory.

Junior Classes First and Second Year Students.—There are 20 students attending lectures in the junior department. With the exception of 2, whom I intend to recommend for dismissal for neglect of their studies, their conduct has been favorably reported on by the different professors of the school.

Clinical Lectures.—The second and third year students receive clinical instructions weekly in the wards of the Rajah Mirasidar hospital, which is the largest mofussil hospital in the presidency and is admirably suited for the purpose, containing 124 beds. The students therefore have unusual opportunities of studying diseases at the bed-side and of acquiring a practical knowledge of their profession.

TANJORE,
1st *May* 1886.

(Signed) J. H. RITCHIE, Surgeon-Major,
District Surgeon.

ORDER—dated 29th October 1886, No. 1435 L.F., Financial.

The receipts and charges of the District Board of Tanjore 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	3,98,743	1,81,010	2,74,411
1. Rates and Taxes—			
Cess on Land	3,28,402	3,48,000	3,71,770
Tolls	24,136	25,020	25,929
2. Education—			
School Fees	2,839	3,550	4,122
Other Items	347	1,000	626
3. Medical—			
Other Items	2,662	2,200	2,309
4. Interest—			
On Government Securities ..	29,869	24,540	30,436
On Arrears of Revenue ..	640	..	697
5. Miscellaneous—			
Contributions	2,285	7,000	..
Choultry Rents	1,54,659	1,58,160	1,70,330
Other Items	25,274	21,250	29,151
6. Public Works	2,576	500	2,040
7. Contribution from Provincial Funds—			
Education	1,150	3,120	2,474
Choultries	..	12,500	12,184
Hospitals and Dispensaries ..	2,640	2,640	2,640
8. Contribution from Special Funds—			
Pound Fund	..	800	3,664
Canal and Ferry Fund ..	8,000	8,000	8,000
9. Miscellaneous Debt Accounts ..	827	..	..
Grand Total ..	9,85,049	7,99,290	9,40,783

CHARGES.

GRANT I.			
New Works—			
Communications	1,39,350	1,02,938	70,512
Buildings	6,134	9,891	8,055
Miscellaneous Public Improvements	2,179	6,187	2,047
Repairs—			
Communications	1,86,148	1,82,386	1,73,158
Buildings	17,089	31,060	16,975
Miscellaneous Public Improvements	19,709	31,030	18,153
Engineering Establishment ..	48,249	43,006	34,299
Tools and Plant	1,793	3,250	1,075
Contributions	514	1,26,092	3,346
Miscellaneous	..	..	58
GRANT II.			
Inspection	3,198	3,880	3,353
Training Schools	5,060	4,860	2,966
Local Fund Schools	18,596	22,902	20,909
Results Grants	11,577	16,000	9,912
Contributions	2,581	..	..
Miscellaneous	481	1,150	560
GRANT III.			
Hospitals and Dispensaries ..	49,556	54,630	42,416
Vaccination	7,500	7,870	7,592
Sanitation	22,987	39,094	22,051
Choultries	1,33,618	1,45,300	1,67,929
Travellers' Bungalows	284	508	389
Contributions	14,499	10,790	15,986
Miscellaneous	22	..	20

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
GRANT IV.	RS.	RS.	RS.
Establishment, including Contingencies, Refunds, &c. ..	19,334	22,861	21,503
Miscellaneous Debt Accounts ..	180	..	..
Total Expenditure ..	7,10,638	8,65,685	6,43,264
Balance ..	2,74,411	—66,395	2,97,519
Grand Total ..	9,85,049	7,99,290	9,40,783

2. From statement VI it would seem that the sum of Rs. 1,82,514, given under Choultry rents in statement I-A, includes Government contributions amounting to Rs. 12,184, which should be exhibited under Contributions from Provincial funds. To this head should also be transferred the Provincial grant of Rs. 2,640 for the Raja Mirassidar Hospital shown under Medical endowments. In statement I-B a sum of Rs. 25 is shown separately as the cost of avenue establishment under Grant I, instead of being included with other avenue charges under Miscellaneous Public Improvements. A similar error was noticed in the accounts of 1884-85—*vide* paragraph 5 of G.O., dated 21st September 1885, No. 774 L.F., and paragraph 3 of the President's letter recorded in G.O., dated 7th June 1886, No. 628 L.F. The cost of medicines and surgical apparatus, amounting to Rs. 4,509, is exhibited under Hospitals and Dispensaries instead of under Contribution to Provincial funds, as required by G.O., dated 12th December 1885, No. 1208 L.F. The appropriation of Rs. 1,000 from the General fund on account of the conjee-house at Tanjore is again shown as a separate charge, notwithstanding clause (5) of official memorandum, dated 28th September 1885, No. 384. The necessary corrections have now been made in the foregoing abstract.

3. The transactions of the Patukóta middle school, which is partly supported by a contribution of Rs. 1,200 from the funds of the Nadiyam Muttam at that place, should have been shown in statement VI, and it should be explained why no receipts were realized during the year in favor of the Nadiyam Muttam chattram. It is observed that the transactions of the Raja Mirassidar Hospital * and the choultries noted below closed with *minus* balances :—

* Rs. 13,076.

Raja's Chattrams.

	RS.
Rajakumaraboye	612
Saydampalpuram	521
Dropathampalpuram	489

Government Chattrams.

Alangudi	213
Kunnugudi	879
Papanasam	10
Perambur	29
Paralam	288
Thathan Chavady	108
Tiruvalur Hanumar	106

Private Chattrams.

Anaikára Chattram	191
Nadiyam Muttam Chattram at Patukóta	2,623

The President is requested to report how these deficits were made good.

4. The following discrepancies should be explained :—

(*a*) Miscellaneous receipts under Education are given as Rs. 161 in statement I-A and as Rs. 146 in statement IX.

(*b*) In statement I-A, Miscellaneous receipts, under "Medical" are given as Rs. 505, whereas according to statement VI they amounted to Rs. 828.

(*c*) In statement I-A the receipts from choultry rents are given as Rs. 1,82,514, whereas, according to statement VI, they amounted, including Government contributions, to Rs. 1,81,999 as shown below :—

	RS.
Government contributions	12,184
Rents and produce of land	1,58,195
Miscellaneous receipts	11,620
Total ..	1,81,999

(*d*) The result grants paid to private schools are given as Rs. 9,912 in statement I-B and as Rs. 11,497 in statement X.

(*e*) In statement I-B and in the margin of paragraph 49 of the report the contingent charges of choultries are given as Rs. 38,867, whereas according to statement XI they amounted to Rs. 47,876.

5. Statements VIII and XV, which ought to have accompanied the report, should now be submitted without further delay.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Exd. T. O'Connor.

No 3075 dated 19th Dec 1886

Communicated to the S.E. VI circle for information:

(sd) J.O.H.

W.

Govt. of {1886} Madras

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 29th Oct. 1886, No. 1435 L.F.

No 3075 dated 19th Dec 1886

OCTOBER.

Local Fund Report.

