GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 2nd November 1893, No. 1624 C.

With reference to the Government of India, Public Works Department Code, volume II, chapter XIV, paragraph 185 B., I herewith submit the Capital and Revenue Accounts of buildings let or available for rent as residences, together with a brief report summarizing the financial results.

2. Separate statements are submitted for—

(1) Provincial Civil buildings.
(2) Irrigation buildings.
(3) Excluded Local buildings.

ENCLOSURES.

Buildings and Roads Branch.

REPORT to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1892–93.

General Financial Results.

The capital cost of buildings occupied or available for occupation at end of the year 1892–93 and the revenue charges and receipts are compared below with the figures of the two previous years :—

Year of Capital and Revenue Account.	Capital cost of buildings. Rent-free buildings.	Capital cost of buildings. Other buildings.	Capital cost of buildings. Total.	Rents realized.	Cost of repairs. Rent-free buildings.	Cost of repairs. Other buildings.	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.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1890–91	10,82,216	9,58,226	20,40,442	37,167	2,735	13,920	23,247	2·43	3·88
1891–92	6,22,105	10,60,868	16,82,973	40,760	2,891	17,606	23,154	2·18	3·84
1892–93	6,09,812	9,81,148	15,90,960	40,505	7,511	16,963	* 23,542	2·40	4·13

* Includes Rs. 18 realized from a rent-free building (item 108 of Capital and Revenue Account).

The net return in 1892–93 on the capital cost of buildings, excluding those allotted rent free, was 2·40 per cent. and the gross return 4·13 per cent. The interest on capital cost for 1892–93 (column 16 of the Capital and Revenue Account) was Rs. 38,394 and the net return Rs. 23,524; thus, there was a deficit of Rs. 14,870. Including rent-free buildings it was Rs. 46,621.

2. *Capital cost.*—The capital cost of buildings at end of the year was less by Rs. 92,013 than that shown at end of the previous year. This difference is due to—

	Increase.	Decrease.
	Rs.	Rs.
(i) Omission of 22 buildings for reasons given in appendix A ...	...	82,811
(ii) Omission of the capital cost of Head Assistant Collector's bungalow, Sérmádévi (item 66 of the Capital and Revenue Account) from the totals, as the building is one for which a Revenue Account only is necessary	...	5,527
(iii) Revision of capital cost of buildings in the marginally-noted 10 divisions, *net*	...	86,758
(iv) Inclusion of 12 buildings as per appendix B ...	58,637	...
(v) Additional capital cost incurred during 1892–93	24,446	...
Total ...	83,083	1,75,096
Net decrease ...	92,013	

1. Ganjám.
2. Vizagapatam.
3. Bellary.
4. Cuddapah.
5. Kurnool.
6. Coimbatore.
7. West Coast. †
8. Salem.
9. South Arcot.
10. Chingleput.

† Revised statement of capital cost, &c., not yet approved by Government.

3. With the exception of the buildings occupied rent free in the Consulting Architect's division, the capital cost of buildings in all the other divisions referred to in paragraph 6 of last year's report has been revised.

4. *Financial Results of Class I and II Buildings.*—The subjoined table compares the results of the buildings falling under classes I and II for the last three years :—

Class.	Year of account.	Capital cost.	Rents realised.	Cost of repairs.	Net revenue.	Interest.	Loss.	Percentage of net revenue on capital cost.	Percentage of gross revenue on capital cost.	Percentage of cost of repairs.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
I	1890–91 ..	4,89,736	32,519	9,311	13,508	19,553	6,045	2·76	4·66	1·90
	1891–92 ..	4,47,544	24,284	10,171	14,113	*17,661	3,448	3·18	5·45	2·27
	1892–93 ..	4,52,890	27,079	11,818	15,255	18,410	3,155	3·30	5·85	2·65
	1890–91 ..	2,73,022	9,792	3,485	6,307	10,888	4,581	2·31	3·59	1·28
	1891–92 ..	2,72,349	7,180	4,838	2,342	*10,906	8,564	·86	2·63	1·77
	1892–93 ..	1,76,731	4,480	1,990	2,490	7,167	4,677	1·38	2·49	1·11
II ..	1890–91 ..	7,61,878	32,611	12,796	19,815	30,441	10,626	2·60	4·28	1·68
	1891–92 ..	7,20,890	31,564	15,009	16,555	28,567	12,012	2·30	4·38	2·08
	1892–93 ..	6,43,621	31,559	13,808	17,745	25,577	7,832	2·76	4·91	2·15
Total, I and II.	1890–91 ..									
	1891–92 ..									
	1892–93 ..									

* Excluding interest adjustments referred to in paragraph 16 of last year's report.

The percentages for 1892–93 show an improvement both in the gross and net revenues over the two previous years; this result being partly due to the revision of the capital cost of certain buildings (see paragraph 2) and chiefly to the omission from the Capital and Revenue Account of others (see appendix A) which were not yielding interest on capital cost.

5. During the year 1892–93, 86 buildings came under classes I and II, of which only 48 were occupied throughout the year. One building (item 6 of the Capital and Revenue Account) has been vacant since 1889–90, the date from which the account is kept, while four others (items 14, 15, 37 and 26) have been vacant for the last two years.

6. *Inadequate assessment and excessive maintenance charges.*—The undermentioned buildings of class I have not yielded the full interest on the capital cost owing to the provision made for repairs in the data for calculation of the normal rate being inadequate as shown in the table below :—

Item No. in Capital and Revenue Account.	Name of building.	Capital cost of building.	Provision for repairs made in the data.	Actual average of the last four years.	Percentage of actual average on capital cost.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
3	Overseer's building, Ichchhápuram ..	490	29	49	10·00	Excessive.
6	Portion of Public Works Department bungalow, Yellamanchili	942	55	126	13·38	Do.
13	Superintending Engineer's residence, Beswada.	21,393	392	792	3·70	
21	Sub-Collector's bungalow, Ongole ..	11,837	18	281	2·20	
28	Overseer's shed at Hosur	1,193	129	35	2·93	Excessive.
39	Divisional office bungalow, Rastampatti.	6,866	155	411	6·42	
41	Police Assistant Superintendent's quarters, Tirupattúr.	6,747	14	313	4·68	
45	Police Inspector's quarters, Chittoor.	2,062	244	84	4·07	See paragraph 7 of the report.
46	Assistant Superintendent's bungalow, Tirukkóyilúr.	7,256	380	397	5·47	
51	Walája Baugh bungalow, Madras ..	12,000	254	643	5·36	
57	School of Arts bungalow, Madras ..	8,000	85	468	5·85	Excessive.
64	Sub-Divisional officer's bungalow, Uttamapálaiyam.	1,036	463	132	12·74	
66	Sub-Collector's bungalow, Tuticorin..	16,016	2,371	598	3·34	
	*Total ..	..	1,971	4,342	..	
	Difference ..	..				

The annual loss to Government due to inadequate assessment in the abovementioned cases alone is Rs. 1,971. In four cases the maintenance charges have been excessive.

7. Three of the abovementioned buildings (items 45, 46 and 51) were noticed in the last year's report also (see paragraph 11). The Executive Engineer, North Arcot division, has promised to revise the rent of the Police Inspector's quarters at Chittoor. An increased provision (based on the actual average of last 8 years) has been made in the revised data (sanctioned in G.O., No. 3337 W., dated 5th December 1892) for Assistant Superintendent's bungalow, Tirukkóyilúr, but the heavy cost of repairs incurred during 1892–93 renders further revision necessary. In the case of Walája Baugh bungalow, the provision for repairs has been raised to Rs. 360 (3 per cent. on capital cost), and it has been explained that the cost of repairs for the next five years would not exceed Rs. 300 per annum on the average (see G.O., No. 3347 W., dated 5th November 1892).

8. The normal rents of overseer's shed at Hosúr and District Munsif's Court-house at Salem (items 38 and 40 of the Capital and Revenue Account) require revision owing to the additional capital cost incurred during 1891–92 and 1892–93 respectively.

9. The cost of repairs on the undermentioned buildings falling under classes other than the first are also excessive. It is desirable that the attention of the Executive Engineers should be drawn to the fact, as any revision of normal rent will not improve the revenue receipts :—

Item No. in the Capital and Revenue Account.	Names of buildings.	Capital cost.	Actual average for the last four years.	Percentage of repairs on capital cost.
1	2	3	4	5
		Rs.	Rs.	
78	Deputy Tahsildar's residence, Yercaud	2,848	149	5·00
82	Police Inspector's house, Vayittri	3,960	189	4·77
86	Residence for the Assistant Superintendent of Police, Ramnad.	5,617	415	7·39
		270	44	16·30
100	Store-shed, Mallapuram	3,063	126	4·12
88	Hospital building, Ellore	4,920	371	7·54
159	Jailor's quarters, Penitentiary			

10. *Sufficiency of sanctions to occupation rent free or at reduced rent.*—All the cases brought to notice in paragraphs 17 to 19 of last year's report are now covered by proper sanctions and those are quoted in column 20 of the Capital and Revenue Account.

11. *Other miscellaneous points.*—The undermentioned arrears of rent which remained to be recovered on the 31st March 1893 are still outstanding, the amounts being recoverable from the officers after their return from furlough out of India :—

Item No. of the building in Capital and Revenue Account.	Name and designation of officer.	Amount. Rs.	A.	P.
4.	Mr. Mainwaring, Assistant Superintendent of Police ...	63	1	1
46.	Mr. Sullivan, Assistant Superintendent of Police	998	9	9*

* See also paragraph 13 of last year's report.

12. A list of buildings transferred from one class to another is attached to this report as appendix C for convenience of reference.

(Signed) J. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

CAPITAL and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	CLASS I. *Buildings the rents of which are paid in accordance with Public Works Department Code, volume I, chapter XI, 28 I (a) to (f), without reference to the rank or salary of the occupant.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ganjám.									
1. Russellkonda.	Special Assistant Agent's bungalow.	4,282	..	4,282	998	330	1,328	..	..	..
2. Patha Chicacole.	Divisional office building ..	3,606	..	3,606	893	294	1,187	166	431	597
3. Ichchhápuram	Overseer's building ..	490	..	490	165	28	193	16	180	196
	Vizagapatám.									
4. Párvatípuram	Assistant Police Superintendent's bungalow.	2,658	2,648	5,306	338	..	338	292	122	414
5. Tellamanchili.	Portion of Public Works Department office bungalow.	942	..	942	165	91	256	..	503	503
	Gódávari Eastern.									
6. Dummagudiem.	Executive Engineer's bungalow.	13,745	..	13,745	..	..	..	..	15	15
7. Do. ..	Bungalow on Sapper's Hill.	1,147	..	1,147	323	130	453	311	..	311
8. Dowlaishweram.	Bungalow purchased from Major Brockman, R.E.	3,151	..	3,151	683	..	683	..	340	340
9. Dummagudiem.	Writer's house No. 3 ..	106	..	106	29	2	31	..	..	..
10. Do. ..	Provision store	2,382	..	2,382	638	181	819	229	166	395
11. Dowlaishweram.	Superintending Engineer's quarters.	24,512	..	24,512	3,964	1,296	5,260	970	113	1,083
12. Do. ..	Executive Engineer's quarters with stables and outhouses.	19,790	..	19,790	2,234	959	3,193	751	..	751
	Kistna Eastern.									
13. Bezwada ..	Superintending Engineer's residence.	21,393	..	21,393	2,899	1,103	4,002	2,886	283	3,169
	Kistna Western.									
14. Duggirla ..	Divisional office, one portion.	2,827	..	2,827	322	..	322	57	..	57
15. Do. ..	Divisional office, another portion.	2,827	..	2,827	205	..	205	41	..	41
16. Do. ..	Portion of temporary Divisional office occupied by Hospital Assistant.	320	..	320	106	36	142	41	35	76
17. Vadeshweram	Lime shed	1,807	..	1,807	..	..	..	..	..	..
	Nellore.									
18. Nellore and Kistnapatam	Collector's bungalows ..	17,507	..	17,507	4,887	1,963	6,350	1,450	758	2,208
19. Ongole ..	Assistant Superintendent's bungalow.	4,224	..	4,224	947	302	1,249	329	140	479

* Represents actual average cost of repairs included in the data for
† Are subject to revision should the provision be found insufficient

3033/93

available for rent as residences during the year 1892-93.

