

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் July 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 60/0

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியப்பன் துறை

அரசாணை எண்.	28572	அச்சகம்
மு. கோப்புத் தாள் எண்.	2858	பலவகை
	1893	
நாள் :	14.10.1892	198 X

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மடிக்கவேர கண்டபடி கையாளவோ கூடாது

சுயசெய்து

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 7th September 1892, No. 165 A.

With reference to the Government of India Public Works Department Code, Volume II, Chapter XIV, para. 185-A, I herewith submit the Capital and Revenue accounts of Government buildings let or available for rent as private residences, together with a brief report summarizing the financial results.

2. Separate statements in duplicate are submitted for —

- (1) Provincial Buildings.
- (2) Irrigation „

MADRAS PRESIDENCY.

BUILDINGS AND ROADS BRANCH.

Provincial Civil Works.

Report to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1891-92.

General Financial Results.—The amount spent by Government on house property occupied or available for occupation as residences and the revenue realized are as noted below:—

Year of Capital and Revenue account.	CAPITAL COST OF BUILDINGS.			Rents realized.	COST OF REPAIRS.		Net return excluding repairs to rent-free buildings.	Percentage of net return on Capital cost excluding rent-free buildings.	Percentage of gross return on Capital cost excluding rent-free buildings.
	Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.			
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
1890-91	10,82,216	6,58,226	20,40,442	37,167	2,735	13,920	23,247	2.43	3.68
1891-92	6,22,105	10,60,308	16,82,973	40,760	2,891	17,606	23,154	2.18	3.84

The net return in 1891-92 on the capital cost of buildings, excluding those allotted rent free, is 2.18 per cent., and the gross return 3.84 per cent. Including the rent-free buildings, the net and the gross returns are respectively 1.38 and 2.42 per cent. on the capital cost. Taking the interest at 4 per cent. on capital, the deficit, excluding rent-free buildings, is in round sum Rs. 18,000; including rent-free buildings it is Rs. 45,000. The financial results of class I and II buildings are dealt with in para. 7 *et seq.*

2. *Capital cost.*—There is a difference of Rs. 3,57,469 between the figure representing the total capital cost of all buildings as entered in the accounts of 1890-91 and that entered in the accounts of 1891-92 and this is due to—

	Increase. RS.	Decrease. RS.
(i) Omission of 36 buildings not likely to be required for the accommodation of Government servants, some of which have since been disposed of or otherwise utilized—the result of the orders of local Government on the last year's report (<i>vide</i> Appendix A) ...	...	1,82,583
(ii) Transfer of 16 buildings (in the Rushikulya division) to the Capital and Revenue account of Irrigation buildings, to which they properly belong ...	...	5,809
(iii) Omission of 3 buildings in the occupation of officers and employés of the Postal and Telegraph Departments (<i>vide</i> note 3 on Government of India Public Works Department form No. 95-A and Appendix A) ...	...	1,10,240
(iv) Revision of capital cost of buildings in the 11 divisions* in accordance with the revised rules in code chapter XI-28 and other minor causes ...	...	10,125
(v) Inclusion of 17 buildings as per Appendix B ...	1,55,188	...
(vi) Additional capital cost incurred during the year (<i>vide</i> summary at the end of Capital and Revenue account) ...	28,804	...
(vii) Omission of the building "Ameer Mahal Zenana and out-houses" from class IV (<i>see</i> para. 3) ...	...	2,32,704
Total ...	1,83,992	5,41,461
Net decrease ...	3,57,469	

* 1. Godavari Eastern. 2. Godavari Western. 3. Kistna Western. 4. Kistna Eastern. 5. Nellore. 6. Consulting Architect (only buildings for which rents are recovered). 7. North Arcot. 8. Negapatam. 9. Tanjore. 10. Madurai. 11. Tinnevely.

3. The building known as Ameer Mahal referred to in the preceding paragraph (Capital cost Rs. 2,32,704) is occupied rent free by the Prince of Arcot as a part of the emoluments attached to the title (G.O., No. 3088 W., dated 17th November 1891); it has, therefore, been excluded from the category of "residences occupied rent free" in the same way as residences of Governors and Heads of Administrations are.

4. Certain buildings have also been transferred from one class to another (*vide* Appendix C). Hence the difference in the figures in columns 2 and 3 of the statement subjoined to para. 1.

5. From the summary at the end of Capital and Revenue accounts, it will be observed that, out of the additional capital outlay of Rs. 28,804 incurred during the year and referred to in para. 2, that on "rent-free buildings," viz., Rs. 19,607, is more than double the outlay on "other buildings," viz., Rs. 9,197.