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

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

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From J. B. PENNINGTON, Esq., President, District Board, Tanjore, to the Chief Secretary to Government, dated Vallam, 11th August 1886, No. 130.

I have the honor to submit my report on the administration of the Local funds of this district for the official year 1885-86. The several accompanying statements have been drawn up in the new forms prescribed in G.O., No. 741, dated 18th September 1885, as directed by Government in their Order, No. 452, dated 22nd April 1886, and audited in the treasury office, the Deputy Collector being at the head of the audit department under G.O., No. 514, dated 10th March 1885, communicated in Revenue Board's Proceedings, No. 728, dated 21st March 1885.

2. The report was laid before the district board and passed by them at their meeting held on the 17th July 1886 (*vide* copy of resolution enclosed).

3. Annexed are the usual statements showing the incidence of taxation and the financial position of local funds during the year 1885-86 in this district—

STATEMENT A.

District.	Circle.	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 of the total Local Fund receipts.
						1884-85.	*1885-86.	1884-85.	1885-86.	
Tanjore.	..	ACS. 3,654	2,130,383	RS. 3,97,699	RS. 6,66,372	RS. A. P. 0 2 8	RS. A. P. 0 2 11	RS. A. P. 0 2 5	RS. A. P. 0 2 9	RS. A. P. 0 5 0

STATEMENT B.

District.	Circle.	Accumulated surplus at the beginning of the year.	Actual receipts.	Total assets.	Actual expenditure.	Accumulated surplus at the end of the year.	Adjustment entries.	Amount available for purposes of allotment.	Remarks.
Tanjore ..	..	RS. 2,74 411	RS. 6,66,372	RS. 9,40,783	RS. 6,44,264	RS. 2,95,500 *	..	** 4,177 (General District fund) and Rs. 82,714, chuttrum, &c., endowments.	** The rest of the amount appertains to the Railway Guarantee fund, Rs. 2,16,963.

* Excluding debt head transactions.

4. The increase in the incidence of taxation during the year under report as compared with 1884-85 is due to the increased collections under land-cess and tolls explained further on.

5. The total charges of the year amounted to Rs. 6,36,834 against a budget grant of Rs. 8,35,580 and against Rs. 7,06,231 spent during the previous year, leaving at the close of the year an unspent balance of Rs. 2,95,500 as shown in the margin. From the above it will be seen that the year ended in a deficit under the district fund (general branch). This was due to unforeseen and heavy outlay on *Public Works*, especially on roads.

	Rs.
Railway Guarantee fund	2,16,963
Endowment fund	82,714
District fund (general branch) ..	—4,177

6. The distinctions between the minor funds hitherto maintained in the accounts having been ordered to be discontinued, all transactions have been shown in a lump.

7. The receipts of the year amounted to Rs. 6,66,372 against an estimate of Rs. 6,18,280 and Rs. 5,85,480 actually brought to account during 1884-85. The net increase of Rs. 48,092 over the estimate of 1885-86 has arisen from a gross increase of Rs. 57,472 in twenty-one items of revenue counterbalanced by a decrease of Rs. 9,380 under seven others as detailed in statement I-A.

8. Though all the items of receipts which call for remark have been explained in detail in the column of remarks of statement I-A, the most important of them are enumerated hereunder, and the variations in them are explained opposite to each—

(*a*) *Cess on Land including Railway Guarantee Fund.*—This is due to the more favorable character of the season compared with 1884-85, in consequence of which collections were made more easily, and also to the collections of the arrears of 1884-85, which was an unprecedentedly disastrous year.

	Rs.
Increase over estimate	23,770
Do. over actuals of 1884-85 ..	43,369

(*b*) *Tolls.*—The whole amount due by all the municipalities was paid up within the year, except Rs. 550 in the case of Negapatam, which was not paid although the chairman was addressed several times on the subject. He has again been requested to expedite the payment.

	Rs.
Excess over estimate	909
Do. over last year's actuals ..	1,873

(*c*) *Interest on Government Securities.*—Due to the interest for the previous half-year having been drawn during 1885-86.

	Rs.
Increase over estimate	5,896
Do. over last year's actuals ..	567

(*d*) *Choultry Rents.*—Due to the more punctual adjustment during 1885-86 of the value of paddy used for feeding purposes at the current selling prices.

	Rs.
Increase over estimate	11,854
Do. over actuals of 1884-85 ..	27,855

(*e*) *Fishery Rents.* — Attributable perhaps to the greater protection afforded to Government renters by judicial tribunals against trespassers.

	Rs.
Increase over estimate	4,746
Do. over actuals of 1884-85 ..	2,203

(*f*) *Contributions from Special Funds —Pound Funds.*—Has arisen from the adjustment during 1885-86 of the collections of 1884-85, which had been reserved for the construction and repair of pounds.

	Rs.
Increase over estimate	2,864
Do. over last year's actuals ..	3,664

(*g*) *Contributions from Private Individuals—Miscellaneous* (5-*A*).—Only Rs. 1,420 was realised from this source, as the mirasidars had not recovered from the disasters of 1884-85, and because several works already contributed for were not carried out by the district board.

	Rs.
Decrease below budget	5,580
Do. last year	3,295

EXPENDITURE.

9. *Grant I, Public Works—New Works.*—The total outlay under this head, Rs. 80,614, is made up of the expenditure on Roads, Civil Buildings, and Miscellaneous

Public Improvements debitable to the District and Endowment funds. The construction of new roads in progress cost Rs. 70,512 (including those in charge of the Department of Public Works) out of a total allotment of Rs. 1,02,938 and against Rs. 1,39,350 spent during 1884-85. This was 68 per cent. of the allotments as in the previous year. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted respectively to Rs. 8,055 and Rs. 2,047 out of Rs. 9,891 and Rs. 6,187 allotted for the purpose, and against Rs. 6,134 and Rs. 2,179 spent during 1884-85.

10. The expenditure of 1885-86 showed no better results as compared with the previous year, and the low percentage was due to the temporary suspension of works about the middle of the year on account of the orders of Government restricting expenditure and to the abandonment of some of the budgeted works by the district board.

11. *Repairs.*—The maintenance of roads in charge of the Local Fund engineering department cost Rs. 1,62,986 out of an allotment of Rs. 1,63,450, while during 1884-85 the district board laid out Rs. 1,86,148. The Department of Public Works roads were kept up at a cost of Rs. 10,172 during 1885-86, though the budget provided Rs. 18,940 for the purpose, and Rs. 10,797 were spent during 1884-85.

About 95 per cent. of the total allotments for repairs were spent during the year which, though favorable in comparison with 1884-85, was by no means a good year for the roads. The heavy rain and consequent floods reduced almost all the important roads in the late eastern range into such a state of disrepair that it cost more than Rs. 10,000 to restore them, and a list of roads on which special repairs had to be carried out on this account is submitted for the information of Government.