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
998	330	1,328	105 618	171	684	27 8 0	12 0	Rs. 246.* Revised normal rent sanctioned in G.O., No. 1742 W., dated 5th July 1893, is Rs. 35 per mensem.
727	137	590	87 519	144	576	26 0 0	12 0	Rs. 297.* Revised normal rent sanctioned in G.O., No. 1742 W., dated 5th July 1893, is Rs. 37 per mensem. Rs. 18 in arrears at end of the year (since recovered).
149	152	3	3 57	20	80	5 0 0	11 24	Rs. 29.* Revised normal rent sanctioned in G.O., No. 1742 W., dated 5th July 1893, is Rs. 4 per mensem. Rs. 31 in arrears at end of the year (since recovered)—*see paragraph 6 of the report.*
46	122	76	15 268	159	412	19 0 0	3 9	Rs. 148.* The whole of the rent is in arrears. Rs. 19 is the revised normal rent—*see paragraph 11 of the report.*
165	412	247	68 95	37	74	15 0 0	5 13	Rs. 55.* Revised normal rent is Rs. 8—*see paragraph 6 of the report.*
..	15	15	1,650	550	2,200	80 0 0	..	Rs. 412.* This building has been vacant for the last four years. It is continued to be borne on the Capital and Revenue Account as ordered in G.O., No. 256 W., dated 29th January 1892—*see paragraph 5 of the report.*
12	130	142	138	46	184	10 0 0 15 0 0	9 0 3 0	Rs. 152.* Revised normal rent is Rs. 15.
683	340	343	378	126	504	25 0 0	2 19	Rs. 175.* The whole of the rent is in arrears (since recovered).
29	2	31	12	4	16	1 0 0	1 10	Rs. 6.* The figure in column 7 includes rent for March 1892 recovered in 1892-93.
409	15	424	285	95	380	18 0 0 14 0 0	2 7 9 23	Rs. 73.* Revised normal rent is Rs. 14.
2,994	1,183	4,177	2,940	980	3,920	108 0 0	12 0	Rs. 321.*
1,483	959	2,442	2,366	792	3,158	80 0 0 70 0 0	10 25 1 3	Rs. 175.* Normal rent is Rs. 80. The building was occupied from 26th February 1893 by an Executive Engineer, 3rd grade, who paid at Rs. 70 per mensem (10 per cent. of his salary).
13	820	833	2,526	855	3,381	95 0 0	11 19	Rs. 892.* Normal rent is Rs. 103. Rs. 95 is the rate calculated excluding the value of site which is not yet paid for. Local Government have, in G.O., No. 139 W., dated 15th January 1892, ordered that the rent of Rs. 103 should be recovered from the date of payment for the land—*see paragraph 6 of the report.*
265	..	265	339	113	452	10 0 0	..	Rs.* 9.† Vacant throughout the year—*see paragraph 5 of the report.*
164	..	164	339	113	452	10 0 0	..	Rs.* 9.† Vacant throughout the year—*see paragraph 5 of the report.*
65	1	66	39	13	52	3 0 0	12 0	Rs. 22.*
..	..	..	72	72	144	17 0 0	..	Rs. 130.* Vacant throughout the year—*see pardgraph 5 of the report.*
2,937	1,205	4,142	2,977	700	2,777	140 0 0 132 0 0 128 0 0	5 14 5 22 0 22	Rs. 886.* Rs. 140 is the rent calculated according to the old rules. Rs. 132 is the rent calculated according to the revised rules. The building was occupied by an Acting Sub-Collector for 22 days in February and he paid at 10 per cent. of his salary.
608	162	770	48 459	169	676	27 0 0 25 0 0	5 28 4 0	Rs. 131.* Rs. 27 is the rent calculated according to old rules. Rs. 24 is the rent calculated according to revised rules. The building was vacant for two months on account of repairs; remission of rent is sanctioned in G.O., No. 2602 W., of 13th October 1893.

normal rent instead of 3 per cent. on capital cost (see note 6 on Form 99-A).
(G.O., No. 2118 W., dated 20th July 1892).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Nellore—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20. Ongole ..	Hill bungalow	2,065	..	2,065	543	119	662	301	116	417
21. Do. ..	Sub-Collector's bungalow ..	11,837	..	11,837	2,194	587	2,781	700	344	1,044
	Bellary.									
22. Anantapur ..	Collector's residence ..	38,595	..	38,595	2,744	2,472	5,216	407	23	430
23. Do. ..	Sub-Divisional officer's bungalow.	4,706	..	4,706	907	330	1,237	..	..	..
24. Do. ..	Apothecary's quarters ..	4,767	..	4,767	613	332	945	311	255	566
25. Penukonda ..	Head Assistant Collector's residence.	6,571	..	6,571	1,625	513	2,139	906	..	906
26. Hospet ..	Honorable St. Clair's bungalow.	2,852	..	2,852	513	..	513	..	..	..
	Cuddapah.									
27. Cuddapah ..	Overseer's shed	425	..	425	285	138	423	20	17	37
	Kurnool.									
28. Nandyal ..	Sub-Divisional officer's bungalow (portion occupied as residence).	3,186	..	3,186	128	198	326	4	..	4
	Coimbatore.									
29. Ootacamund.	Quarters near Stonehouse Hill.	2,350	..	2,350	820	212	1,032	..	47	47
30. Do. ..	Westmere (Blackwood.) Cottage.	7,903	..	7,903	867	235	1,102	..	218	218
31. Erode ..	Police Assistant Superintendent's quarters.	7,070	..	7,070	1,385	385	1,770	318	204	522
32. Do. ..	Sub-Collector's quarters ..	17,528	..	17,528	2,556	1,086	3,642	643	767	1,410
33. Pollachi ..	Residence for the Head Assistant Collector.	13,118	208	14,326	2,131	726	2,857	646	55	700
34. Dhárápuram..	Overseer's shed ..	600	505	1,105	204	67	271	273	273	..
35. Banhope ..	Half of overseer's shed ..	400	..	400	..	33	33	..	..	..
	Salem.									
36. Salem ..	Collector's residence ..	15,190	..	15,190	3,670	1,320	4,990	†1,455	97	1,552
37. Hosur ..	Sub-Collector's quarters with out-houses.	12,800	..	12,800	2,561	1,032	3,593	991	141	1,132
38. Do ..	Overseer's shed	1,193	..	1,193	21	10	31	138	3	141
39. Hastampatti..	Divisional office bungalow..	6,366	..	6,366	851	435	1,286	968	797	1,765
40. Salem ..	District Munsif's Court-house, formerly barracks (one-third of the building occupied as a residence).	845	658	1,503	30	80	110	..	159	159

* Represents actual average cost of repairs included in the data for normal
† Includes outlay incurred by Civil Department (G.O., No. 428 W., dated

2033/11

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
						19 0 0	5 8	Rs. 146.*
242	3	245	249	83	332	64 0 0	5 17	Rs. 183.* Rs. 54 is the rent calculated according to old rules. Rs. 55 is the rent calculated according to revised rules. For 22 days in February, the Acting Sub-Collector held charge of the Collectorate and therefore the building was vacant; see remarks against item 18—*see paragraph 5 of the report.*
1,494	243	1,737	1,419	473	1,892	55 0 0	5 19	
						225 0 0	10 10	For 1 month and 21 days the building was occupied by an Acting Collector who paid at Rs. 165, 10 per cent. of his salary.
2,337	2,449	4,786	33 1,597	1,544	3,109	165 0 0	1 21	
907	330	1,237	120 684	188	752	27 8 0	12 0	Rs. 28 is the revised normal rent. This building was occupied during the latter part of the year by the District Surgeon who removed in March 1893 into new quarters built for him, which will be brought on to the Capital and Revenue Account next year.
302	77	379	117 620	191	764	27 8 0 28 0 0	5 3 5 26	
720	513	1,233	177 866	263	1,052	42 0 0	12 0	Rs. 241.*
513	..	513	342	114	456	17 8 0	..	Rs. 96.* Vacant throughout the year—*see paragraph 5 of the report.*
265	121	386	51	17	68	15 0 0 4 0 0	5 25 6 0	Rs. 33.* Rs. 15 was a provisional rate. Rs. 4 is the correct normal rate.
124	198	322	63 64	127	254	19 0 0 10 0 0	7 7 4 23	Rs. 19 is the normal rent. During the latter part of the year, the building was occupied by a Supervisor, 2nd grade, for a rent of Rs. 10 per mensem (Code volume I, chapter XI, paragraph 31).
320	185	985	87 339	94	376	23 0 0 15 0 0	3 9 8 18	Revised normal rent is Rs. 14 per mensem. The building was occupied by a Supervisor, 1st grade, who paid at Rs. 15 per mensem (Code volume I, chapter XI, paragraph 31).
867	17	884	948	316	1,264	68 0 0	3 0	Rs. 44 is the revised normal rent.
1,067	181	1,248	162 1,011	283	1,182	36 0 0 35 0 0	8 21 2 0	Rs. 36 is the old normal rate and Rs. 41 is the revised one. For 2 months the building was occupied by an officer who paid at Rs. 35 (1st per cent. of salary). The building was vacant for 1 month and 9 days owing to repairs (code volume I, chapter XI, paragraph 28 III (*a*), and G.O., No. 3483 W., of 20th December 1892).
			189	701	2,804	92 0 0	10 0	Rs. 102 is the revised normal rent.
1,913	319	2,232	2,292	569	2,254	102 0 0 59 0 0	2 0 10 0	Rs. 76 is the revised normal rent.
1,516	670	2,186	334 2,019	84	106	76 0 0 6 0 0	2 9 10 0	Rs. 4 is the revised normal rent.
69	340	271	72	16	16	4 0 0 3 0 0	2 0 12 0	Revised normal rent is Rs. 2½.
..	33	33	..				12 0	Rs. 662.*
				607	2,431	106 0 0	12 0	Rs. 552.* Rs. 90 is the revised normal rent.
2,215	1,223	3,438	1,824	612	2,048	66 0 0	9 0	Revised normal rent is Rs. 4. Four months' rent was in arrears at end of the year (since recovered)—*see paragraphs 6 and 8 of the report.*
1,670	891	2,561	95 1,440	48	132	90 0 0 6 0 0	3 0 6 2	
117	7	110	6 93					Rs. 129.* Rs. 34 is the revised normal rent. This building was shown in two portions in the last year's account—*see paragraph 5 of the report.*
				445	1,100	87 0 0 34 0 0	8 0 4 0	
117	362	479	655				12 0	Rs. 15 is the normal rent for November 1891 to February 1892 recovered in 1892-93—*see paragraph 8 of the report.*
30	79	49	68	47	115	5 0 0		