6. Revised statements of capital cost, normal rate of rent, &c., of buildings received from the marginally-noted* 4 divisions are now before the Government. The capital cost of the buildings in the remaining 8 divisions† in which Provincial buildings are situated has not yet been revised.

- * 1. Vizagapatam. 2. Bellary. 3. Cuddapah. 4. Salem.
† 1. Ganjam. 2. Anantapur. 3. Kurnool. 4. Chingleput. 5. South Arcot. 6. Consulting Architect (for buildings occupied rent free). 7. Coimbatore. 8. West Coast.

7. *Financial Results of Classes I and II buildings.*—Taking the buildings of classes I and II which are expected to be regularly occupied, the capital cost thereof and the revenue derived therefrom are as follows:—

Class.	Year of Capital and Revenue account.	Capital cost.	Rent realised.	Cost of repairs.	Net revenue.	Percentage of net revenue on capital cost.	Percentage of gross revenue on capital cost.	Percentage of cost of repairs on capital cost.
I	1890-91	4,89,256	22,819	9,311	13,508	2.76	4.66	1.90
	1891-92	4,47,311	24,384	10,171	14,213	3.18	5.45	2.27
II	1890-91	2,72,632	9,792	3,486	6,307	2.31	3.59	1.28
	1891-92	2,73,349	7,180	4,838	2,342	.86	2.63	1.77
Total of I and II ..	1890-91	7,61,878	32,611	12,796	19,815	2.60	4.28	1.68
	1891-92	7,20,660	31,564	15,009	16,555	2.30	4.38	2.08

The net return from the buildings of class I is 3.18 per cent. on capital cost against an expected return of 4 per cent. The deficit which is in round sum Rs. 3,600 against Rs. 6,045 last year is chiefly due to—

(i) Some of the buildings having been occupied only for a portion of the year, and to

(ii) Others not having been occupied at all.

(*vide* statement in the margin) and may also be attributed to the slight increase in the cost of repairs. The improvement in the net and gross revenue over last year is due to the capital account having been relieved of the cost of 13 infructuous building (*vide* para. 2 i).

8. Thus 44 out of the 100 buildings in classes I and II fall under the above mentioned two heads.

9. The very poor return from buildings of class II in 1891-92 is due to heavy cost of repairs during the year on the undermentioned three buildings, which alone amounts to 61 per cent. of the total cost of repairs on all buildings of that class:—

Item number in Capital and Revenue account.	Name of building.	Cost of repairs.
75	Marine Villa, Cocanada ..	Rs. 1,489
78	Police Superintendent's bungalow, Anantapur ..	955
79	Sub-Collector's quarters, Erode ..	518
Total ..		2,961

The deficit on this head is Rs. 8,900 (round sum).

10. The percentage of the cost of repairs on the capital cost of buildings of classes I and II during 1890-91 and 1891-92 are respectively 1.68 and 2.08.

11. *Inadequate assessment and excessive maintenance charges.*—The provision for cost of repairs made in the data for calculations of normal rates of rent is, in the case of undermentioned buildings, much below the actual average annual cost of repairs for the last three years (*i.e.*, since 1889-90, the year from which Capital and Revenue account is continuously kept) and the assessment on these buildings is, therefore, inadequate. In two cases the charges are apparently excessive:—

Item number in Capital and Revenue account.	Name of building.	Provision made in the data.	Actual average of last three years.	Capital cost of building.	Percentage of actual average on Capital cost.	Remarks.
1	2	3	4	5	6	7
7	Bungalow on Sappers' Hill, Dowlish-woram ..	30	104	1,147	9	Excessive. 7½
27	Head Assistant Collector's residence, Penakonda ..	194	392	8,048	3.75	1½
38	Residence for Head Assistant Collector, Pollachi ..	25	215	16,910	1.3	15½
54	Police Inspector's quarters, Chittoor ..	14	112	2,062	5.4	21
55	Assistant Superintendent's bungalow, Tirukollur ..	218	350	7,205	4.9	2
62	Wallaja Bag bungalow, Madras ..	227	746	12,090	6.2	Excessive. 7
75	Marine Villa, Cocanada ..	260	615	18,050	3.4	1
Total ..		978	2,444			
Difference ..			1,466			

NOTE.—There has been continuous expenditure on these buildings for the last three years. In order that the actual average may be equal to that estimated and included in the data (column 3), further repairs on these buildings will have to be entirely suspended for the number of years noted in column 8.

Thus the annual loss to Government, due to inadequate assessment noticed in the above cases alone, amounts to Rs. 1,466 which is 2 per cent. on the capital cost of buildings of classes I and II.