12. The expenditure on Civil Buildings and Miscellaneous Public Improvements amounted to Rs. 35,103 out of Rs. 62,090 allotted during 1885-86, and against Rs. 36,798, the previous year's charges. It came to a little over 56 per cent. of the allotments. The works consist of annual repairs to chuttrum buildings, cultivation works, and the maintenance of avenues, including the pay of the superintendents. The short expenditure under these items is due to the difficulty found in procuring labor and contractors to carry out works in the Patukóta taluk, where the majority of the chuttrums are situated, and to the fact that the improvements to cultivation works could not be completed during the latter part of the year, in consequence of which several of them have had to be provided for in this year's incomplete list.

13. A detailed statement of the works in progress during 1885-86 is submitted herewith in form No. 3 appended to the draft local fund rules, and the statement showing the mileage and cost of roads prepared in form No. 4-A and the avenue statement (1V-B) prescribed in G.O., No. 154 L.F., dated 5th February 1886, are also enclosed.

14. Taking into consideration the serious damage done to roads all over the district owing to the unprecedented rain and floods of 1884-85 and the heavy rainfall during November and December of the year under review, the general state of the communications may be said to have been satisfactory throughout the year, except in the Patukóta, Mannárgudi and Tiruturaipúndi taluks, where the damage was excessive and the maintenance of the roads extremely difficult.

15. The engineering establishment cost local funds Rs. 37,043 including travelling allowances during 1885-86, against an allotment of Rs. 43,006 and Rs. 41,015 spent during 1884-85. The saving under Establishment charges arose chiefly from the abolition of the second supervisor (eastern division) and his office during 1885-86. The charges of 1885-86 came to 13·86 per cent. on outlay by that department against $12\frac{1}{2}$ per cent. during the previous year. The difference being very slight calls for no remarks.

16. In this connection it is also to be noted that a sum of Rs. 2,863, contributed to the Public Works department on account of supervision charges, &c., during 1884-85 and a portion of 1885-86, was refunded to local funds during the year under review under G.O., Mis. No. 995 L.F., dated 9th November 1885, which relieves the district board from the payment of supervision charges.

17. The other items of charges under this grant were all ordinary and require no comment.

18. *Grant II, Education—Inspection.*—During the year under review the district continued to be in charge of four Deputy Inspectors of Schools as during 1884-85.

Mr. Kistnasawmy Aiyar in charge of the Tanjore north range was absent from work for 112 days (70 days on other duty as Acting Inspector in the Sixth division and for the rest of the time on privilege leave on account of ill-health), when Kuppusawmy Aiyar from the second division inspector's office and K. Duraisawmy Aiyar of the Madura Normal school filled his place temporarily.

Rungasawmy Aiyangar, in charge of the Tanjore southern range, took privilege leave from the 19th February to the 31st March last, and T. A. Ramachandra Aiyar was in charge.

Again the Deputy Inspector of Schools, Máyavaram range, Mr. P. Ramachandra Rao, availed himself of forty days' privilege leave during the year, when T. A. Ramachandra Aiyar acted for him, but in May last Mr. P. Ramachandra Row died.

The officer in charge of the Negapatam range also took forty days' privilege leave in June and July last, when the Deputy Inspector of Schools, Patukóta, was placed in charge.

During the year under review the district board were relieved from the payment of contribution towards the pay of the deputy inspectors under orders of Government, so no expenditure was incurred on that account during the year.

19. *Inspection Subordinate Agency.*—There was no change either in the pay or number of the inspecting schoolmasters, except in the case of those in charge of the Tanjore and Kumbakónam taluks, where the number was reduced from 4 to 2 in consequence of the suggestion of the Inspector of Schools to substitute one inspecting schoolmaster on Rs. 30 for the two on Rs. 15 employed experimentally under G.O., Mis. No. 842, dated 26th April 1883, so that the number of inspecting schoolmasters at the end of 1885-86 was 7 as noted in the margin, instead of 9 as at the beginning of 1885-86. The work of these subordinates is not easy of comparison either individually or for the sub-range, as they did not work with ranges *equal in extent or similarly circumstanced.*

Negapatam	1
Patukóta	2
Máyavaram	2
Tanjore	2
	—
.. ..	7
	—

For the greater part of the year four subordinates were in charge of the Tanjore range; of these the Vallam inspecting schoolmaster worked 311 days and assisted in the Durbar examination of schools in the Tanjore municipality. He is reported to have done his work with energy, interest and success. The inspecting schoolmaster, Pápanásam range, also did his work well enough. But the subordinates in charge of the Ammápet and Tiruvadamarudúr ranges were not favorably reported on.

Towards the end of the year, these four officers were replaced by Saminada Mudaly and Strinivasa Row, when the re-arrangement of the ranges of the inspecting schoolmasters in Tanjore and Kumbakónam, above alluded to, came into force. The former was in charge of the Tanjore taluk, while the latter was employed in Kumbakónam. Though new to the work, the former is described as intelligent, painstaking, and promising, while the latter, though also intelligent, is said to have manifested a lack of energy and system.

Mannárgudi Deputy Inspector's Range consisting of the Mannárgudi and Patukóta taluks. K. Duraisawmy Aiyar was in charge of the Mannárgudi taluk till the 4th May 1885, when he was transferred to Madura, and the inspecting schoolmaster, Patukóta, looked after this range also temporarily. In July 1885, Muthukistna Aiyar joined the Mannárgudi range as permanent inspecting schoolmaster, and on Muthukistna Aiyar's retransfer to Patukóta in January 1886, A. K. Sambamurti Aiyar succeeded him in the Mannárgudi taluk. As, however, Muthukistna Aiyar secured a footing in the Cónsular Agent's office at Pondicherry, he did not join the Patukóta taluk, and his place was not filled up till the end of March.

Máyavaram Range.—In this range two inspecting schoolmasters were, as usual, employed, one in charge of Máyavaram and Shiyáli taluks, and the other in charge of

the Nannilam taluk. The Máyavaram inspecting schoolmaster was on privilege leave for one month, when the range was looked after by the Nannilam officer. The latter officer was transferred to Mannárgudi at the beginning of 1886, when his place was vacant for 26 days.

Negapatam Range.—One inspecting schoolmaster worked in the Negapatam and Tiruturaipúndi taluks forming this range. He, too, was on leave for a month during the year under review.

20. Enclosed are two abstract statements showing the work turned out by these subordinates during the year.

21. The total expenditure under this head was Rs. 3,353 against a budget grant of Rs. 3,880 and Rs. 3,198 spent during 1884-85. The decrease of the actual below the estimated outlay for the year arose from temporary vacancies in the appointments.

22. *Training Schools.*—During 1884-85, two Normal schools, one at the district head-quarters and the other at Tiruválúr, were in working order. The district board had to close the latter institution much against their will for want of funds at the end of 1884-85, so that only the school at the district head-quarters continued during 1885-86. It had 29 students on its rolls in March 1886, against 30 on the corresponding date of the previous year. Of the 29 students, 22 passed the Special Upper Primary examination, against 26 during 1884-85, 21 in the first and 1 in the second class. The practising branch contained 84 students, of whom 45 attended on an average; of these 14 passed the Upper and 11 the Lower Primary examinations.