rent instead of 3 per cent. on capital cost (see note 6 on Form 93-A).
16th February 1892, and G.O., No. 1297 W., dated 12th May 1893).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Salem—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41. Tiruppattúr..	Police Assistant Superintendent's quarters.	6,528	219	6,747	1,185	335	1,520	766	498	1,264
	West Coast.									
42. Malappuram.	Colonel Levie's bungalow or Special Assistant Collector's residence	7,418	..	7,418	544	404	948	..	223	223
43. Tellicherry ..	Sub-Collector's residence ..	10,180	321	10,501	1,853	600	2,453	358	856	1,214
	North Arcot.									
44. Ranipett ..	General's bungalow or Head Assistant Collector's residence.	5,000	..	5,000	1,512	600	2,112	462	77	539
45. Chittoor ..	Police Inspector's quarters.	2,062	..	2,062	239	90	329	335	..	335
	South Arcot.									
46. Tirukkóyilúr.	Assistant Superintendent's bungalow.	7,255	..	7,255	359	207	566	1,051	538	1,589
47. Tindivanam.	Revenue bungalow ..	10,686	..	10,686	2,241	564	2,805	16	636	652
48. Do. ..	Bungalow of the range officer (Sub-Divisional officer's quarters).	† 500	1,126	1,626	†	..	..	‡	..	..
49. Manchakkuppam.	Barracks, south portion. "North" in the previous return was incorrect (G.O., No. 3337 W. of 15th December 1892).	1,058	..	1,058	357	120	477	105	66	171
	Consulting Architect's Division.									
50. Madras ..	Four rooms in the basement and six rooms in the floor of the new Telegraph office occupied by the Eastern Extension Telegraph Company.	20,328	..	20,328	3,658	1,368	5,026	..	..	..
51. Poonamallee Road.	Wallaja Baugh bungalow.	12,000	..	12,000	2,260	741	3,001	2,238	333	2,571
52. Madras ..	Portion of *New* Law Court buildings occupied by Government Solicitor.	‡	..	..	..	400	400	..	..	..
53. Do ..	Block of buildings for Vakils and Barristers in the new Law Courts.	§	..	..	..	§	..	..	§	..
54. Háyapuram ..	A room in old boundary town wall.	518	..	518	116	72	188	..	..	..
55. Madras ..	No. 1 block of the family quarters, College of Engineering.	3,207	147	3,354	..	173	173	..	72	72
56. Do. ..	No. 2 block of the family quarters, College of Engineering (No. 3 in the last account was incorrect).	3,207	147	3,354	..	193	193	..	72	72

* Represents actual average cost of repairs included in the data for normal rent instead of 3 per cent. on capital cost (see note 6 on Form 99-A).
† This building was destroyed by fire and is being reconstructed. The undestroyed portion was valued at Rs. 500 (G.O., No. 191 W., dated 27th January 1893). Hence figures to end of previous year omitted.
‡ Capital cost not yet known. Rs. 50 is being charged provisionally.
§ Capital cost not yet known, as the block is not yet completed. By the end of March 1893, 45 rooms have been occupied and a provisional rent of Rs. 15 per room charged from the date of occupation, but nothing has been recovered in 1892-93 (since recovered with the exception of rent for one room).

3033/5

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
419	103	256	48 745	265	962	33 0 0 31 0 0	3 3 6 28	Rs. 185.* Rs. 31 is the revised normal rent. The building was vacant for two months owing to repairs [Code volume I, chapter XI, paragraph 28 III (*a*), and G.O., No. 84 W., dated 10th January 1893]—*see paragraph 6 of the report.*
544	181	725	384	204	588	42 0 0	10 16	Occupied from 22nd May 1892 after the completion of certain improvements to the building. Revised normal rent is Rs. 42.
1,495	256	1,239	186 1,035	414	1,635	50 0 0	12 0	Rs. 683.* Revised normal rent is Rs. 92.
1,050	523	1,573	600	200	800	54 8 0	12 0	Rs. 455.* One month's rent in arrears (since recovered).
96	90	6	231	82	313	7 8 0	12 0	Rs. 14.*—*see paragraphs 6 and 7 of the report.*
692	331	1,023	6 864	290	1,160	42 0 0 45 0 0	2 0 3 17	Rs. 244.* Rs. 45 is the revised normal rent—*See paragraphs 6, 7 and 11 of the report.* Arrears to the extent of Rs. 1,159 remained to be recovered at end of the year as follows :— Rs. From Mr. Sullivan, Assistant Superintendent of Police. 999 „ Mr. P. S. Miller do. (*a*)160 Total 1,159 (*a*) Since recovered.
2,225	72	2,153	108 1,389	427	1,708	53 0 0 62 0 0	1 11 7 16	Rs. 320.* Rs. 62 is the revised normal rent. For the remaining portion of the year the building was vacant owing to repairs [Code volume I, chapter XI, paragraph 28 III (*a*), and G.O., No. 3337 W., dated 5th December 1892].
†	..	..	†	43	43	..	..	
252	51	303	24 150	42	168	10 0 0	12 0	Rs. 69.*
3,658	1,363	5,026	2,439	813	3,252	114 0 0	12 0	
22	408	430	1,440	480	1,920	59 0 0 70 0 0	8 0 4 0	Rs. 70 is the revised normal rent—*see paragraphs 6 and 7 of the report.*
..	400	400	‡	‡	..	50 0 0	9 0	Occupied from 1st July 1892.
§	..	..	..	§	..	15 0 0 for each room	§	
116	72	188	60	20	80	4 0 0	12 0	The figure in column 7 includes arrears of previous year.
..	101	101	334	181	515	15 6 0	9 20	Rs. 50.* Do. do. do.
..	121	121	334	181	515	15 0 0	12 0	Rs. 50.* Do. do. do.

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Salem—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41. Tiruppattúr..	Police Assistant Superintendent's quarters.	6,528	219	6,747	1,185	335	1,520	766	498	1,264
	West Coast.									
42. Mahappuram.	Colonel Levie's bungalow or Special Assistant Collector's residence	7,418	..	7,418	544	404	948	..	223	223
43. Tellicherry ..	Sub-Collector's residence ..	10,180	321	10,501	1,853	600	2,453	358	856	1,214
	North Arcot.									
44. Ranipett ..	General's bungalow or Head Assistant Collector's residence.	5,000	..	5,000	1,512	600	2,112	462	77	539
45. Chittoor ..	Police Inspector's quarters.	2,062	..	2,062	239	90	329	335	..	335
	South Arcot.									
46. Tirukkóyilúr.	Assistant Superintendent's bungalow.	7,255	..	7,255	359	207	566	1,051	538	1,589
47. Tindivanam.	Revenue bungalow ..	10,686	..	10,686	2,241	564	2,805	16	636	652
48. Do. ..	Bungalow of the range officer (Sub-Divisional officer's quarters).	† 500	1,126	1,626	†	..	..	†	..	..
49. Manchakkuppam.	Barracks, south portion. "North" in the previous return was incorrect (G.O., No. 3337 W. of 15th December 1892).	1,058	..	1,058	357	120	477	105	66	171
	Consulting Architect's Division.									
50. Madras ..	Four rooms in the basement and six rooms in the floor of the new Telegraph office occupied by the Eastern Extension Telegraph Company.	20,328	..	20,328	3,658	1,368	5,026	..	..	..
51. Poonamallee Road.	Wallaja Baugh bungalow.	12,000	..	12,000	2,260	741	3,001	2,238	333	2,571
52. Madras ..	Portion of *New* Law Court buildings occupied by Government Solicitor.	‡	..	..	..	400	400	..	..	..
53. Do. ..	Block of buildings for Vakils and Barristers in the new Law Courts.	§	..	..	..	§	..	..	§	..
54. Báyapuram ..	A room in old boundary town wall.	518	..	518	116	72	188	..	..	..
55. Madras ..	No. 1 block of the family quarters, College of Engineering.	3,207	147	3,354	..	173	173	..	72	72
56. Do. ..	No. 2 block of the family quarters, College of Engineering (No. 3 in the last account was incorrect).	3,207	147	3,354	..	193	193	..	72	72

* Represents actual average cost of repairs included in the data for normal rent instead of 3 per cent. on capital cost (see note 6 on Form 96-A).
† This building was destroyed by fire and is being reconstructed. The undestroyed portion was valued at Rs. 600 (G.O., No. 191 W., dated 27th January 1893). Hence figures to end of previous year omitted.
‡ Capital cost not yet known. Rs. 50 is being charged provisionally.
§ Capital cost not yet known, as the block is not yet completed. By the end of March 1893, 44 rooms have been occupied and a provisional rent of Rs. 15 per room charged from the date of occupation, but nothing has been recovered in 1892-93 (since recovered with the exception of rent for one room).

3837/5

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for such building.	Number of months such building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
419	103	256	48 745	265	962	33 0 0 31 0 0	3 3 6 28	Rs. 135.* Rs. 31 is the revised normal rent. The building was vacant for two months owing to repairs [Code volume I, chapter XI, paragraph 28 III (*a*), and G.O., No. 84 W., dated 16th January 1893]—*see paragraph 6 of the report.*
544	181	725	384	204	588	42 0 0	10 10	Occupied from 22nd May 1892 after the completion of certain improvements to the building. Revised normal rent is Rs. 42.
1,495	256	1,239	186 1,035	414	1,635	50 0 0	12 0	Rs. 583.* Revised normal rent is Rs. 92.
1,050	523	1,573	600	200	800	54 8 0	12 0	Rs. 455.* One month's rent in arrears (since recovered).
96	90	6	231	82	313	7 8 0	12 0	Rs. 14.*—*see paragraphs 6 and 7 of the report.*
692	331	1,023	6 864	290	1,160	42 0 0 45 0 0	2 0 3 17	Rs. 244.* Rs. 45 is the revised normal rent—*See paragraphs 6, 7 and 11 of the report.* Arrears to the extent of Rs. 1,159 remained to be recovered at end of the year as follows :— Rs. From Mr. Sullivan, Assistant Superintendent of Police. 999 „ Mr. P. S. Miller do. (*a*)160 Total 1,159 (*a*) Since recovered.
2,225	72	2,153	108 1,389	427	1,708	53 0 0 62 0 0	1 11 7 16	Rs. 320.* Rs. 62 is the revised normal rent. For the remaining portion of the year the building was vacant owing to repairs [Code volume I, chapter XI, paragraph 28 III (*a*), and G.O., No. 3337 W., dated 5th December 1892].
†	..	..	†	43	43	..	..	
252	51	303	24 150	42	168	10 0 0	12 0	Rs. 69.*
3,658	1,368	5,026	2,439	813	3,252	114 0 0	12 0	
22	408	430	1,440	480	1,920	59 0 0 70 0 0	8 0 4 0	Rs. 70 is the revised normal rent—*see paragraphs 6 and 7 of the report.*
..	400	400	‡	‡	..	50 0 0	9 0	Occupied from 1st July 1892.
§	..	..	..	§	..	15 0 0 for each room	§	
116	72	188	60	20	80	4 0 0	12 0	The figure in column 7 includes arrears of previous year.
..	401	101	384	181	615	15 0 0	9 20	Rs. 50.* Do. do. do.
..	121	121	284	181	515	15 0 0	12 0	Rs. 50.* Do. do. do.