12. The normal rent of the overseer's shed at Hosūr (item 43 of Capital and Revenue account) requires revision owing to the additional capital cost incurred on the building during the year.

13. *Other miscellaneous points.*—As regards arrears of rent remaining to be recovered at the end of the year, there is nothing worthy of special notice except that a sum of Rs. 999 due from Mr. Sullivan, Assistant Superintendent of Police, who left for England on leave (*vide* para. 17 of last year's report and remarks in column 20 against item 55 of the Capital and Revenue account of this year) remains unadjusted. In G.O., No. 1377 W., dated 2nd May 1892, Government have ordered the amount to be recovered in monthly instalments of Rs. 75 per mensem on Mr. Sullivan's return to India.

14. All other cases of arrears noticed in last year's report have since been adjusted, except a sum of Rs. 18-12-0 (*vide* para. 13 of last year's report) due by Lieutenant W. R. Inglis which has been written off under the orders of the local Government—*vide* G.O., No. 1966 W., dated 8th July 1892.

15. Information on the following points and the like concerning individual buildings is given in column 20 of the Capital and Revenue account:—

(i) Reasons when rates of rent charged differ from normal rates.

(ii) Authorities for special rates of rent.

(iii) Authorities for free occupation.

(iv) Explanation where the result obtained by multiplying the period of occupation (column 19) by the rate charged (column 18) is not approximately the actual receipts in column 7.

16. In column 16 of the Capital and Revenue account of the year under report, two figures are entered against certain buildings. The upper one of each pair is the addition or deduction for interest, due to revision of the capital cost according as the revision resulted in an increase or decrease to capital as previously entered.

17. *Sufficiency of sanctions to occupation rent free or at reduced rent.*—The sanction of the Government of India is required to the occupation rent free for the undermentioned buildings. The action taken is noted in column 20 of the Capital and Revenue account against the building concerned:—

Item number in Capital and Revenue account.	Class.	Name of building.
133	IV	European Chief Constable's quarters at Coimbatore.
136	IV	Cinchona Villa property, Ootacamund.
137	IV	Inspector's quarters, Wellington.
150	IV	European Chief Constable's quarters, Salem.
158	IV	Government Workhouse, Madras.
162	IV	Quarters at Government Lime-kiln.

18. Free quarters are allowed to two warders in the Lunatic Asylum and one Assistant Matron in the Lying-in Hospital (*vide* items 187 and 191 of the Capital and Revenue account), but according to the extract approved by the Secretary of State, communicated with G.O., No. 1764 W., dated 30th June 1892, house-rent of Rs. 10 only is sanctioned in each case. The sanction is apparently defective.

19. Sanction of Government of India appears necessary for occupation free of rent in the undermentioned cases also:—

Item number in Capital and Revenue account.	Class.	Name of building.
186	IV	Presidency Port Officer's quarters (occupied by Deputy Conservator of the Port of Madras and a Head Signaller).
188	IV	College of Engineering lower storey, east sick-rooms, occupied by military students.
189	IV	Quarters for the Conservancy Sergeant, Chepāk Park.
190	IV	Quarters for the married military students of the College of Engineering.

20. Excepting the cases noticed in paras. 17 to 19, the necessary sanctions exist wherever they are required and are quoted in column 20 of the Capital and Revenue account.

APPENDIX A.

BUILDINGS AND ROADS BRANCH.
PROVINCIAL CIVIL WORKS.

MADRAS PROVINCE.

LIST of buildings shown in the Capital and Revenue Account of buildings for the year 1890-91 but omitted in the account for 1891-92.