There were frequent changes in the teaching staff. The head master's work changed hands nine times, T. A. Ramachandra Aiyar and P. S. Venkatapathi Aiyar, however, having held charge for about $5\frac{1}{2}$ and 3 months respectively. In spite of this disadvantage the school is reported to have acquitted itself very creditably at the Special Upper Primary examination of December 1885 and the teaching power test held in April 1886, nor was physical education neglected. The students are reported to have performed some feats to the satisfaction of the Inspector of Schools who witnessed them in person. The district board spent Rs. 2,966 on this school against an allotment of Rs. 4,860 for two schools and against Rs. 5,060 spent on the two schools during 1884-85.

23. *Local Fund Schools, &c., Colleges.*—One institution of this class was, as usual, under the district board's management, that is to say, the *Oriental Sanskrit College* at Tiruvádi attached to the Kaliyanamahal chuttrum at that place.

There were 66 pupils on the rolls in March 1886 against 61 in March 1885. Though the students underwent no *public* examination, still 26 are reported to have passed the annual examination held in 1886 against 32 in the previous year, and the results of the examination are reported to have been satisfactory on the whole. The head pandit of the Kumbakónam College examined this institution as usual. The acting deputy inspector had occasion to examine the school a second time with the aid of another pandit in order to ascertain the truth of certain complaints regarding undue favor alleged to have been shown by the head pandit of the Kumbakónam College in examining the school, and it was found that the complaint was not founded on fact. The charges on this school during 1885-86 amounted to Rs. 888 against Rs. 978 allotted in the budget, and against Rs. 825 the outlay of the previous year.

24. *Secondary Schools.*—The schools of this class administered by the board are the High school at Tiruválúr, the Middle school at Patukóta, transferred to the district board from October 1884 under G.O., No. 1869, dated 13th August 1884, and the Chuttrum school at Oratanad in the Tanjore taluk. The details of their working are noticed hereunder.

25. *Tiruválúr High School.*—This institution was transferred to the district board in the latter part of 1884-85. During the year under review arrangements were made to raise its standard by opening a sixth (Matriculation) class in January last.

At the beginning of the year the school had a strength of 130. There were 93 admissions against 73 withdrawals, so that the year closed with 150 students on the rolls and had an average attendance of 126 pupils. The opening of the sixth class has resulted in strengthening the lower classes owing to the facility it affords for boys to complete their High school education at Tiruválúr.

The receipts amounted to Rs. 2,677 during 1885-86. The charges came to Rs. 2,866 against a grant of Rs. 3,044 and against Rs. 2,314 spent during 1884-85. The increased expenditure (above the actuals of 1884-85) was due to the employment of a head master on Rs. 90 from January 1886 and to the purchase of physical science apparatus at a cost of about Rs. 300.

Sixteen pupils appeared for the Fifth-class Comparative examination, of whom only 6 were successful. This poor result, the head master says, might in part be attributed to the severity and tediousness of the examination. In the Middle School examination, however, 19 passed out of 23 presented. The results of the examination of the other classes by the acting head master were also creditable, as they showed an increase in the percentage of passes over those of the last year.

26. *Middle school, Patukóta.*—An additional class, the lower fourth, was opened in this school in January last. Till the end of last year, the highest class was the third. The strength of the school was 48 in March 1886 against 58 in 1885. Sixteen pupils were presented for examination against 20 during 1884-85; of these 12 proved successful in the Upper Primary examination, and 10 out of 11 passed in the Lower Primary examination against 14 in 1884-85. The decline in the strength was due partly to want of co-operation, &c., on the part of the old set of teachers, but as the establishment has been strengthened and new hands put in, better results may be expected during 1886-87. The school-fee collections amounted to Rs. 354-3-0 and the charges to Rs. 952.

27. *Oratanád.*—The strength of this school, which is attached to the Muktámbálpuram chuttrum in Oratanád village, rose from 69 at the beginning of the year to 98 in March 1886 owing to the admission of an increased number of boarding scholars and the abolition of school fees even in the case of day scholars. The school did not present pupils for the Lower Fourth Comparative examination, as none was held in the division. At the deputy inspector's examination, however, the students are reported to have acquitted themselves fairly in spite of several changes in the teaching staff. The district board spent Rs. 1,016 on this school.

28. The only other Chuttrum school for boys is one of the primary grade at Rájámadam, maintained from the funds of the Móhanambálpuram chuttrum in the Patukóta taluk. It taught up to the second class according to the course prescribed in the standing orders of the Educational Department and had 86 students on its rolls, of whom 79 attended on an average. The total receipts, including sale of books (Rs. 81), amounted to Rs. 112, while the maintenance of the school cost Rs. 589 against Rs. 550 provided in the budget and against Rs. 458 spent during 1884-85. All the teachers employed are passed men and the school made fair progress during the year under review.

29. *Girls' School at Nidámangalam* attached to Yenumámbálpuram chuttrum in the same village. Two mistresses were employed in it. The number of students, including 38 boarders, was 112 with an average attendance of 60 pupils. Seven students were on receipt of stipends. The school did not make satisfactory progress owing to mismanagement on the part of the present head mistress and want of harmony among the teachers. Arrangements have been made to replace the present head mistress. The total charges came to Rs. 499 against an estimate of Rs. 486 and Rs. 511 spent during 1884-85.

30. *Local Fund Schools.*—The schools under the management of the district board were 96 in number, 16 being on the salary and the rest on the combined system. Those of the former description were maintained entirely from local funds, the school fees being taken by the board, while in those of the latter class the teachers were paid low fixed salaries and 50 per cent. grants *plus* the school-fee collections.

31. Though there was no provision for the salary system schools in the budget yet the board were obliged to keep them up as the educational authorities first objected to their transfer to private agency on the combined system, and when they subsequently withdrew their objection, it was too late to take advantage of the concession. Rs. 1,113 were realised in the shape of school fees, while the charges amounted to Rs. 6,053. The strength, average attendance, and other particulars about these schools

are given in statement No. 9. The total number on their rolls was 934 with an average attendance of 744 pupils.

The schools in the Negapatam range produced fair results, except two or three, where, owing to inefficiency and other defects in the teachers, the progress made was not satisfactory. The results in the Máyavaram range were rather indifferent, and as these schools have been reported to impart no instruction commensurate in value with the cost of their maintenance, they have been transferred to the combined system from 1886-87.

32. The combined system schools under the management of the board were distributed among the several ranges as shown below:—

Tanjore	43
Mannárgudi	14
Máyavaram	12
Negapatam	11
	80

A larger number of schools, than had been budgeted for, had to be maintained in the Tanjore range, as the Deputy Inspector of Schools represented that they were absolutely necessary and that the total educational charges for his division would not exceed the allotment. These 87 schools had on their rolls 3,280 students, of whom 2,628 attended on an average and the total charges came to Rs. 8,044.

The teachers employed in the Tanjore range being mostly trained men, the instruction imparted was systematic. The schools in the Negapatam and Patukóta ranges also produced fair results, but in the Máyavaram range, the results were not on the whole satisfactory, the reason being that the majority of the teachers having been once on receipt of higher pay worked with a feeling of discontent.