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Consulting Architect's Division—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57. Madras ..	School of Arts bungalow ..	* 8,000	..	8,000	1,800	600	2,400	1,372	..	1,372
58. Do. ..	Grassmere bungalow ..	7,000	..	7,000	..	255	255	..	215	215
	Negapatam.									
59. Tiruttumippundi.	Sub-Divisional officer's bungalow.	6,495	..	6,495	569	406	975	236	2	238
60. Kadambady (Negapatam).	Executive Engineer's bungalow.	13,779	..	13,779	1,628	601	2,229	653	95	748
	Madura.									
61. Uttumaphalyam.	Sub-Divisional officer's bungalow (two-thirds occupied as a residence).	1,036	..	1,036	349	120	469	440	90	530
62. Pámban ..	Portion of Port officer's bungalow.	2,347	..	2,347	799	148	947	79	..	79
63. Dindigul ..	Sub-Collector's bungalow with out-houses.	12,559	..	12,559	2,304	648	2,952	499	221	720
	Tinnevelly.									
64. Sérmádévi.	Range officer's bungalow ..	4,963	..	4,963	909	222	1,131	..	332	332
65. Tuticorin ..	Sub-Collector's bungalow ..	16,916	..	16,916	3,256	972	4,228	1,066	1,328	2,394
66. Sérmádévi ..	Head Assistant Collector's bungalow.	5,527	..	5,527	655	262	917	326	..	326
67. Palamcottah.	Sergeant's quarters with stables.	4,286	..	4,286	525	210	735	15	104	119
	Total of Class I ..	4,56,911	5,979	4,62,890	70,488	27,073	97,511	25,819	11,818	37,637
	CLASS II. *Building the rents of which are fixed in accordance with Public Works Department Code, volume I, chapter XI, para II, at 10 per cent. on the salary and local allowances of the tenant.*									
	Bellary.									
68. Anantapur	Police Inspector's quarters.	4,767	..	4,767	252	62	314	364	..	364
69. Do. ..	Police Superintendent's bungalow.	18,637	..	18,637	3,104	794	3,898	1,099	..	1,099
	Coimbatore.									
70. Kollegal ..	Police Inspector's quarters.	2,928	..	2,929	442	106	548	290	3	293

* Rs. 152, additional capital cost incurred in 1889-90 was on
† Represents actual average cost of repairs included in the

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
72	660	528	15 275	320	1,280	50 0 0	12 0	Rs. 264.† Normal rent is only Rs. 49. The Superintendent of the School of Arts is entitled to either free quarters or house rent (*vide* extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891—G.O., No. 1764 W., of 30th June 1891). He pays Rs. 50, the amount he draws from the Educational Department as house rent—*see paragraph 6 of the report.*
..	40	40	..	‡ 222	222	30 0 0	9 15	Rs. 80.† Occupied from 16th June 1892.‡ Interest charged from that date.
334	403	737	390	260	650	37 0 0 41 4 0	10 20 0 17	Rs. 235.† Rs. 41-4-0 is the revised normal rent.
975	506	1,481	1,644	551	2,195	50 1 4 55 12 0	11 2 0 29	Rs. 118.† Rs. 55-12-0 is the revised normal rent.
91	30	61	123	41	164	10 0 0	12 0	Rs. 85†—*see paragraph 6 of the report.*
730	158	888	232	94	376	25 0 0	8 17	Rs. 312.† Nearly 4 months' rent in arrears at end of the year (Rs. 34 recovered). The figure in column 7 includes Rs. 34, arrears of last year.
1,805	427	2,232	1,506	502	2,008	54 0 0	0 12	Rs. 148.†
909	110	790	597	199	796	82 0 0 10 0 0 26 0 0	3 25 5 25 2 12	Rs. 26 is the revised normal rent. For 6 months and 25 days the building was occupied by a Supervisor, 2nd grade, who paid rent at Rs. 10 (Code chapter XI, paragraph 31).
2,190	356	1,834	2,031	677	2,708	95 0 0 61 11 7	7 12 4 14	Rs. 463.† The building was occupied for 4 months and 14 days by an officer who paid only at 10 per cent. of his salary—*see paragraph 6 of the report.*
329	262	591	..	..	..	20 0 0 27 0 0	6 0 6 0	Only Revenue Account is kept for this building. Rs. 27, the revised normal rent fixed in G.O., No. 2150 W., dated 3rd August 1892, is to cover only the cost of repairs, the building being a gift by Sir Vere Levinge for the use of the Divisional Officer at Shérmádévi. Hence capital cost, &c., is not included in the totals and no interest account is kept—*see paragraph 2 of the report.*
510	106	616	460	171	631	15 0 0 20 0 0	5 0 7 0	Rs. 69.† Rs. 20 is the revised normal rent.
44,619	15,255	59,874	48,858	18,410	67,268	..	..	
112	62	50	117 690	191	764	10 0 0 3 14 5	2 0 10 0	Normal rent is Rs. 28.
2,005	794	2,799	204 2,439	745	2,980	60 0 0 57 8 0 70 0 0	1 2 1 13 9 16	Normal rent is Rs. 104.
153	102	255	60 401	117	458	19 0 0 7 0 0	3 8 5 1	Revised normal rent is Rs. 17.

account of the school and on the residence.
data for normal rent instead of 3 per cent. on capital cost (see note 6 on Form 99-A).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Coimbatore—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
71. Ootacamund.	Crewe Hall and detached bungalow.	15,824	..	15,824	609	153	762	391	..	391
72. Do. ..	Clerks' quarters, Stone House Hill.	23,839	..	23,839	884	15	899	95	63	158
73. Do. ..	Ottley Hall bungalow ..	26,852	..	26,852	979	182	1,161	320	234	554
74. Do. ..	Two-thirds of Dresser's quarters attached to Civil Dispensary.	3,888	..	3,888	60	77	137	..	80	80
75. Do. ..	European Warder's cottage No. 2.	4,140	..	4,140	35	12	47	..	173	173
76. Do. ..	European Warder's cottage No. 4.	4,140	..	4,140	109	22	131	..	157	157
77. Gódalúr ..	Inspector's quarters ..	7,104	..	7,104	270	90	360	48	..	48
	Salem.									
78. Yercaud ..	Deputy Tahsildar's residence.	2,460	188	2,648	437	174	611	258	339	597
	West Coast.									
79. Coondapoor.	Head Assistant Collector's residence.	19,810	220	20,030	2,683	1,314	3,997	1,269	160	1,429
80. Malapuram.	Residence of the Assistant Superintendent of Police.	16,711	141	16,852	1,115	337	1,452	100	197	297
81. Manantoddy.	Police Inspector's house ..	5,504	264	5,768	305	117	422	46	..	46
82. Vayittiri ..	Do. do. ..	3,960	..	3,960	362	180	542	756	..	756
	Consulting Architect's Division.									
83. Madras ..	Lower story south end room with kitchen and stables, College of Engineering.	7,842	..	7,842	..	313	313	..	..	..
84. Do. ..	* No. 3 block of the family quarters, College of Engineering	3,207	147	3,354	..	53	53	294	72	366
85. Do. ..	Quarters for the Superintendent, Government Brickfields, Madras.	1,540	..	1,540	..	50	50	..	..	..
	Madura.									
86. Ramnad ..	Residence for the Assistant Superintendent of Police.	5,617	..	5,617	1,095	430	1,525	1,150	512	1,662
	Total of Class II ..	1,78,771	960	1,79,731	12,742	4,480	17,222	6,460	1,990	8,470

* No. 4 in the last account was incorrect.
† The building was occupied by clerks of the Secretariat drawing different
‡ Represents actual average cost of repairs included in the data for normal

3033/1

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
218	153	371	381 2,280	683	2,532	.. †	4 0	Revised normal rent is Rs. 92.
789	48	741	552 3,804	963	3,798	.. †	1 16	Revised normal rent is Rs. 139.
659	52	607	545 3,807	1,074	4,296	.. †	4 0	Revised normal rent is Rs. 137.
60	3	57	375 840	155	620	4 0 0 5 0 0	12 0 6 18	Revised normal rent is Rs. 23. Occupied by two individuals for the periods entered in column 19.
35	161	126	99 597	166	664	5 0 0	1 13	Revised normal rent is Rs. 24. For the remaining portion of the year, the building was occupied free of rent by a soldier clerk (Code, Volume II, Appendix VII). The figure in column 7 includes arrears of last year. Will be entered under class IV in the next year's account.
109	135	26	99 597	166	664	10 0 0	1 29	Revised normal rent is Rs. 24. For the remaining portion of the year, the building was occupied free of rent by a Sergeant-Instructor to the Nilgiri Volunteer Corps (Code, Volume II, Appendix VII). The figure in column 7 includes arrears of last year. Will be entered under class IV in the next year's account.
222	90	312	171 1,023	284	1,136	7 8 0	12 0	Revised normal rent is Rs. 41.
179	165	14	294	102	396	15 0 0 12 0 0	9 0 3 0	Rs. 45.† Revised normal rent is Rs. 12. Will be transferred to class I in the next year's account—*see paragraph 9 of the report.*
1,414	1,154	2,568	117 2,493	796	3,172	107 8 0	12 0	Rs. 510.‡ Revised normal rent is Rs. 109.
1,015	140	1,155	150 2,394	671	2,675	35 0 0 40 0 0 35 0 0 50 0 0	1 1 0 30 1 3 4 24	Rs. 100.‡ Revised normal rent is Rs. 65. The building was vacant for four months and four days, as there was no incumbent to the post.
259	117	376	99 624	225	750	12 0 0	10 22	Rs. 164.‡ Revised normal rent is Rs. 33.
394	180	214	83 550	158	605	15 0 0 12 0 0	11 8 0 23	Rs. 116.‡ Revised normal rent is Rs. 23—*see paragraph 9 of the report.*
..	313	313	939	313	1,252	26 0 0 24 0 0	9 15 2 11	Rs. 100.‡ Normal rent is Rs. 35. The figure in column 7 includes arrears of last year.
294	19	313	384	131	515	11 0 0	3 0	Rs. 50.‡ Normal rent is Rs. 15. The figure in column 7 includes arrears of last year.
..	50	50	186	62	248	5 8 0	10 0	Normal rent is Rs. 9. Rent for March 1893 in arrears.
55	82	137	675	225	900	44 0 0 30 0 0 35 0 0	0 13 1 0 9 29	Rs. 306.† Rs. 44 is the revised normal rent. The building was vacant from 4th March 1893 on account of repairs. Remission of rent was allowed in G.O., No. 2089 W., dated 14th August 1893 [see Code, Volume I, Chapter XI, paragraph 28-III (*a*)]—*see paragraph 9 of the report.*
6,382	2,490	8,752	21,265	7,167	28,422	..	..	

salaries for different periods from whom rent was recovered at 10 per cent. of salary.
rent instead of 3 per cent. on capital cost (see note 6 on form 99-A).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	CLASS III. *Buildings the rents of which are fixed on a special scale under the sanction of some general arrangement or particular order of the Government of India, e.g., quarters for officers and subordinates in Military employ; quarters for upper subordinates below the grade of Sub-Engineer in the department (Public Works Department Code, Volume I, Chapter XI, 31), &c.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Gódávari, Eastern.									
87. Dowlaishweram.	Quarry office	1,067	..	1,067	..	26	26	..	..	..
	Gódávari, Western.									
88. Ellore ..	Hospital building ..	3,063	..	3,063	540	148	688	350	153	503*
89. Chottipett..	Officer's quarters with godowns, cook-house and stables.	16,672	205	16,877	1,739	432	2,171	1,267	554	1,821
	Kistna, Eastern.									
90. Masulipatam.	Collector's residence ..	42,471	..	42,471	5,276	1,721	6,997	..	99	99
	Nellore.									
91. Gudur ..	Sub-divisional officer's quarters.	3,221	..	3,221	177	39	216	83	2	85
	Bellary.									
92. Penukonda.	Range officer's bungalow and out-houses.	355	..	355	296	120	416	..	..	..
	Coimbatore.									
93. Erode ..	Sub-divisional officer's quarters.	7,050	..	7,050	291	143	434	373	124	497
94. Pollachi ..	Overseer's shed	600	..	600	..	..	..	..	..	..
95. Ootacamund.	Native officer's quarters, Stone House Hill.	1,708	..	1,708	242	84	326	..	..	..
96. Do ..	European Warder's cottage No. 1.	4,140	..	4,140	120	144	264	..	173	173
97. Do. ..	Mount Stuart buildings ..	89,633	2,494	92,127	10,800	3,720	14,520	216	252	468
98. Do. ..	Main building, European jail.	38,020	31	38,051	..	575	575	..	515	515
	West Coast.									
99. Vayittiri ..	Sub-Registrar's quarters ..	3,710	..	3,710	161	60	221	91	40	131

* Represents actual average cost of repairs included in the data for normal rent
† Interest charged from August 1892, date of occupation. ‡ Government of
¶ Raised to Rs. 75 by Local Government (G.O., No. 289 W. of 4th February 1893).