Item No.	Division.	Locality.	Name of building.	Capital cost.	Reason for omission and authority (if any).
<i>Class I.</i>					
1	Gaujam	Russellkonda	Portion of sub divisional office building.	600	Not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 1556 W., dated 31st May 1892.
2	Vizagapatam	Jeypore	Assistant Police Superintendent's bungalow.	15,438	Sold to the Jeypore Estate (G.O., No. 2564 W., dated 23rd September 1891, No. 2092 W., dated 18th November 1891 and No. 726 W., dated 6th March 1892).
3	Godavari East-ern.	Dumagadim	Assistant Engineer's bungalow.	4,274	Now used as an inspection bungalow (G.O., No. 246 W., dated 29th January 1892 (note 3 on Government of India form 99-A)).
4	Do.	Kannayaram	Special Assistant Agent's bungalow.	7,692	The Special Assistant Agent's headquarters having been transferred to Perushettapur, the building is ordered to be used as an inspection bungalow (G.O., No. 752 W., dated 7th August 1892 (note 3 on Government of India form 99-A)).
5	Do.	Dowlaiswaram	Old boat office	1,299	Sold (G.O., No. 1623 W., dated 16th June 1891).
6	Bellary	Kādligi	Old range office	490	Transferred to the Taluk Board (G.O., No. 900 W., dated 18th March 1892); ordered to be omitted from Capital and Revenue Account (G.O., No. 1263 W., dated 11th April 1892).
7	Do.	Adōni	Thatched shed for Public Works subordinates.	600	Transferred to Municipality (G.O., No. 3662 W., dated 30th December 1887). It was lately burnt down (see G.O., No. 1293 W., dated 11th April 1892).
8	Coimbatore	Erode	Overseer's shed	838	Occupied as an office (see remarks against item 36 of Capital and Revenue Account).
9	West Coast	Udipi	Old school converted into overseer's quarters.	642	Not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 697 W., dated 1st March 1892.
10	Do.	Luckady	Supervisor's quarters	2,622	Now occupied as an office; not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 687 W., dated 1st March 1892.
11	Do.	Mālsparam	Chaplain's room at back of church.	..	Not likely to be again occupied as quarters (G.O., No. 367 W., dated 1st March 1892).
12	North Arcot	Chittoor	Government bungalow	21,750	The condition of the building is such as to be neither safe to live in nor to warrant any more money being spent on its further repairs; proposed to be sold (G.O., No. 1634 W., dated 19th May 1892).
13	Do.	Do.	Jailor's quarters	2,416	Occupied as Forest office.
14	Do.	Do.	Pālkonda Mahal	689	This is neither rented nor available for rent (G.O., No. 1779 W., dated 30th June 1891).
15	South Arcot	Tirukolār	Overseer's shed	186	Not likely to be again occupied as residences; ordered to be omitted in G.O., No. 452 W., dated 12th February 1892.
16	Do.	Manjakuppam	Barracks, southern portion.	540	Occupied as Forest office.
17	Chingleput	Chingleput	Old Post office	1,953	This building was transferred to Military Works Department (G.O., No. 1197 W., dated 20th April 1891).
18	Consulting Architect	Bangalore	Old Engineer's office	1,280	Not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 255 W., dated 1st February 1892.
19	Tellichapoly	Masiri	Range office building	1,620	
<i>Class II.</i>					
20	Bellary	Anantapur	Small bungalow in the compound of the Collector's residence.	..	Now occupied as an office; ordered to be omitted in G.O., No. 1293 W., dated 11th April 1892.

List of buildings shown in the Capital and Revenue Account of buildings for the year 1890-91, &c.—*cont.*

Item No.	Division.	Locality.	Name of building.	Capital cost.	Reason for omission and authority (if any).
<i>Class III.</i>					rs.
21	Coimbatore	Wellington	Sub-divisional officer's quarters.	6,778	Transferred to Military Works Department; see remark in Capital and Revenue account of last year.
22	Coimbatore	Tirupatūr	Overseer's shed	570	Not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 567 W., dated 1st March 1892.
23	Do.	Karūr	Do. do.	898	Used as a rest-house (note 3 on Government of India Public Works Department form 99-A).
<i>Class IV.</i>					
24	Nellore	Ongole	School house	3,600	Made over to semi-public institutions through the Educational Department for use as school-houses under certain specified conditions; ordered to be omitted from Capital and Revenue Accounts in G.O., No. 1153 W., dated 7th April 1892.
25	North Arcot	Rānīpet	Lock hospital	8,215	Relinquished by Jail Department and allotted to other Government Departments (G.O., No. 1153 W., dated 28th March 1891).
26	Coimbatore	Ootacamund	Portion of District jail buildings.	1,980	Occupied by village revenue officials; not available for rent; ordered to be omitted in G.O., No. 1766 W., dated 13th June 1892.
27	South Arcot	Valudavur	Bungalow	7,392	Used as store house, having been condemned as apothecary's quarters.
28	Consulting Architect.	Rāyapuram	Apothecary's quarters, Leper hospital.	13,680	To be occupied by the office of the Inspector of Schools, Central Circle (G.O., No. 1573 W., dated 23rd May 1892).
29	Do.	Nangambakam.	Manager's quarters, Old College hall.	57,024	Now occupied by Army Clothing Department.
30	Do.	Madras	Principal's quarters, Government Normal School.	9,007	These are not in charge of Public Works Department.
31	Coimbatore	Ootacamund	Police lines attached to the District Jail, 24 quarters.	240	Occupied rent free by Irrigation and Navigation establishment on pay not exceeding 20 per mensem (Government of India letter No. 170 A.C. W., dated 8th July 1891, communicated with G.O., No. 1974 W., dated 23rd July 1891).
32	Godavari Eastern.	Dumagudim	Writer's house	3,324	Not likely to be again occupied as quarters; ordered to be omitted in G.O., No. 567 W., dated 1st March 1892.
33	Coimbatore	Kandī	Sub-overseer's quarters	1,200	Used as a rest-house (note 3 on Government of India form No. 99-A).
34	Do.	Coonoor	Out-houses of late range office.		Handed over to Military Department; see remarks in last year's report.
35	North Arcot				
Total ..				1,82,583	
BUILDINGS IN THE OCCUPATION OF OFFICERS AND EMPLOYEES OF POSTAL AND TELEGRAPH DEPARTMENTS.					
<i>Class I.</i>					
1	West Coast	Mangalore	Postmaster's quarters and out-houses.	3,762	
<i>Class IV.</i>					
2	Consulting Architect.	Madras	Quarters for the Presidency Postmaster, General Post office.	14,389	Note 3 on Government of India form No. 99-A.
3	Do.	Do.	Quarters for the Telegraph Superintendent in charge of Madras office.	62,083	
Total ..				1,10,240	