33. *Results System Schools.*—The number of schools registered, examined, and not examined is given below; 10,708 boys and girls attended them against 7,062 during 1884-85:—

Names of Ranges.	Registered.	Examined.	Not examined.
Tanjore, north range	229	201	28
Patukóta	198	120	78
Máyavaram	179	139	40
Negapatam	81	64	17
Total ..	687	524	163

34. In addition to the above there were, during the year under review, 434 unaided indigenous schools with 7,803 pupils on their rolls, so that it will be seen that during 1885-86 primary education was in a more satisfactory condition than during the preceding year.

35. *Purchase of Books and Commission on their Sale.*—The schools in the Tanjore and Patukóta ranges obtained their supply of books from the Local Fund depôt at Tanjore, in charge of the head master of the Normal school, but in the Negapatam and Máyavaram ranges the students were left to make their own arrangements. Hence the charges under both these heads showed a considerable decrease.

36. The total charges under this grant amounted to Rs. 37,700 during the year under review against an allotment of Rs. 48,792 and against Rs. 41,498 the charges of 1884-85.

37. *Grant III, Sanitation, &c., Hospitals and Dispensaries.*—During the year under review the number of hospitals and dispensaries (29) remained the same. Of these 3 have endowments secured in the shape of Government promissory notes, but, as the income derived from them was not sufficient to maintain them, their funds had to be supplemented, as usual, from the general revenues of the district fund. The Rajah Mirasidar hospital was, as usual, maintained by contributions from the Tanjore municipality, from Provincial revenue, and from the funds of the Muktambalpuram chuttrum. Of the remaining institutions 7 attached to the Rajah's chuttrums and located in the same villages as the chuttrums themselves were maintained from

the income of the chuttrums concerned; 9 more, maintained from the chuttrum funds, are located in important villages near the chuttrums, so that the number of institutions dependent *entirely* upon the so-called general funds of the district was only 9.

Eleven of these dispensaries accommodate in as well as out patients, the more important cases or those requiring major operations being sent to the Rajah Mirasidar hospital, Tanjore, from the adjoining minor institutions.

The details of their working are given in the report of the district surgeon, a copy of which is submitted for information. It will be seen from the return of patients forwarded therewith that these institutions have done good service and are increasingly popular, there having been an increase in the number of patients as noted below:—

	In-patients.	Out-patients.
1884-85	2,598	173,057
1885-86	2,934	178,950

The maintenance of all these institutions, the Rajah Mirasidar hospital excepted, cost Rs. 28,068 against Rs. 35,480 allotted for the purpose and Rs. 29,999 spent during 1884-85. Thus the average cost of treating a patient during 1885-86 was 2 annas 5 pies.

38. *Rajah Mirasidar Hospital at Tanjore.*—This is the largest hospital in the presidency outside of Madras and is under the immediate charge of the district surgeon, aided by a considerable staff of subordinates, consisting of an assistant surgeon, a civil apothecary, two hospital assistants, and the students of the Tanjore Medical school which is attached to the hospital.

During the year under report the superintendent's allowance of Rs. 50 a month, which was drawn by Dr. Lloyd and for a few months also by Dr. Ritchie after he joined this district, had to be withdrawn under G.O., No. 644, dated 23rd March 1885, and the services of the clerk and some of the servants also were dispensed with by the district board at the suggestion of the district surgeon. Thus the total charges came to Rs. 7,119 only against an allotment of Rs. 6,520 for the year as compared with Rs. 17,192 spent during 1884-85. The increased outlay over the grant for 1885-86 was necessitated by the admission of a larger number of in-patients to afford clinical instruction to the students of the Medical school, while the decrease below the charges of 1884-85 was due to a large amount having been laid out on special repairs to the hospital buildings during that year.

39. *His Royal Highness the Prince of Wales' Medical School, Tanjore.*—This is the third year since the opening of the school. It is managed by the district surgeon as superintendent and a staff of teachers, consisting of the assistant surgeon, a civil apothecary, and an hospital assistant of the second grade.

Its strength on the 31st March 1886 was 28 against 19 on the corresponding date of the previous year 1884-85, and is divided into three classes, the highest class containing 8 pupils, while the rest of the pupils were divided equally between the other two classes. Of the 8 students in the highest class, the district surgeon sent up 5, who had acquitted themselves to his satisfaction, to be examined for the grade of hospital assistants, and the remaining 3 have been ordered to continue another year in the highest class at the district surgeon's suggestion. The students of the junior classes, except two who have been dismissed, are favorably reported on. As the district surgeon's report gives full details of all other matters connected with the subject, they are not reiterated here. I may add, however, that one of the Tanjore students, Govindasawmy, carried off the Government gold medal at the examination in Madras.

Annexed is an abstract of the financial position of this institution —

	RS.
Balance at the beginning of the year	5,880
Receipts of 1885-86	4,556
Total ..	10,436
Deduct charges ..	6,354
Closing balance ..	4,082

The budget allotment for its maintenance in 1885-86 was Rs. 6,400, while the board spent Rs. 5,009 on it during the previous year. The opening of the third or lowest class in October 1885 increased the charges of 1885-86 over those of the previous year.

40. *District Surgeon's Establishment.*—This consisted of two clerks, one on Rs. 20 and the other on Rs. 12½ a month as usual. The charge on this account amounted to Rs. 827 out of a budget grant of Rs. 850 and against Rs. 859 spent during 1884-85. The small decrease below the estimate of the year and the previous year's actuals calls for no remark.

Vaccination.—The vaccine staff at work during the year under review consisted of 2 first-class deputy inspectors, 9 first and 24 second class vaccinators, and 4 probationers. The total charges on account of this establishment, including travelling allowance, &c., amounted to Rs. 7,592 against an allotment of Rs. 7,870 and against Rs. 7,500 spent during 1884-85. Animal vaccination was successfully carried on during the year. The total number vaccinated was 47,269—44,432 successfully against 44,417 (vaccinated) and 42,086 (successful) during 1884-85. During the year under review the percentage of successful operations was 94 of the whole number, and the increase in the total number vaccinated is due to the more favorable character of the season. The average cost per successful case was 2 annas 9 pies against 2 annas 7 pies in the Tanjore range and 3 annas in the Negapatam range during 1884-85.

42. *Sanitation.*—The details of the outlay under this head are given in the statement appended below in comparison with the grant for the year and the previous year's actuals:—

	Estimate, 1885-86.	Charges, 1885-86.	Actuals, 1884-85.
	RS.	RS.	RS.
Water-supply	19,404	4,392	5,471
Village sites	1,000	..	..
Scavengering establishment	17,070	15,661	15,271
Sanitary arrangements at fairs, &c.	1,620	843	684
Other sanitary outlay		1,155	1,560

43. The figures entered under "*Water-supply*" represent the amount spent on the repair of 23 tanks and the salary of the tank-watchmen employed in the several localities by the district board. Besides this, a large number of tanks included in the budget were partly repaired during 1885-86, though the work had not been paid for in that year as bills were not submitted in time. In addition to the tanks, the conservation of which is paid for by the district board, a good many more are protected from contamination by notices issued by the magistrates concerned and by the residents who employ watchmen to look after them. It is said that the people of the district have begun to appreciate the importance of improving the water-supply and to do what they can to conserve it without expense or much official pressure, so that it may be hoped that in time every village will be supplied with at least one source of water not absolutely poisonous, though it must be admitted that very little has yet been accomplished towards that most desirable object.