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.	
..	26	26	..	43	43	6 0 0	4 29	Rs. 46.* Normal rent is Rs. 8. Occupied by a temporary Overseer (Code, Chapter XI, paragraph 31).
190	5	185	369	123	492	15 0 0 18 0 0	4 24 3 12	Rs. 94.* Normal rent is Rs. 18. Occupied by a Supervisor, 1st grade (Code, Chapter XI, paragraph 31). During the latter part of the year, the building was occupied by Zenana Mission at normal rent. Will be transferred to class I in the next year's account—*see paragraph 3 of the report.*
472	122	350	2,001	671	2,672	36 0 0	12 0	Rs. 194.* Normal rent is Rs. 72. Half-rate, *i.e.*, Rs. 36, charged—*vide* Government of India letter No. 130 B, dated 23rd March 1892 (G.O., No. 1089 W., dated 4th April 1892).
5,276	1,622	6,898	5,094	1,698	6,792	150 0 0	12 0	Rs. 204.* Normal rent is Rs. 158.—Government of India letter No. 239 B. of 21st June 1889 (G.O., No. 1806 W. of 9th July 1889).
94	37	131	374	129	503	6 0 0 7 0 0	4 3 1 0	Rs. 13.* Normal rent is Rs. 10. Occupied by Overseers, 1st and 2nd grades (Code, Chapter XI, paragraph 31). The building is vacant from 4th September 1892 on account of repairs and the Sub-divisional officer occupied a rest-house and paid rent at Rs. 7.
296	120	416	9 51	14	56	10 0 0	12 0	Rs. 185.* Normal rent is Rs. 16-8-0. Occupied by a Supervisor, 2nd grade (Public Works Department Code, Chapter XI, paragraph 31).
82	19	83	48 798	282	1,128	15 0 0* 10 0 0	8 20 8 11	Revised normal rent is Rs. 41. Occupied by Supervisors, 1st and 2nd grade (Code, Chapter XI, paragraph 31).
..	..	..	72	24	96	..	..	Revised normal rent is Rs. 4. Vacant throughout the year.
243	84	326	42 246	68	272	7 0 0	12 0	Revised normal rent is Rs. 10. Occupied by an Overseer, 1st grade (Code, Volume I, Chapter XI, paragraph 31).
126	29	91	99 597	165	664	12 0 0	12 0	Revised normal rent is Rs. 24. Occupied by a Conductor (Public Works Department Code, Volume II, Appendix VII).
10,584	3,468	14,052	1,063 11,710	3,775	14,422	306 0 0	12 0	Revised normal rent is Rs. 523. Occupied by Army Head Quarter's office—Government of India letter, No. 1360 M. W. of 14th May 1892 (G.O., No. 1627 W. of 30th May 1892). The figure in column 7 includes arrears of last year. Rent to be charged at Rs. 409 per mensem from the date of completion of the additions now being carried on (Government of India letter, No. 1693 M. W. of 15th June 1892—G.O., No. 1899 W. of 30th June 1892).
..	60	60	..	†1,015	1,015	‡ 50 0 0 ¶ 75 0 0	5 0 3 0	Revised normal rent is Rs. 222 per mensem.
70	20	90	65 431	148	514	5 0 0	12 0	Rs. 103.* Revised normal rent is Rs. 21—Government of India letter No. 538 B. of 28th December 1886 (G.O., No. 19 W. of 7th January 1887).

instead of 3 per cent. on capital cost (see note 6 on form 99-A)
India letter No. 131 B. of 23rd March 1892 (G.O., No. 1033 W. of 31st March 1892).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	West Coast—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100. Malapuram.	Store shed	270	..	270	189	2	191	139	37	176
101. Calicut ..	Vakils' chambers of 36 rooms.	23,125	..	23,125	2,404	912	3,316	..	..	..
102. Mangalore.	Museum building ..	8,280	..	8,280	283	100	383	332	220	552
	South Arcot.									
103. Vriddhachalam.	Bungalow of the Range officer.	3,246	..	3,246	478	132	610	220	65	285
	Négapatam.									
104. Mannárgudi	Sub-divisional officer's bungalow.	5,522	28	5,550	40	155	195	..	169	169
	Chingleput.									
105. Karunguzhi.	Public Works Department bungalow.	1,532	..	1,532	153	37	190	..	..	..
	Madura.									
106. Dindigul ..	Range office bungalow ..	5,500	303	5,803	125	114	239	319	..	319
	Total of Class III ..	2,59,195	10,061	2,69,256	23,814	8,664	31,978	3,390	2,403	5,793
	CLASS IV. *Buildings allotted rent free under the special authority of the Government of India.*									
	Vizagapatam.									
107. Párvatípuram.	Police Apothecary's bungalow.	3,058	..	3,058	321	..	321	123	85	208
	Godávari.									
108. Dowlaishwaram.	Deputy Superintendent's quarters at Workshop.	2,220	..	2,220	393	18	411	83	3	86
	Nellore.									
109. Nellore ..	Jailor's quarters	2,020	..	2,020	..	..	..	..	112	112
	Coimbatore.									
110. Coimbatore.	Jail Superintendent's quarters.	10,300	..	10,300	..	..	..	..	..	..
111. Do. ..	Jailor's quarters	10,452	..	10,452	..	..	..	..	..	..
112. Do. ..	Deputy Jailor's quarters ..	2,555	..	2,555	..	..	..	..	..	..
113. Coimbatore.	European Chief Constable's quarters.	914	..	914	..	..	..	..	..	..
114. Ootacamund	Apothecary's quarters, Government House.	5,000	..	5,000	..	..	..	142	..	142
115. Do. ..	Sappers' Hospital, Stone House Hill.	5,560	..	5,560	75	..	75	115	..	115
116. Do. ..	European Warder's cottage No. V.	3,700	..	3,700	..	..	..	..	157	157
117. Do. ..	European Warder's cottage No. III.	4,140	..	4,140	..	..	..	..	173	173
118. Do. ..	Sappers' lines, old Ooty, and new blocks on Stone House Hill.	32,640	..	32,640	..	..	..	66	272	338
119. Government Gardens.	Curator's house	10,353	..	10,353	..	..	..	..	..	..

* Represents actual average cost of repairs included in the data for normal

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs. 50	Rs. 35	Rs. 15	Rs. 6 89	Rs. 11	Rs. 44	Rs. A. P. ..	M. D. ..	Rs. 60.* Revised normal rent is Rs. 6. Vacant throughout the year—*see paragraph 9 of the report*.
2,404	912	3,316	283 3,138	925	3,700	2 0 0 per room.	12 0	Rs. 915.* Revised normal rent is Rs. 4-4-0 per room. Occupied by Vakils—Government of India letter No. 314 B. of 18th August 1892 (G.O., No. 2389 W. of 26th August 1892).
49	120	169	993	331	1,324	8 5 4	12 0	Revised normal rent is Rs. 48. Occupied by Mangalore Municipality—Government of India letter No. 314 B. of 18th August 1892 (G.O., No. 2389 W. of 26th August 1892).
258	67	325	72 462	130	520	10 0 0 20 0 0	8 23 2 23	Rs. 355.* Revised normal rent is Rs. 30. Occupied by a Supervisor, 2nd grade (Code, Chapter XI, paragraph 31) and by a Sub-Engineer.
40	14	26	228	221	449	15 0 0	10 9	Normal rent is Rs. 32-4-0. Occupied by a Supervisor, 1st grade (Code, Chapter XI, paragraph 31).
153	37	190	39 144	61	244	10 0 0	3 20	Normal rent is Rs. 9. Occupied by a Supervisor, 2nd grade (Code, Chapter XI, paragraph 31).
194	114	80	294	226	520	10 0 0 28 0 0	8 5 0 28	Rs. 115.* Rs. 28 is the normal rent. Occupied by a Supervisor, 2nd grade (Code, Chapter XI, paragraph 31). For 28 days the building was occupied by an Executive Engineer.
19,924	6,261	26,185	25,409	10,061	35,470	..	..	
198	85	113	66 432	122	488	..	..	Public Works Code, Volume II, Appendix VII.
310	15	325	267	89	353	15 0 0	0 11	Rs. 67.* Occupied by Sergeant-Instructor, D Company Volunteer Corps, Gódávari district (Code, Volume II, Appendix VII). The building was occupied for eleven days in April by a Supervisor, 1st grade. The figure in column 7 includes rent for March 1893.
..	112	112	243	81	324	..	..	Rs. 8.*—Government of India letter, No. 211 B., dated 30th May 1892 (G.O., No. 1781 W., dated 11th June 1892).
..	..	..	204 1,410	412	1,648	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B., dated 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
..	..	..	219 1,473	418	1,672	..	..	Government of India letter No. 211 B., dated 30th May 1892 (G.O., No. 1781 W., dated 11th June 1892).
..	..	..	38 345	102	408	..	..	
..	..	..	9 117	36	144	..	..	Occupied by a Jail Warder—Government of India letter, No. 69 B. of 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
142	..	142	120 720	200	800	..	..	Vacant throughout the year.
40	..	40	135 801	222	888	..	..	Occupied free of rent by a Subadar of Native Infantry attached to a detachment (Army Regulations, India, Volume I, Part II, Article 260, and G.O., No. 1920 W. of 17th July 1889).
..	157	157	90 634	148	592	..	..	Occupied by a Sergeant-Instructor to Nilgiri Volunteer Corps (Code, Volume II, Appendix VII).
..	173	173	498	166	664	..	..	Occupied by a soldier clerk (Code, Volume II, Appendix VII).
66	272	338	783 4,791	1,305	5,220	..	..	Occupied by sepoys (46 men of all ranks)—Army Regulations, India, Volume I, Part II, Article 260 and G.O., No. 1920 W. of 17th July 1889. Also by three gun lascars, three lascars, one duffadar and five tent lascars of His Excellency the Commander-in-Chief.
..	..	..	249 1,491	414	1,656	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G. O., No. 1764 W. of 30th June 1891).

rent instead of 3 per cent. on capital cost (see note 6 on form 99-A).