* There is, however, sanction of Government of India to the free quarters (*vide* Government of India letter No. 62-B., dated 29th January 1892; G.O., No. 383 W., dated 8th February 1892).

APPENDIX B.

BUILDINGS AND ROADS BRANCH.
PROVINCIAL CIVIL WORKS

MADRAS PROVINCE.

List of buildings shown in the Capital and Revenue Accounts of 1891-92 but not included in the account for 1890-91.

Item No.	Division.	Locality.	Name of building.	Capital cost.	Item number in Capital and Revenue account.	Remarks.
<i>Class I.</i>					rs.	
1	Vizagapatam	Yellamanchili	Portion of Public Works Department office bungalow	2,365	5	
2	Kurnool	Nandyāl	Sub-divisional officer's bungalow.	..	32	
3	Kistna Eastern.	Masulipatam	Civil Debtor's jail in the compound of sub-jail.	..	17	
4	Do. Western.	Vadishweram	Lime shed	1,807	21	Newly constructed.
5	Anantapur	Anantapur	Collector's residence	40,475	25	
6	Coimbatore	Erode	Sub-divisional office	..	36	
7	Do.	Udamālpēt	Do.	1,092	40	
8	Salem	Hustampatty	Divisional office bungalow (one portion).	3,557	44	
9	Tinnevely	Tuticorin	Upper story of the post office	2,600	74	
<i>Class II.</i>						
10	Consulting Architect.	Madras	Quarters for the Superintendent, Government Brickfield.	1,540	98	
<i>Class III.</i>						
11	Kistna Eastern.	Masulipatam	Detached bungalow in the sub-jail.	..	106	
12	Coimbatore	Ootacamund	Mount Stuart buildings	97,408	114	Newly constructed.
13	Negapatam	Mannārgudi	Sub-divisional officer's bungalow.	4,344	126	
<i>Class IV.</i>						
14	Consulting Architect.	Madras	Quarters for Sub-Inspector B division police station.	..	184	
15	Do.	Do.	Do. do. D division.	..	185	
16	Do.	Do.	Quarters for the head nurse, &c., Lying-in hospital.	..	181	
17	Do.	Do.	Quarters for second-class European attendants, Lunatic Asylum.	..	187	
Total ..				1,55,188		

APPENDIX C.

BUILDINGS AND ROADS BRANCH.
PROVINCIAL CIVIL WORKS.

MADRAS PROVINCE.

List of buildings transferred from one class to another in the Capital and Revenue Account.

Item No.	Division.	Locality.	Name of building.	From class	To class	Item number in Capital and Revenue account.
1	Vizagapatam	Pārvatipur	Police Apothecary's bungalow	I	IV	128
2	Godavari Western.	Chettipet	Officer's quarters with godowns, cook-houses and stables	I	III	104
3	Bellary (now Anantapur).	Anantapur	Police Superintendent's bungalow	I	II	78
4	West Coast	Cochin	Do. hospital	I	II	94
5	Do.	Luckady	Sub-overseer's quarters, Vayitri	I	III	121
6	Do.	Calicut	Vakils' chambers of 36 rooms	I	III	122
7	Do.	Mangalore	Museum building	I	III	123
8	Madras	Dindigul	Range office building	I	III	127
9	Godavari Eastern.	Dowlāshweram.	Superintending Engineer's quarters	II	I	11
10	Do.	Do.	Executive Engineer's quarters with stables and out-houses	II	I	12
11	Do.	Do.	Deputy Superintendent's quarters, workshop	II	III	102
12	Coimbatore (now Salem).	Hosūr	Sub-Collector's quarters with out-houses.	II	I	42