44. I regret to say that no expenditure was incurred during 1885-86 in the improvement of village sites, as the money was wanted for avenues and was not urgently required otherwise.

45. The scavengering of the small towns and large villages consumed the larger portion of the grant for sanitation as usual. The expenditure was made up of the salary of the scavenger maistries, peons, toties, and the hire of conservancy carts employed during the year. The difference between this and the previous year's charges being Rs. 290 only calls for no special remark, while the decrease below the estimate for 1885-86 is due to the cheap rates at which the services of the scavengering carts were secured and the stoppage of pay of the sweepers, &c., for the days they did not work during the year. These establishments worked under the general supervision of the several sub-magistrates in their stations, while in other places the village officers supervised them.

46. The charges on account of the next two sub-heads under this item (sanitation) amounted to Rs. 1,998 against Rs. 2,244 spent during 1884-85 and against a budget grant of Rs. 1,620. Proper arrangements were made for the convenience of the people who resorted to the festivals by the construction of temporary sheds, the supply of water, and the employment of special medical agency to guard against the out-break of disease. Fortunately for the district the festivals were all free from epidemics. The lighting charges were all ordinary and call for no remark. The decrease in the cholera charges of 1885-86 below the grant of the year and the previous year's actuals is due to the fact that the district has been free from the epidemic since May 1885, up to which date it had been lingering in several taluks though in a mild form. The deaths from cholera subsequent to May 1885 were all sporadic.

47. *Markets.*—As usual, the district board maintained no markets of their own, but in several of the important villages weekly fairs are held. The divisional officers, who were called upon to report whether the opening of any new markets was desirable in the interests of the public, reported that none were necessary.

48. *Choultries.*—During the year under review the number and status of the institutions administered by the district board underwent no change. Their direct management was transferred to the respective Revenue divisional officers under G.O., No. 2289, dated 15th September 1884, from the 1st January 1885, so that this is the first complete year during which they were under their management. They are distributed among the divisional officers as shown in the margin; the most important ones are situated in the Patukóta and Tanjore taluks. Their receipts and charges and other particulars are shown in statements Nos. 6 and 11 of the annual accounts. A statement showing the buildings and other appurtenances attached to them also accompanies in form No. 15.

Tanjore division	17
Sub-division	8
Head Assistant's division	4
Patukóta division	8
Mannárgudi division	3
	40

49. The total charges amounted to Rs. 1,67,929 against Rs. 1,45,250 allotted during 1885-86 and Rs. 1,33,618 spent during the previous year. There is an increase under all items, establishment, feeding and contingent charges; the higher rate of salaries sanctioned to some of the village servants in the Patukóta taluk and paid throughout the year contributed to the increase under the first item. The charges under "feeding" show an increase in consequence of the adjustment of the value of paddy in the monthly accounts at the *current selling* prices instead of at the estimated value of a rupee per kalam, as entered in the budget, and the real increase is very slight. The outlay on contingencies shows a slight increase over the figures of the previous year, but being of a contingent nature calls for no special explanation.

	Rs.
Establishment	30,205
Feeding charges	98,837
Contingencies	38,867

50. The number of travellers fed in all the chuttrums was 1,759,343, so that the average cost of one meal came to about $10\frac{3}{4}$ pies against a little over 7 pies during 1884-85.

The details of the meals served out at the several institutions are appended —

1. To school boys who received cooked food	1,43,055
2. To travellers who received cooked food, including hospital patients	1,340,266
3. To travellers who received raw rice	276,022
	1,759,343

51. *Travellers' Bungalows.*—There were three bungalows under the district board's management as before. Their receipts and charges amounted to Rs. 215 and Rs. 389 against an allotment of Rs. 508 and Rs. 284 the previous year's outlay.

Shiyáli.
Tranquebar.
Tiruvádi.

52. The expenditure under Contributions to Provincial funds includes the sums paid for sanitary inspection, &c.; those to municipalities were for the maintenance of dispensaries and the special charges on account of the Mahámagham festival at Kumbakónam held in February and March 1885.

53. The other items of charges under this grant call for no remarks.

54. *Grant IV, Miscellaneous.*—The charges under this head amounted to Rs. 21,503 against an allotment of Rs. 22,861 for 1885-86 and Rs. 19,334 spent during the previous year. The charges on account of the controlling establishment at the presidency have also been adjusted according to the advice of the Accountant-General. The only two items deserving of notice are *Travelling allowance to non-official members* and *Refunds*, both of which show an increase. As a large number of members claimed batta during 1885-86, the charges under that head increased, while the amount of deposits returned during the year under review increased the expenditure under refunds. The other variations between the year's expenditure and its grant and the outlay of the previous year call for no notice.

55. *Meetings of the District Board.*—The system of fortnightly meetings introduced in January 1885 prevailed during the year under report. The total number of meetings *convened* was 26, but no business could be done at four of them for want of a quorum. The usual statement of the meetings *held* and the attendance of members at each, distinguishing the official from the non-official element, *excluding the President* (who attended 18 of the meetings), is appended. The list of members on the board is also enclosed.

56. *Working of the Board.*—It will be observed that there has been a great improvement in the attendance of non-official members; thanks to the regularity with which a very select few devote themselves to public business as will be seen from the enclosed statement showing the number of meetings attended by each member. Probably the payment of a very liberal travelling allowance has done something towards securing greater punctuality in attendance.

Concise Report of Local Fund and Chatram dispensaries of Tanjore district for 1885-86.

I. During the official year 1884-85 there were 29 dispensaries in operation in this district, and there were also 29, the same number, in 1885-86. As in the previous year, no dispensary was either opened or closed during the year under review.

II. The following table gives the respective localities of the dispensaries in this district, the number which receive both in and out patients, and the number provided for the latter only, and also gives the grades of the medical subordinates in charge of these:—

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
	R. M. Hospital, Tanjore ..	Yes.	..	Civil Apothecary.
	Vallam dispensary ..	..	Yes.	2nd-class Hospital Assistant.
	Tirukatupully do. ..	..	Do.	3rd-class do. do.
	Tiruvádi do. ..	..	Do.	1st-class do. do.
	Ayyampet do. ..	..	Do.	3rd-class do. do.
	Ammápet do. ..	..	Do.	3rd-class do. do.
	Oratanad do. ..	Yes.	..	2nd-class do. do.
	Pápanásam do. ..	..	Yes.	3rd-class do. do.
	Tiruvadamarudúr do. ..	..	Do.	3rd-class do. do.
	Valangaman do. ..	..	Do.	3rd-class do. do.
	Nídámangalam do. ..	Yes.	..	1st-class do. do.
	Kuttanallur do. ..	..	Yes.	3rd-class do. do.
	Patukóta do. ..	Yes.	..	Civil Apothecary.
	Rajahmadam do. ..	Do.	..	3rd-class Hospital Assistant.
	Madukur do. ..	..	Yes.	3rd-class do. do.
	Velangulam do. ..	Yes.	..	3rd-class do. do.
	Manamailgudi do. ..	Do.	..	3rd-class do. do.