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Coimbatore—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
120. Ootacamund.	Cinchona Villa property ..	21,819	..	21,819	..	..		427	..	427
121. Wellington.	Inspector's quarters ..	3,500	..	3,500	..	..	..	..	..	..
122. Government Gardens.	Overseer's house	1,250	..	1,250	..	..	..	..	..	..
123. Dodabetta Estate.	Sub-Overseer's house ..	3,000	..	3,000	..	..	..	..	..	..
124. Do. ..	Overseer's house ..	5,750	..	5,750	..	..	..	..	..	..
125. Do. ..	Clerk's quarters	1,000	..	1,000	..	..	..	..	..	..
126. Naduvatam.	Inspection bungalow, Cinchona department.	8,000	..	8,000	..	..	..	..	..	..
127. Do.	Head Overseer's bungalow.	6,000	..	6,000	..	..	..	..	..	..
128. Do. ..	Sub-Overseer's bungalow ..	2,250	..	2,250	..	..	..	..	..	..
129. Do. ..	Storekeeper's quarters ..	2,000	..	2,000	..	..	..	..	..	..
130. Pykara ..	Head Overseer's bungalow, Wood Estate.	2,250	..	2,250	..	..	..	..	..	..
131. Do. ..	Sub-Overseer's bungalow, Hooker Estate.	1,500	..	1,500	..	..	..	..	..	..
	Salem.									
132. Salem. ..	Jail Superintendent's quarters.	9,769	..	9,769	..	..	..	..	..	..
133. Do. ..	Jailor's quarters	4,670	..	4,670	..	..	..	..	..	..
134. Do. ..	Deputy Jailor's quarters ..	3,732	..	3,732	..	..	..	..	..	..
135. Do. ..	European Chief Constables' quarters.	2,025	..	2,025	..	..	..	..	..	..
	South Arcot.							376	373	749
136. Manchakkuppam.	Government House ..	20,000	..	20,000	..	..	..			
	Consulting Architect Divn.							102	23	125
137. Egmore ..	Magistrate's quarters, Egmore Police Court.	60,120	..	60,120	..	..	..	..	15	15
138. Do. ..	Apothecary's quarters, Women and Children's Hospital.	3,240	..	3,240	..	..	..	301	330	631
139. Do. ..	Quarters for the Superintendent, City Police, known as "Inspector's quarters, Egmore Police Court."	5,772	794	6,566	..	..	..	6	50	56
140. Do. ..	Upper story of the office of the Commissioner of Police	34,978	..	34,978	..	..	..	1,738	..	1,738
141. Do. ..	Superintendent's quarters, Government Central Museum.	13,978	..	13,978	..	..	..	213	..	213
142. Madras ..	Taxidermist's quarters ..	2,664	..	2,664	..	..	..	77	178	255
143. Royapuram.	Quarters for the Governors, Government Work-house.	3,734	65	3,799	..	..	..	..	..	..
144. Do. ..	Quarters for the Warder, Government Work-house.	2,004	..	2,004	..	..	..	..	..	..
145. Madras ..	Matron's quarters, Lock (now Voluntary Venereal) Hospital.	3,296	..	3,296	..	..	..	..	..	..
146. Do. ..	Jailor's quarters, Debtors' Jail.	7,488	..	7,488	..	..	..	425	..	

* Represents actual average cost of repairs included in the date for normal

3033/10

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months such building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs. 427	Rs. ..	Rs. 427	Rs. 502 3,102	Rs. 873	Rs. 3,473	Rs. A. P. ..	M. D. ..	Occupied by Government Botanist and Director of Cinchona Plantations, Nilgiris—Government of India letter No. 352 B. of 14th September 1892. (G.O., No. 2714 W. of 30th September 1892). [The sanction has effect only during the personal incumbency of the office by Professor Lawson].
..	..	..	84 504	140	560	..	..	Occupied by a Jail Warder—Government of India letter No. 69 B., dated 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
..	..	..	30 180	50	200	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (GO., No. 1764 W. of 30th June 1891).
..	..	..	72 432	120	480	..	..	
..	..	..	138 828	230	920	..	..	
..	..	..	24 144	40	160	..	..	
..	..	..	960	320	1,280	..	..	Occasionally used by Mr. Lawson, Government Botanist and Director of Cinchona Plantations—see item 120.
..	..	..	144 864	240	960	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
..	..	..	54 324	90	360	..	..	
..	..	..	48 288	80	320	..	..	
..	..	..	54 324	90	360	..	..	
..	..	..	36 216	60	240	..	..	
..	..	..	156 1,332	891	1,564	..	..	Do. do. do.
..	..	..	102	187	748	..	..	Government of India letter, No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892).
..	..	..	663 84	149	596	..	..	
..	..	..	531 45	81	324	..	..	Occupied by a Jail Warder—Government of India letter No. 69 B. of 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
..	..	..	288					
376	373	749	480 2,880	800	3,200	..	..	Rs. 1,023 *—Government of India letter No. 229-B. of 25th July 1890 (G.O., No. 2185 W. of 11th August 1890). Rent to be charged from 1st July 1893—G. O., No. 1757 W. of 6th July 1893.
102	23	125	7,215	2,405	9,620	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G. O., No. 1764 W. of 30th June 1891).
..	15	15	390	130	520	..	..	
301	330	631	693	247	940	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 188 B. of 7th May 1892 (G. O., No. 1486 W. of 13th May 1892).
6	50	56	4,197	1,399	5,596	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G. O., No. 1764 W. of 30th June 1891).
1,738	..	1,738	1,677	559	2,236	..	..	
213	..	213	321	107	428	..	..	
77	178	255	90 537	151	598	..	..	Government of India letter, No. 352 B. of 14th September 1892 (G. O., No. 2714 W. of 30th September 1892). These two buildings were shown as one in last year's account. They have now been separated.
..	..	..	61 300	83	332	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
..	..	..	393	131	524	..	..	
425	..	425	897	299	1,196	..	..	

rent instead of 3 per cent. on capital cost (see note 6 on form 98-A).

Capital and Revenue Account of Government buildings

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges incl a percentage for estab ment of tools and pl		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	
1	2	3	4	5	6	7	8	9	10	
	Consg. Architect Divn.—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
147. Madras ..	Quarters for the Superintendent, Govt. Lime Kiln.	526	..	526	..	..	..	132	..	
148. Do. ..	Superintendent's quarters, Lunatic Asylum.	28,118	7	28,125	..	..	..	537	58	
149. Do. ..	Quarters for 1st-class Apothecary, Lunatic Asylum.	7,068	..	7,068	..	..	..	..	52	
150. Do. ..	Quarters for Civil Apothecary, Lunatic Asylum.	8,612	..	8,612	..	..	..	..	..	
151. Do. ..	Quarters for four * European attendants, Lunatic Asylum.	5,280	592	5,872	..	..	..	..	..	
152. Do. ..	Matron's quarters, Lunatic Asylum.	5,892	..	5,892	..	..	..	..	..	
153. Do. ..	Assistant Matron's quarters, Lunatic Asylum.	.. †	..	..	..	..	..	..	45	
154. Vepery ..	Inspector's quarters, Vepery Police.	1,656	..	1,656	..	..	..	..	..	
155. Madras ..	Resident Surgeon's quarters, General Hospital.	24,540	2,703	27,243	..	..	..	..	26	
156. Do. ..	Matron's quarters, General Hospital.	22,105	536	22,641	..	..	..	..	..	
157. Do. ..	Quarters for 18 ‡ Nurses, General Hospital.	26,505	1,438	27,943	..	..	..	..	253	
158. Do. ..	Sergeant's quarters, General Hospital.	5,326	92	5,418	..	..	..	21	..	
159. Do. ..	Jailor's quarters, Penitentiary.	4,920	..	4,920	..	..	..	..	1,483	
160. Do. ..	Dy. Jailor's quarters, do.	2,582	..	2,582	..	..	..	..	149	
161. Do. ..	Matron's quarters, do.	13,588	..	13,588	..	..	..	..	..	
162. Do. ..	Quarters for the Keeper, St. George's Cathedral.	198	..	198	..	..	..	..	756	
163. Do. ..	Quarters for the Principal, College of Engineering.	28,479	..	28,479	..	..	..	565	1,125	
164. Do. ..	Superintendent's quarters, Lying-in Hospital, with out-houses.	22,664	..	22,664	..	..	..	..	794	
165. Do. ..	Apothecary's quarters, Lying-in Hospital.	7,700	..	7,700	..	..	..	..	97	
166. Do. ..	Matron's quarters, Lying-in Hospital.	5,117	..	5,117	..	..	..	..	75	
167. Do. ..	Quarters for the Head Nurse, &c., Lying-in Hospital.	.. †	..	..	..	..	..	..	..	
168. Do. ..	Resident Apothecary's quarters at Ophthalmic Hospital (Eye Infirmary).	11,000	..	11,000	..	..	..	..	..	
169. Do. ..	Main building at the Observatory occupied by the Government Astronomer.	22,241	..	22,241	..	..	..	..	488	
170. Do. ..	Quarters for Sub-Inspector, B. Division Police Station, Moor's Street.	.. †	..	..	..	..	..	..	96	
171. Do. ..	Quarters for Sub-Inspector, D. Division Police Station, Peter's Road.	.. †	..	..	..	..	..	..	..	
172. Do. ..	Quarters for two European Attendants, Lunatic Asylum.	.. †	..	..	..	..	..	..	..	
173. Do. ..	College of Engineering, lower story, east circle rooms.	10,621	..	10,621	..	..	..	..	11	
174. Do. ..	Quarters for the married Military Students of the College of Engineering (Blocks Nos. 4, 5 and 8)	9,621	441	10,062	..	..	..	428	215	
175. Do. ..	Apothecary's quarters, Lepez Hospital.	..	.. §	..	..	..	..	..	22	
	Total of Class IV ..	6,62,144	5,668	6,69,812	739	18	807	6,877	7,443	

† Capital cost, &c., not known. ‡ The number of nurses was increased by the Local Government from 15 to 18 in

§ Newly built and completed in 1892-93. Particulars of capital cost, &c., not known; as the

3033/11

available for rent as residences during the year 1892-93.—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
132	..	132	63	21	84	..	..	Government of India letter, No. 352 B. of 14th September 1892 (G.O., No. 2714 W. of 30th September 1892).
537	58	595	3,372	1,125	4,497	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter, No. 201 B., dated 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
..	52	52	840	282	1,128	..	..	
..	..	..	1,032	344	1,376	..	..	
..	..	..	633	223	856	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter, No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891), and * Government of India letter No. 74 B. of 11th March 1893 (G.O., No. 824 W. of 27th Mar. 1893).
..	..	..	672	236	908	..	..	
..	45	45	.. †	..	..	..	..	
..	..	..	198	66	264	..	..	
..	26	26	1,571	1,036	2,607	..	..	
..	..	..	2,065	895	2,960	..	..	
..	253	253	3,180	1,089	4,269	..	..	
21	..	21	639	215	854	..	..	
..	1,483	1,483	591	197	788	..	..	
..	149	149	309	103	412	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
..	..	..	1,632	544	2,176	..	..	
..	756	756	24	8	32	..	..	
565	1,125	1,690	3,417	1,139	4,556	..	..	
..	794	794	2,679	906	3,585	..	..	
..	97	97	924	308	1,232	..	..	
..	75	75	571	205	776	..	..	
..	..	..	.. †	..	..	..	..	
..	..	..	1,320	440	1,760	..	..	
..	483	483	2,655	890	3,545	..	..	
..	96	96	.. †	..	..	..	..	Government of India letter, No. 188 B. of 7th May 1892 (G.O., No. 1486 W. of 13th May 1892.)
..	..	..	.. †	..	..	..	..	
..	..	..	.. †	..	..	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter, No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891), and Government of India letter, No. 74 B. of 11th March 1893 (G.O., No. 824 W. of 27th March 1893).
..	11	11	1,275	425	1,700	..	..	Occupied free of rent by Military students who are soldiers (G.O., No. 857 W., dated 5th February 1892, and paragraph 7 of the orders on last year's report on Capital and Revenue Account of buildings, No. 2857 W., dated 14th October 1892).
428	215	643	1,386	231 394	1,549	..	..	
..	22	22	.. §	..	..	..	..	Extract from a statement approved by the Secretary of State received with Government of India letter, No. 201 B. of 5th June 1891 (G.O., No. 1764 W. of 30th June 1891).
5,088	7,493	12,581	70,251	24,258	94,509	..	..	