List of buildings transferred from one class to another in the Capital and Revenue Account—*cont.*

Item No.	Division.	Locality.	Name of building.	From class	To class	Item number in Capital and Revenue account.
13	North Arcot	Chittoor	Police Inspector's quarters	II	I	54
14	Madura	Pámban	Port officer's bungalow	II	I	69
15	Chingleput	Karuná di	Public Works Department bungalow	III	V	199
16	Coimbatore	Ootacamund	Dresser's quarters attached to the Civil dispensary	IV	II	84
17	Do.	Do.	European warder's cottage No. 1	IV	III	113
18	Do.	Do.	Do. do. " 2	IV	II	85
19	Do.	Do.	Do. do. " 6	IV	II	87
20	Consulting Architect.	Madras	Lower story-south end room with kitchen and stable of the College of Engineering	IV	II	95

(Signed) M. H. GAYNOR.
for Examiner, Public Works Accounts, Madras.

September 1892.

MADRAS PRESIDENCY.

IRRIGATION BRANCH.

Report to accompany the Capital and Revenue Accounts of Government buildings let or available for rent as private residences for the year 1891-92.

As compared with the statement for last year, 38 buildings have been omitted and 23 buildings have been added. Detailed list of these buildings showing reasons for the omission or addition are herewith appended.

2. A list of buildings transferred from one class to another is also attached.

3. Except in the case of the divisions noted below, normal rents of buildings have been revised with reference to Public Works Department Code, volume I, chapter XI, para. 28:—

- (1) Rushikulya division.
- (2) Kurnool division.

4. A revised statement from the Rushikulya division giving data for calculation of rents under revised rules has been received and is now before Government and in regard to the Kurnool division the Superintending Engineer has been called on to furnish the required data.

5. The financial results, as brought out in the statement accompanying, may be summarized thus:—

Class.	Capital cost.	Revenue receipts.	Revenue charges.	Net revenue receipts.	Interest on Capital at 4 per cent.	Difference.
	RS.	RS.	RS.	RS.	RS.	RS.
I	65,235	8,096	3,085	5,010	6,282	1,272
II	14,308	1,212	..	1,212	1,706	494
III	62,941	5,567	3,855	1,712	7,065	5,353
IV	2,955	..	..	..	625	525
V	2,166	0	..	9	222	213
Total	1,54,605	14,891	6,941	7,943	16,800	7,857

6. The following are the principal causes for these unfavorable results:—

- (i) Non-occupation during the entire year of 12 out of 66 buildings
- (ii) Occupation of 21 buildings by subordinates and others either free of rent or at reduced rates under competent authority except as stated in para. 11 below.

7. The block figures in column 16 of the account represent interest overcharged or undercharged in previous years, the capital cost of the buildings having on revision been reduced or increased in the current year.

8. With the exception of the Executive Engineer's bungalow, the revenue charges against the buildings in the Rushikulya division have been included in one estimate for "General repairs to office establishment quarters at Doogam." Hence they are shown in a lump sum.

9. The following remarks are offered with reference to the buildings noted below:—

10. *Class I.*—The cost of repairs during the year as compared with the percentage on capital cost was high in the following case:—

Division.	Name of work.	Capital cost.	Cost of repairs.	Percentage of 1 to 3
1	2	3	4	5
Rushikulya	Executive Engineer's residence at Doogam. Office establishment quarters at ..	RS. 3,133 2,576	RS. 357 892	11.39 21.83

11. *Kistna Eastern Division.*—(i) *Executive Engineer's residence at Bezvada* and (ii) *Assistant Engineer's residence at Bezvada.*—Rents are recovered for these buildings at Rs. 55 and 33 instead of at the revised rates, viz., Rs. 59 and 36 respectively. The revised rates are based on a capital cost which includes the value of land not yet paid for, and Government in G.O., No. 139 W., dated 15th January 1892, has ordered that they should not be brought into force until the payments for land are actually made.

12. *Class III.*—*Buckingham Canal Division.*—(i) *Superintendent's quarters, Armugam Lighthouse* and (ii) *Superintendent's quarters, Pulicat Lighthouse.*—These buildings are occupied free of rent by the Lighthouse Superintendents concerned. The Executive Engineer reports that the Superintending Engineer, II Circle, has been addressed in view to obtaining the sanction of the Government of India for the rent free occupation of the buildings.

MADRAS PROVINCE.

BUILDINGS AND ROADS BRANCH.

Fund—Irrigation.

List of buildings shown in the Capital and Revenue Account of the year 1890-91, but omitted in the account for 1891-92, the buildings not being available for occupation as residences.