Names of Taluks.	Names of Dispensaries.	In and out patients.	Out-patients only.	Grades of subordinates in charge.
Shiyáli ..	Mimisal dispensary ..	Yes.	..	1st-class Hospital Assistant.
	Auvidiarkoil do. ..	..	Yes.	2nd-class do. do.
	Arantángi do. ..	..	Do.	2nd-class do. do.
	Shiyáli do. ..	Yes.	..	1st-class Assistant Apothecary.
	Tranquebar do. ..	Do.	..	3rd-class Hospital Assistant.
	Do. branch do. ..	..	Yes.	Honorary Surgeon.
	Tiruválúr dispensary ..	..	Do.	2nd-class Hospital Assistant.
	Nannilam do. ..	..	Do.	2nd-class do. do.
	Kodavassal do. ..	..	Do.	3rd-class do. do.
	Tiruturaipúndi do. ..	Yes.	..	Civil Apothecary.
	Mutupet do. ..	..	Yes.	3rd-class Hospital Assistant.
	Vedaraniem do. ..	..	Do.	1st-class do. do.

III. *Public Health.*—During the year under review the public health of this district was on the whole satisfactory. In the month of April 1885 cholera, which commenced in November 1884, was prevailing in several taluks, but the epidemic was on the decline; at the end of May it had almost disappeared, and since that time the mortality has been very slight, the deaths reported being of the sporadic type. For years past, the Tanjore delta has suffered much from periodical visitations of this disease, in fact it may be said to be endemic in it. I think, however, that much can be done to mitigate these visitations by improving the water-supply of towns and villages and also the sanitation of the same. I hope that the district board will not relax their efforts, now that it has disappeared, to provide a purer water-supply for all towns, and that they will utilise the budget allotment for sanitary purposes to effect this object.

During the year the rainfall, though less than the previous year, was ample, the crops were abundant, and the price of food-grains was about the average of previous good years.

IV. *Sanitation.*—The general sanitary condition of the large towns and villages of this district is not satisfactory. Some towns as Tiruvádi have establishments for conservancy purposes, and the sanitary condition of these is good. However, the greater majority of villages have none at all, or the establishments provided are inadequate. The inhabitants in too many cases are indifferent to sanitary matters. They expect the board to provide and maintain establishments for all villages. They do nothing themselves in this matter. They might easily, by local subscriptions, maintain establishments for scavengering and sweeping. Formerly, all the sweepings were carted away some distance and buried or utilised as manure, but the Board are now introducing cinerators at a small cost to burn the refuse sweepings.

Tiruvádi and Tranquebar are the only towns which have public latrines which are freely resorted to by the general public. In other towns and villages the people resort to the fields, banks of rivers, or any secluded spot for the purpose of nature.

V. *Water-supply.*—The Cauvery and its numerous branches supply the irrigated parts of this district, and river water is freely used for drinking purposes. It is, however, a bad source of supply, being liable to pollution. In the dry parts or taluks rainfed tanks supply the drinking water for the people. Although district officials do their best to prevent the pollution of these, yet the inhabitants in too many cases foul these by washing their dirty clothes and bathing in them. Wells are a much better source of supply than tanks or rivers, and I think that every endeavour should be made by the board to provide these as a source of drinking water for the inhabitants of this district.

VI. *Midwives.*—The conduct of the midwives during the year was very bad. One resigned and five were dismissed for short work. Of the present staff one half only have attended a satisfactory number of cases. I append a return giving the names of the dispensaries to which midwives are attached, their names, and the number of cases attended by each during the previous two years.

The system under which the present staff of midwives were obtained and educated in the old midwifery school here was a bad one. There was also a paucity of applicants, and as the school had to be kept up, many women of questionable character were induced to enter it with the hope of drawing large salaries; they do very little work, and in many cases their conduct is so bad that respectable people will not call them in to attend on members of their families.

Midwifery School.—The old midwifery school was closed in 1884 owing to the difficulty of obtaining candidates. As already stated the system under which this school was conducted was a bad one. No attempt was made to induce village midwives to enter it. It is well known that

in all large villages there is a midwife who attends on lying-in cases in the village in question. From long experience she knows how to conduct ordinary cases, but from want of education, in difficult or lingering cases, she does more harm than good. If such women were properly taught or trained in a school, skilled obstetric aid would soon be within the reach of the inhabitants of all large villages. I therefore propose that the midwifery school should be re-opened for the education of village midwives only. There is a large staff attached to the Tanjore medical school and their services can be utilised in the midwifery school. The expense would be slight as the midwives would only draw pay during the course of training, and this would cease after their passing out of the school and their return to the villages. Of course, for the working of this scheme, the aid and co-operation of district officials would be required to induce them to come to Tanjore, but I have no doubt that this will be readily given by all officials concerned. I merely give a general outline of my scheme, but if Government and the District Board approve of it, I shall be glad to give full details of it. I feel certain that if it could be worked properly and a sufficient number of village midwives be forthcoming for instruction, a great boon would be conferred by placing within the reach of the people skilful obstetric aid. At present this is not the case. During their course of training the midwives might also be taught principles of nursing and the therapeutic uses of ordinary drugs obtainable in the bazaars.

VII. Vaccination.—I append a return giving the number of cases vaccinated by medical subordinates of the local fund staff during the year. Their work on the whole has been very satisfactory.

Tanjore Medical School.—The third session of His Royal Highness the Prince of Wales' medical school opened on 1st October 1885 with 28 students on the roll, of whom 8 resumed their studies as third year students, 10 for the second, and 10 entered it for the first time. Of the latter number 2 students belong to the Bellary District Board and 1 to the Salem. Both these boards have joined the Tanjore one with the view of sending students here for education. The following table gives the names of the different professors with the subjects taught by each:—

Names of Professors.	Subjects taught.
1. Surgeon-Major J. H. Ritchie, M.D. ..	Surgery and Physiology. (Also Clinical Lectures on Surgery and Medicines).
2. Assistant Surgeon V. V. Patanker. ..	Anatomy and Medicine.
3. Civil Apothecary J. W. Wright	Midwifery and Hygiene.
4. Hospital Assistant Ramasawmy Naidu ..	Materia Medica and Medical Jurisprudence.

Senior Class Third Year Students.—Eight students are now completing their course of education. Of this number, I intend sending 5 to appear for the usual examination for promotion to the grade of hospital assistant in June next. There are at present only 4 vacancies in this district, and this number will be sufficient, I think, for the requirements of this district for one year. The remaining 3 will be remanded for another year's training. On the whole the conduct of this class has been satisfactory.