1890, i.e., after the submission of the statement which accompanied Madras Government, No. 602 of the 7th August 1888.
on the work is not separately recorded in the accounts.,

Capital and Revenue Account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	CLASS V. *Buildings which are allotted rent free or at reduced rents under Public Works Department Code, Volume I, Chapter XI, 28-III.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Godāvari, Eastern.									
176. Dummagudiem.	Writer's house No. I ..	277	..	277	40	18	58	..	52	52
	Coimbatore.									
177. Ootacamund.	Cooly lines on Stone House Hill.	5,318	..	5,318	..	..	..	..	..	..
178. Coonoor ..	Cooly lines, Simp Park ..	500	..	500	..	..	..	..	..	..
179. Ootacamund	One-third portion of Dresser's quarters attached to Civil Dispensary.	1,944	..	1,944	..	..	..	..	40	40
	West Coast.									
180. Manantoddy	European Head Constable's bungalow.	2,005	778	2,783	31	16	47	47	..	47
181. Vayittiri ..	Do. do. ..	2,466	..	2,466	98	36	134	59	63	122
182. Cochin ..	Police Hospital	5,000	..	5,000	34	42	76	83	29	112
183. Vayittiri ..	Sub-Magistrate's quarters ..	5,168	..	5,168	358	119	477	90	..	90
	Chingleput.									
184. Tripasore ..	Government quarters adjoining the school-room, old Carracks.	961	..	961	105	39	144	..	..	..
	Consulting Architect's Division.									
185. Madras ..	Quarters for the Port Head Signaller.	38,922	..	38,922	..	..	..	..	..	..
186. Do. ..	Quarters for the Conservancy Sergeant, Chepauk Park.	1,727	..	1,727	..	..	..	175	..	175
187. Do. ..	Assistant Matron's quarters, Lying-in Hospital.	4,295	..	4,295	..	..	..	..	568	568
188. Do. ..	Quarters for 1st-class Hospital Assistant, Penitentiary.	.. *	..	..	..	..	..	..	..	..
189. Do. ..	Quarters for 2nd-class Hospital Assistant, Penitentiary.	.. *	..	..	..	..	..	..	..	..
	Total of Class V ..	68,495	778	69,271	666	270	936	454	752	1,206
	Summary.									
	Total of Class I	4,56,911	5,979	4,62,890	70,438	27,073	97,511	25,819	11,818	37,637
	,, II	1,78,771	960	1,79,731	12,742	4,480	17,222	6,480	1,990	8,470
	,, III	2,59,195	10,061	2,69,256	23,314	8,664	31,978	3,300	2,403	5,703
	,, IV	6,03,144	6,668	6,09,812	782	15	807	5,877	7,611	13,488
	,, V	63,423	778	69,271	666	270	936	454	752	1,206
	Grand Total ..	15,66,514	24,446	15,90,960	1,07,949	40,503	1,48,454	42,020	24,474	66,494

* Particulars of capital cost, &c., not known.
† Represents actual average cost of repairs included in the data of normal rent

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.	
40	34	6	33	11	44	1 8 0	12 0	Rs. 16. † Normal rent is Rs. 2-4-0. Rs. 1-8-0 is 5 per cent. of the salary of the occupant—G.O., No. 1712 W., dated 8th June 1892.
..	..	..	125 765	213	852	..	..	Occupied free of rent—G.O., No. 1668 W. of 25th June 1889.
..	..	..	12 72	20	80	..	..	
..	40	40	234	78	312	..	..	Occupied rent free by a compounder—G.O., No. 2013 W. of 14th July 1892.
16	16	..	48 288	96	336	1 12 0	12 0	Rs. 79. † Revised normal rent is Rs. 16. The rates charged are 5 per cent. of the salary of the occupants—G.O., No. 2202 W. of 14th August 1891.
39	27	12	48 319	99	370	3 0 0	12 0	Rs. 116. † Revised normal rent is Rs. 18.
49	13	36	120 720	200	800	2 0 0	12 0	Normal rent is Rs. 29. Rent charged at Rs. 2—*vide* G.O., No. 3173 W. of 6th August 1892. The figure in column 7 includes arrears of last year.
268	119	387	123 741	206	824	10 0 0	11 27	Rs. 203. † Normal rent is Rs. 34. Rent charged at Rs. 10—*vide* G.O., No. 853 W. of 8th February 1887.
105	39	144	45 165	40	160	3 0 0	12 0	Normal rent is Rs. 6. Rent charged at Rs. 3—*vide* G.O., No. 1537 W. of 9th June 1893.
..	..	..	4,668	1,556	6,224	..	..	Occupied free of rent—Public Works Department Code, Chapter XI, paragraph 32 V, and G.O., No. 33 W., dated 19th January 1893. This building was shown in last year's account to have been in the occupation of Deputy Conservator of Port also (*vide* item 186), but it has since been ascertained that the entry was incorrect.
175	..	175	207	69	276	..	..	Occupied free of rent—Code, Chapter XI, paragraph 32 V, and G.O., No. 3203 W. of 19th November 1892.
..	568	568	423	168	591	..	..	Occupied free of rent—Code, Chapter XI, paragraph 32 V, and paragraph 8 of G.O., No. 2857 W. of 14th October 1892 on last year's Capital and Revenue Account.
..	..	..	.. *	..	..	..	..	Occupied free of rent—Code, Chapter XI, paragraph 32 V.
..	..	..	.. *	..	..	..	..	
212	482	270	8,113	2,756	10,869	..	..	
								RS.
44,619	15,255	59,874	48,853	18,410	67,263	..	..	Rent of buildings realized as per Capital and Revenue Account 40,505
6,262	2,490	8,752	21,255	7,167	28,422	..	..	Rent realized from buildings for which Capital and Revenue Accounts are not maintained .. 1,146
19,924	6,261	26,185	25,409	10,061	35,470	..	..	
5,088	7,423	12,511	70,251	24,258	94,509	..	..	Total rent as per Finance Accounts .. 41,650
212	482	270	8,113	2,756	10,869	..	..	
65,929	16,031	81,960	1,73,886	62,652	2,36,538	..	..	

instead of 3 per cent. on capital cost (see note 6 on form 99-A).

APPENDIX A.

BUILDINGS AND ROADS BRANCH. MADRAS PRESIDENCY.
PROVINCIAL CIVIL WORKS.

LIST of buildings shown in the Capital and Revenue Account of buildings for the year 1891-92 but omitted from the account for 1892-93.

Item number.	Item number in the Capital and Revenue Account for 1891-92.	Division.	Locality.	Name of building.	Capital cost.	Reason for omission and authority (if any).
				Class I.	Rs.	
1	13	Gódávari Western	Ellore ..	Staff serjeant's quarters, portion occupied by Local Fund Assistant Engineer's office.	3,357	This building was transferred to Local Fund Board (see G.O., No. 2660 W., dated 22nd November 1880 and the list approved of in Government of India letter No. 250 B., dated 9th August 1893—G.O., No. 2157 W., of 22nd August 1893). Rent erroneously recovered will be refunded.
2	14	Kistna Eastern..	Bezwada ..	Bungalow on Orr's Hill.	3,435	Transferred to Salt Department, *vide* G.O., No. 1316 W., of 16th May 1893.
3	15	Do. ..	Do. ..	Stables attached to the bungalow on Orr's Hill.	621	
4	17	Do. ..	Masulipatam ..	Civil Debtors' Jail in the compound of Sub-Jail.	..	Ordered to be omitted from the Capital and Revenue Account of buildings.
5	30	Kurnool ..	Kurnool ..	District Engineer's office.	13,789	Ordered to be omitted from the Capital and Revenue Account of buildings—see paragraph 6 of G.O., No. 3256 W., dated 28th November 1892.
6	32	Do. ..	Cumbum ..	Sub-Divisional officer's bungalow.	5,611	
7	36	Coimbatore ..	Erode ..	Sub-Divisional office ..	..	Used as a Public Works Department rest-house (Note 3 on Government of India Form No. 99-A).
8	40	Do. ..	Udamalpet ..	Do. do. ..	1,092	
9	50	West Coast ..	Calicut ..	Barristers' chambers and attached property room.	8,002	Not available for rent, being in the occupation of the Judicial Department. (Executive Engineer's return for August 1892).
10	51	Do. ..	Do. ..	Bungalow at site of the new Collector's office.	..	Dismantled.
11	52	Do. ..	Palghat ..	Vakils' chambers ..	..	Attached to the old District Munsif's Court at Palghat transferred to the Forest Department—see G.O., No. 3310 W., dated 15th December 1890.
12	59	Chingleput ..	Chingleput ..	Late Veteran barracks room No. 3.	950	Used as a Sub-Divisional office.
13	63	Consulting Architect's Division.	Madras ..	Portion of the Old High Court buildings occupied by Government Solicitor.	7,413	Relinquished by the Judicial Department, the Courts having been removed to the New Law Court buildings. The old buildings are being altered for the accomodation of certain Government offices.
14	74	Tinnevelly ..	Tuticorin ..	Upper story of the Port office.	2,800	The entire building is now being used as an office (G.O., No. 336 W., dated 7th February 1893).
				Class II.		
15	75	Gódávari Eastern.	Cocanada ..	Marine Villa ..	18,050	Transferred to Capital and Revenue Account of Excluded Local Fund buildings.
				Class III.		
16	101	Vizagapatam ..	Salúru ..	Sub-Divisional officer's bungalow.	2,323	Transferred to the Agent to the Governor in Vizagapatam (G.O., No. 2915 W., dated 20th October 1892).
17	106	Kistna Eastern..	Masulipatam ..	Detached building in the Sub-Jail.	..	Handed over to the Local Volunteer Company as a reading room (G.O., No. 1128 W., dated 22nd April 1892).
18	115	Coimbatore ..	Gódalúr ..	Sub-Registrar's quarters.	2,580	The appointment of Sub-Registrar at that station has been abolished and the building is being reconstructed for use as a Munsif's Court.
19	117	Salem ..	Hosúr ..	Executive Engineer's bungalow with outhouses.	7,200	Used as a Public Works Department rest-house (Note 3 on Government of India Form No. 99-A).
20	121	West Coast ..	Luckady ..	Sub-Overseer's quarters Vayittiri.	2,340	

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

Item number.	Item number in the Capital and Revenue Account for 1891-92.	Division.	Locality.	Name of building.	Capital cost.	Reason for omission and authority (if any).
				Class IV.	Rs.	
21	159	Consulting Architect's Division.	Madras ..	Apothecary's quarters, Native Infantry Lines.	2,640	Transferred to the Military Department.
				Class V.		
22	192	Gódávari Eastern.	Dowlaishweram.	Quarters for Hospital Assistant.	798	Transferred to the Taluk Board, Rajahmundry (G.O., No. 2574 W., dated 24th September 1892).
				Total ..	82,811	

APPENDIX B.

BUILDINGS AND ROADS BRANCH. MADRAS PRESIDENCY.
PROVINCIAL CIVIL WORKS.

LIST of buildings shown in the Capital and Revenue Account for 1892-93 but not included in the accounts for 1891-92.

Item No.	Division.	Locality.	Name of building.	Capital cost.	Item number in Capital and Revenue Account.
			Class I.	Rs.	
1	Coimbatore ..	Bodhope ..	Half of overseer's shed ..	..	35
2	Consulting Architect's division.	Madras	Portion of New Law Court buildings occupied by Government Solicitor ..	400	
3	Do. ..	Do.	Block of buildings for Vakils and Barristers in the New Law Courts ..	..	53
4	Do. ..	Do.	Gymsmere bungalow	..	53
5	Gódávari Eastern ..	Dowlaishweram ..	*Class III.* Quarry office	7,000	58
6	Coimbatore ..	Ootacamund ..	Main building, European jail	1,667	87
			Class IV.	28,030	98
7	Coimbatore ..	Ootacamund ..	European warders' cottage No. III ..	..	
8	Do. ..	Naduvatam ..	Inspection bungalow, Cinchona department	4,149	117
9	Consulting Architect's division.	Madras	Assistant Matron's quarters, Lunatic Asylum	8,000	126
10	Do. ..	Do.	Apothecary's quarters, Leper Hospital	..	153
			Class V.	..	170
11	Consulting Architect's division.	Madras	Quarters for 1st-class Hospital Assistant, Penitentiary	..	188
12	Do. ..	Do.	Quarters for 2nd-class Hospital Assistant, Penitentiary	..	189
			Total ..	58,637	..