Item No.	Division.	Locality.	Name of building.	Class.	Authority.
1	Godavari West-ern.	Ralli	Rest-house	I	G.O., No. 3207 W., dated 9th December 1891.
2	Do.	Do.	Overseer's quarters	III	G.O., No. 3144 of 19th December 1891.
3	Nellore	Atmakur	Rest-house	III	Temporarily occupied during the year, but are not available for occupation as regular residences.
4	Do.	Kavali	Do.	III	
5	Buckingham canal.	Papanchavady	Old toll office	I	G.O., No. 3307 W., dated 9th December 1891.
6	Do.	Adyar	Tiled house	I	G.O., No. 1974 W., dated 23rd July 1891.
7	Do.	Pedda Ganjam	Toll shed	I	
8	Do.	Madras Basin	Basin Superintendent's quarters and out-houses.	V	
9	Kurnool	Kurnool	Goods shed and store shed	I	G.O., No. 3307 W., dated 9th December 1891.
10	Do.	Nandyál	Do.	I	
11	Do.	Do.	Inspection bungalow and store.	I	
12	Do.	Maravakundu	Goods shed	I	G.O., No. 3307 W., dated 9th December 1891.
13	Do.	Vallapannur	Three stables	I	
14	Do.	Baganam	One stall	I	
15	Do.	Pandiyathmak	Do.	I	
16	Do.	Punapuram	Do.	I	
17	Do.	Debaguntla	Do.	I	
18	Do.	Yellor	Do.	I	
19	Do.	Chintalakunta	Do.	I	
20	Do.	Siddapally	Do.	I	
21	Do.	Byrapakodur	Do.	I	
22	Do.	Vellala	Do.	I	
23	Do.	Idumadaku	Do.	I	
24	Do.	Yellala	Do.	I	
25	Do.	Dhoor	Do.	I	
26	Do.	Byrapalli	Do.	I	
27	Do.	Dagganapali	Do.	I	
28	Do.	Do.	Do. at lock No. 26	I	
29	Do.	Thavarapalli	Do.	I	
30	Do.	Jungalapally	Do.	I	
31	Do.	Muttalur	Do.	I	
32	Do.	Domapaud	Do.	I	
33	Do.	Muchimary	Do.	I	
34	Do.	Bellary bridge	Do.	I	

List of buildings shown in the Capital and Revenue Account of the year 1890-91, &c.—*cont.*

Item No.	Division.	Locality.	Name of building.	Class.	Authority.
35	Kurnool	Jangalipally	Telegraph office	I	Not available for occupation as regular residence.
36	Do.	Kristnapuram	Canal station and covered wharf.	III	G.O., No. 3507 W., dated 9th December 1891.
37	South Arcot	Tirukoilár	Overseer's shed	V	Not likely to be occupied again as quarters. G.O., No. 452 W. of 12th February 1892.
38	Periyár No. I	Thekady	Rest-house	III	Used as a rest-house.

List of buildings not shown in the Capital and Revenue Account of the year 1890-91, but shown in the statement for the year 1891-92.

Item No.	Division.	Locality.	Name of the building.	Class.	Remarks.
1	Rushikulya	Boegam	Transferred from Provincial to Irrigation.		
2	Do.	Do.	Executive Engineer's bungalow.	I	
3	Do.	Do.	Accountant's quarters	I	
4	Do.	Do.	Head clerk's do.	I	
5	Do.	Do.	Do. draftsman's quarters	I	
6	Do.	Do.	Cashier or 2nd clerk's do.	I	
7	Do.	Do.	Second draftsman's do.	I	
8	Do.	Do.	Third clerk's quarters	I	
9	Do.	Do.	Fourth do. do.	I	
10	Do.	Do.	Fifth do. do.	I	
11	Do.	Do.	Storekeeper's do.	I	
12	Do.	Do.	No. 1 lascar's shed	I	
13	Do.	Do.	" 2 do.	I	
14	Do.	Do.	" 3 do.	I	
15	Do.	Do.	" 4 do.	I	
16	Do.	Do.	" 5 do.	I	
17	Do.	Do.	" 6 do.	I	
18	Buckingham canal.	Adyar	Machinery supervisor's quarters.	III	
19	Do.	Aramogam	Lascar's shed, south bank, occupied by municipal lascar.	I	
20	Do.	Arumugam	Superintendent's quarters including out buildings.	IV	
21	Periyár No. 1	Pulicat lighthouse.	Do. do.	IV	
22	Do. " 2	Moliapanjan	Overseer's shed	III	
23	Do. " 1	Paranal	Lascar's shed	III	
24	Do.	Periyár	Quarters for clerks, fireman, artificers, &c.	IV	

List of buildings transferred from one class to another in the statement for 1891-92.