Junior Classes First and Second Year Students.—There are 20 students attending lectures in the junior department. With the exception of 2, whom I intend to recommend for dismissal for neglect of their studies, their conduct has been favorably reported on by the different professors of the school.

Clinical Lectures.—The second and third year students receive clinical instructions weekly in the wards of the Rajah Mirasidar hospital, which is the largest mofussil hospital in the presidency and is admirably suited for the purpose, containing 124 beds. The students therefore have unusual opportunities of studying diseases at the bed-side and of acquiring a practical knowledge of their profession.

TANJORE,
1st *May* 1886.

(Signed) J. H. RITCHIE, Surgeon-Major,
District Surgeon.

ORDER—dated 29th October 1886, No. 1435 L.F., Financial.

The receipts and charges of the District Board of Tanjore 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	3,98,743	1,81,010	2,74,411
1. Rates and Taxes—			
Cess on Land	3,28,402	3,48,000	3,71,770
Tolls	24,136	25,020	25,929
2. Education—			
School Fees	2,839	3,550	4,122
Other Items	347	1,000	626
3. Medical—			
Other Items	2,662	2,200	2,309
4. Interest—			
On Government Securities ..	29,869	24,540	30,436
On Arrears of Revenue ..	640	..	697
5. Miscellaneous—			
Contributions	2,285	7,000	..
Choultry Rents	1,54,659	1,58,160	1,70,330
Other Items	25,274	21,250	29,151
6. Public Works	2,576	500	2,040
7. Contribution from Provincial Funds—			
Education	1,150	3,120	2,474
Choultries	..	12,500	12,184
Hospitals and Dispensaries ..	2,640	2,640	2,640
8. Contribution from Special Funds—			
Pound Fund	..	800	3,664
Canal and Ferry Fund ..	8,000	8,000	8,000
9. Miscellaneous Debt Accounts ..	827	..	..
Grand Total ..	9,85,049	7,99,290	9,40,783

CHARGES.

GRANT I.			
New Works—			
Communications	1,39,350	1,02,938	70,512
Buildings	6,134	9,891	8,055
Miscellaneous Public Improvements	2,179	6,187	2,047
Repairs—			
Communications	1,86,148	1,82,386	1,73,158
Buildings	17,089	31,060	16,975
Miscellaneous Public Improvements	19,709	31,030	18,153
Engineering Establishment ..	48,249	43,006	34,299
Tools and Plant	1,793	3,250	1,075
Contributions	514	1,26,092	3,346
Miscellaneous	..	..	58
GRANT II.			
Inspection	3,198	3,880	3,353
Training Schools	5,060	4,860	2,966
Local Fund Schools	18,596	22,902	20,909
Results Grants	11,577	16,000	9,912
Contributions	2,581	..	..
Miscellaneous	481	1,150	560
GRANT III.			
Hospitals and Dispensaries ..	49,556	54,630	42,416
Vaccination	7,500	7,870	7,592
Sanitation	22,987	39,094	22,051
Choultries	1,33,618	1,45,300	1,67,929
Travellers' Bungalows	284	508	389
Contributions	14,499	10,790	15,986
Miscellaneous	22	..	20

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
GRANT IV.			
Establishment, including Contingencies, Refunds, &c. ..	1[illegible]834	22,861	21,503
Miscellaneous Debt Accounts ..	[illegible]80	..	..
Total Expenditure ..	7,10,638	8,65,685	6,43,264
Balance ..	2,74,411	—66,395	2,97,519
Grand Total ..	9,85,049	7,99,290	9,40,783

2. From statement VI it would seem that the sum of Rs. 1,82,514, given under Choultry rents in statement I-A, includes Government contributions amounting to Rs. 12,184, which should be exhibited under Contributions from Provincial funds. To this head should also be transferred the Provincial grant of Rs. 2,640 for the Raja Mirassidar Hospital shown under Medical endowments. In statement I-B a sum of Rs. 25 is shown separately as the cost of avenue establishment under Grant I, instead of being included with other avenue charges under Miscellaneous Public Improvements. A similar error was noticed in the accounts of 1884-85—*vide* paragraph 5 of G.O., dated 21st September 1885, No. 774 L.F., and paragraph 3 of the President's letter recorded in G.O., dated 7th June 1886, No. 628 L.F. The cost of medicines and surgical apparatus, amounting to Rs. 4,509, is exhibited under Hospitals and Dispensaries instead of under Contribution to Provincial funds, as required by G.O., dated 12th December 1885, No. 1208 L.F. The appropriation of Rs. 1,000 from the General fund on account of the conjee-house at Tanjore is again shown as a separate charge, notwithstanding clause (5) of official memorandum, dated 28th September 1885, No. 384. The necessary corrections have now been made in the foregoing abstract.

3. The transactions of the Patukóta middle school, which is partly supported by a contribution of Rs. 1,200 from the funds of the Nadiyam Muttam at that place, should have been shown in statement VI, and it should be explained why no receipts were realized during the year in favor of the Nadiyam Muttam chattram. It is observed that the transactions of the Raja Mirassidar Hospital * and the choultries noted below closed with *minus* balances :—

* Rs. 13,076.

Raja's Chattrams.

	RS.
Rajakumaraboye	612
Saydampalpuram	521
Dropathampalpuram	489

Government Chattrams.

Alangudi	213
Kunnugudi	879
Papanasam	10
Perambur	29
Paralam	288
Thathan Chavady	108
Tiruvalur Hanumar	106

Private Chattrams.

Anaikára Chattram	191
Nadiyam Muttam Chattram at Patukóta	2,623

The President is requested to report how these deficits were made good.

4. The following discrepancies should be explained :—

(*a*) Miscellaneous receipts under Education are given as Rs. 161 in statement I-A and as Rs. 146 in statement IX.

(*b*) In statement I-A, Miscellaneous receipts, under "Medical" are given as Rs. 505, whereas according to statement VI they amounted to Rs. 828.

(*c*) In statement I-A the receipts from choultry rents are given as Rs. 1,82,514, whereas, according to statement VI, they amounted, including Government contributions, to Rs. 1,81,999 as shown below :—

	Rs.
Government contributions	12,184
Rents and produce of land	1,58,195
Miscellaneous receipts	11,620
Total ..	1,81,999

(*d*) The result grants paid to private schools are given as Rs. 9,912 in statement I-B and as Rs. 11,497 in statement X.

(*e*) In statement I-B and in the margin of paragraph 49 of the report the contingent charges of choultries are given as Rs. 38,867, whereas according to statement XI they amounted to Rs. 47,876.

5. Statements VIII and XV, which ought to have accompanied the report, should now be submitted without further delay.

(True Extract.)

for *Ag. Chief Secretary.*

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

Exd. T. O'Connor.

896 P.W.C. № 8929

Govt. of {1886} Madras

FINANCIAL.

8.S.C

Issued

Recd. 16.11.86 *Encl.*

G.O., 29th Oct. 1886, No. 1435 L.F.

№ 3075 dt 19th Nov/86

OCTOBER.

Local Fund Report.

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

Ord W.

With ord

2 Copies bound