Item No.	Division.	Locality.	Name of building.	From class.	To class.	Remarks.
1	Kistna Eastern	Bezváda	Lock bungalow	I	II	The occupant pays 10 per cent. of his salary.
2	Do.	Do.	District Engineer's office	III	II	Do. do.
3	Periyár No. 1	Tunnel hill	Mechanical Engineer's quarters.	V	IV	Rent free under special authority of the Government of India.
4	Do.	Periyár	Workshops Superintendent's quarters.	III	II	Occupant pays 10 per cent. of his salary.

MADRAS,
September 1892.(Signed) M. H. GAYNOR,
for Examiner, Public Works Accounts, Madras.

ORDER—dated 14th October 1892, No. 2857 W., Public Works.

With his office-note above recorded, the Examiner submits the Capital and Revenue accounts of Provincial and Irrigation buildings rented or available for rent for the year 1891-92.

2. In the case of Provincial buildings, class I, the net revenue receipts fall short of interest on capital outlay by Rs. 3,600 against a deficit of Rs. 6,045 in the previous year. The reasons for the deficit in the year under review are explained in para. 7 of the Examiner's report.

3. The capital cost of buildings rented or available for rent in 1891-92 was less by Rs. 3,57,469 than the total in 1890-91. The difference is due chiefly to the omission from the Capital and Revenue accounts of a large number of buildings which were either incorrectly entered in previous accounts or which have been otherwise utilised or disposed of as not likely to be again required as residences; also to the omission of the residence of the Prince of Arcot.

4. With reference to para. 6 of the Examiner's report, Superintending Engineers concerned will expedite the submission of statements giving data for the calculation of rents for all divisions from which such statements are still due.

5. The attention of Superintending Engineers concerned is drawn to the Examiner's remarks in paras. 9 and 11 regarding inadequate assessment and heavy cost of repairs in the case of certain buildings. The cost of repairs must be limited to actual requirements or the rents must be revised.

6. The Examiner's report in para. 13 as regards arrears is satisfactory.

7. The sanction of the Government of India to the free occupation of the buildings marginally-noted has been received. The Superintending Engineer, Cinchona Villa, Ootacamund. Government Workhouse, Madras. Quarters at Government Lime-kilns. will submit applications in the form prescribed in rule IX, para. 28, chapter XI, G.O., No. 2714 W. of 30th Sept. 1892.

Public Works Code (S.O. No. 6 of 1892) for the occupation rent free of the other buildings named in paras. 17 and 19 of the Examiner's report. With regard to military students of the Madras College of Engineering however, it has already been pointed out in Proceedings, No. 357 W., dated 5th February 1892, that these men, as soldiers, must be provided with quarters at the expense of the State.

8. The cases of the warders of the Lunatic Asylum and the Assistant Matron, Lying-in Hospital, mentioned in para. 18, appear to be covered by rule V, para. 32, chapter XI, Public Works Code.

9. The net revenue receipts in the case of class I, Irrigation buildings, fell short of interest on capital outlay by Rs. 1,272 against a deficit of Rs. 2,005 in 1890-91. The deficit in 1891-92 is shown to be due chiefly to the non-occupation of a number of buildings.

10. The attention of the Superintending Engineer, I Circle, is drawn to the high cost of repairs to certain buildings in the Rushikulya division mentioned in para. 10 of the Examiner's report under the head Irrigation.

11. With reference to para. 12 under the same head, it is observed that Superintending Engineers concerned have been called upon to furnish the information required by Rule IX, para. 28, Chapter XI, Public Works Code, in regard to quarters occupied rent free by Lighthouse Superintendents, and on receipt of replies the Government of India will be addressed.

12. A copy of these Proceedings, with a copy of each of the statements, will be forwarded to the Government of India for information.

(Here enter No. 2858 W., Public Works, dated 14th October 1892.)

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation,
„ Superintending Engineers.
„ the Consulting Architect to Government,
„ the Examiner, Public Works Accounts.

ENDORSEMENT—dated 14th October 1892, No. 2858 W., Public Works.

Forwarded.

(By Order.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

GENERAL.
ACCOUNT.

Gobt. of {1892} Madras.
PUBLIC WORKS.

Dated October, 14th.

Recd.

Encl.

G.O., 14th Oct. 1892, Nos. 2857,
2858 W.

OCTOBER.

Capital and Revenue Accounts
of Provincial and Irrigation
Buildings

Forwarding copy of Proceedings on —
rented or available for rent for 1891-92
together with copies of statements.