APPENDIX C.

BUILDINGS AND ROADS BRANCH. MADRAS PRESIDENCY.
PROVINCIAL CIVIL WORKS.

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

Item number in the Capital and Revenue Account, 1891-92.	Division.	Locality.	Name of building.	From class.	To class.	Item number in the Capital and Revenue Account of 1892-93.
107	Nellore	Ongole	Sub-Collector's bungalow	III	I	21
76	Bellary	Anantapur ..	Apothecary's quarters	II	I	24
35	Coimbatore ..	Ootacamund ..	Supper's hospital, Stone-house Hill ..	I	IV	115
79	Do. ..	Erode	Sub-Collector's quarters	II	I	32
60	Chingleput ..	Tripasore ..	Government quarters adjoining the school room, old barracks ..	I	V	184
			School of Arts bungalow	II	I	57
95	Consulting Architect's division.	Madras	Executive Engineer's bungalow ..	III	I	60
125	Negapatam ..	Kadanbady (Negapatam).	Sub-Collector's bungalow with outhouses	II	I	63
100	Madura	Dindigul ..	European warders' cottage No. V ..	II	IV	116
87	Consulting Architect's division.	Ootacamund ..	Inspector's quarters	III	II	77
116	Coimbatore ..	Gúdalúr ..	European head constable's bungalow.	II	V	181
93	West Coast ..	Vayittri ..	Police hospital	II	V	182
95	Do. ..	Cochin ..	Deputy Superintendent's quarters at	III	IV	108
102	Gódávari Eastern ..	Dowlaishwaram ..	Workshop	III	V	183
118	West Coast ..	Vayittri ..	Sub-Magistrate's quarters ..	V	III	105
199	Chingleput ..	Karunguzhi ..	Public Works Department bungalow.			
194	Coimbatore ..	Ootacamund ..	Sappers' lines, Old Ootacamund, and new blocks on Stone-house Hill ..	V	IV	118
			Quarters for the Port head signaller,	IV	V	185
186	Consulting Architect's division.	Madras	Quarters for the Conservancy Sergeant, Chepák Park	IV	V	186
189	Do. ..	Do.	Assistant Matron's quarters, Lying-in Hospital	IV	V	187
191	Do. ..	Do.				

Irrigation Branch.

REPORT to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1892–93.

The capital cost of buildings for which Capital and Revenue Accounts are kept and the financial results for the year 1892–93 are compared below with those of the previous year:—

Year of Capital and Revenue Account.	Capital cost of buildings.			Rent 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.	Percentage of cost of repairs 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	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92 ..	9,955	1,44,650	1,54,605	5,898	..	1,646	4,252	2·94	4·08	1·14
1892-93 ..	4,458	1,39,357	1,43,815	* 6,615	2,550	5,818	797	·57	4·75	4·18

* Excluding refund of Rs. 197 against rent-free buildings.

The favorable results of 1891–92 were due to the revenue charges in No. I Periyár division to the extent of Rs. 3,764 having been shown in that year's Capital and Revenue Account as additional capital cost. The very poor results in 1892–93 are chiefly due to the undermentioned causes:—

(i) Heavy cost of repairs in the Rushikulya, Nellore and No. I Periyár divisions.

(ii) Non-recovery of rents in No. I Periyár division during the recess (three months), while the monthly rent is calculated on the supposition that rent would be recovered all the year round.

(iii) Non-occupation of 10 buildings (items 12, 19, 20, 26, 27, 32 to 35, 53 of Capital and Revenue Account) for the full year.

2. The net return from all buildings, excluding those allotted rent free (class IV) was Rs. 797, and the interest on capital cost Rs. 5,408, thus the net loss was Rs. 4,611. Including rent-free buildings it was Rs. 7,479.

3. The normal rents of buildings in the Rushikulya and Kurnool divisions (referred to in paragraph 3 of the last year's report) have been revised.

4. The provision made for repairs in the data for calculation of normal rents is in the undermentioned cases insufficient, the actual average for the last four years being far in excess of it:—

Item No. in the Capital and Revenue Account.	Name of building.	Capital cost.	Actual average cost for four years.	Provision made in the data.	Percentage of actual average cost.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
2 to 11 } 50 & 61 }	Quarters for office establishment, &c.	3,396	314	182	8·50
14	Executive Engineer's residence, Bezwada	14,279	396	143	2·77
26	Superintendent of Works' quarters, Periyár	6,585	832	299	12·63
31	Assistant Engineer's quarters, Thekady	2,093	214	114	10·20
37	Executive Engineer's quarters at Periyár	6,945	567	330	8·16
39	Supervisor's quarters, Periyár	1,706	188	93	11·02
40	Apothecary's quarters, Periyár	1,792	135	86	7·53

With the exception of the Executive Engineer's residence at Bezwada, the percentage of repairs on the capital cost is excessive. The assessment on the first four of the above mentioned buildings, which fall under class I, is therefore inadequate and requires revision, and it seems desirable that the attention of the Superintendent of Works should be drawn to the high cost of repairs on the remaining buildings falling under class III.

5. Sanction of Local Government appears necessary to the grant of free quarters to the Assistant Apothecary at Periyár (see item 40 of the Capital and Revenue Account) and to the provision of free quarters for the undermentioned employés:—

Item No. in Capital and Revenue Account.
- 56. Time-keeper at Thekady.
- 57. Hospital Assistant, Thekady.
- 58. Compounder, Periyár.
- 59. Hospital midwife, Periyár.

6. With reference to paragraph 8 of last year's report, the cost of repairs shown in lump against the buildings occupied by office establishment, &c., in the Rushikulya division has now been distributed in proportion to the capital cost, as some of the buildings have had to be omitted and some transferred from one class to another. The Executive Engineer will be asked to furnish in future the information separately for each building.

7. Lists of buildings newly added to and omitted from the Capital and Revenue Account and those transferred from one class to another are attached hereto as appendices A to C for convenience of reference.

3033/15

Capital and Revenue account of Government buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant: To end of previous year.	During year.	To end of year.	Revenue receipts. To end of previous year.	During year.	To end of year.	Revenue charges including a percentage for establishment and tools and plant. To end of previous year.	During year.	To end of year.	Difference between revenue receipts and revenue charges. To end of previous year.	During year.	To end of year.	Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year. To end of previous year.	During year.	To end of year.	Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
	Buildings, the rents of which are fixed in accordance with "Public Works Department Code, Volume I, Chapter XI, paragraph 28 I (a) to (f).																		
	Rushikulya Project.																		
	Rushikulya Division.																		
1. Doegam ..	Executive Engineer's bungalow.*	2,885	..	2,885	699	210	909	357	210	567	342	..	342	— 30	115	460	19 0 0	5 0	Rs. 16 is the revised normal rent.
														375			16 0 0	7 0	
2. Do. ..	Accountant's quarters * ..	363	..	363	74	30	104	123	45	168	49	15	64	— 3	15	59	2 0 0	5 0	Rs. 3 do. do.
														48			3 0 0	7 0	
3. Do. ..	Head clerk's quarters * ..	347	..	347	69	30	99	117	42	159	48	12	60	— 3	14	56	2 0 0	5 0	Rs. 3 do. do.
														45			3 0 0	7 0	
4. Do. ..	Head draftsman's quarters.*	347	..	347	74	30	104	117	42	159	43	12	55	— 3	14	56	2 0 0	5 0	Rs. 3 do. do.
														45			3 0 0	7 0	
5. Do. ..	Cashier or second clerk's quarters. *	242	..	242	55	21	76	82	30	112	27	9	36	30	10	40	1 8 0	5 0	Rs. 2 do. do.
																	2 0 0	7 0	
6. Do. ..	Second draftsman's quarters*	242	..	242	45	19	64	82	30	112	37	11	48	30	10	40	1 8 0	5 0	Rs. 2 do. do.
																	2 0 0	4 27	The post of the second draftsman is vacant since 28th January 1893.
7. Do. ..	Third clerk's quarters * ..	187	..	187	37	15	52	63	23	86	26	8	34	— 3	7	28	1 0 0	4 22	Rs. 1½ is the revised normal rent.
														24			1 8 0	7 0	
8. Do. ..	Fourth clerk's quarters * ..	187	..	187	37	15	52	63	23	86	26	8	34	— 3	7	28	1 0 0	5 0	Rs. 1½ do. do.
														24			1 8 0	6 23	
9. Do. ..	Fifth clerk's quarters * ..	187	..	187	37	15	52	63	23	86	26	8	34	— 3	7	28	1 0 0	5 0	Rs. 1½ do. do.
														24			1 8 0	7 0	
10. Do. ..	Machinery supervisor's quarters. *	1,327	..	1,327	93	108	201	..	164	164	8	3	11	— 1½	1½	6	0 4 0	5 0	Occupied by a hospital assistant. As. 4-8 is the revised normal rent. Vacant from 15th November 1893, being in a repairable state.
																	0 4 8	2 15	
	Total, Rushikulya Project ..	6,351	..	6,351	1,225	495	1,720	..	..	1,417	146	142	3	653½	253½	908	..	..	
	Gódávari Delta System.																		
	Gódávari Eastern.																		
12. Dowlaishwaram.	Overseer's quarters, Government Workshops.	2,308	..	2,308	143	..	143	73	..	73	70	..	70	— 10	92	368	6 0 0	0 11	Normal rent is Rs. 13. Occupied by an overseer only from 21st March 1893—*see report, paragraph* 1.
														286					
	Gódávari Western.																		
13. Razole ..	Overseer's quarters ..	601	..	601	160	67	227	..	134	134	160	67	93	72	24	96	6 0 0	1 5	Rs. 41 †. Rs. 5½ is the normal rent. The overseer is compelled to occupy the quarters and therefore pays normal rent (Code XI, 31, and G.O., No. 73 W. of 16th January 1893).
																	5 8 0	10 26	
	Total Gódávari Delta System ..	2,909	..	2,909	303	67	370	73	134	207	230	67	163	348	116	464	..	..	
	Kistna Delta System.																		
	Kistna Eastern.																		
14. Bezwada ..	Executive Engineer's residence.	14,279	..	14,279	1,425	660	2,085	1,459	126	1,585	34	534	500	1,503	571	2,074	55 0 0	12 0	Rs. 143 †. Normal rent is Rs. 59 (*see report, paragraph* 4. Rs. 77 †. Normal rent is Rs. 36. Normal rents will be charged from 19th August 1892, date of payment for site (G.O., No. 139 W., of 15th January 1892, and G.O., No. 2505 W. of 29th September 1893).
											418	312	730	500	354	854	33 0 0	12 0	
15. Do. ..	Assistant Engineer's residence.	8,857	..	8,857	525	396	921	107	84	191	1,001	464	1,465	861	450	1,311	50 0 0	12 0	Rs. 150 †.
	Kistna Western.										583	282	865	511	264	775	28 0 0	12 0	Rs. 75 †.
16. Duggirala ..	Executive Engineer's quarters.	11,242	..	11,242	1,119	600	1,719	118	136	254	1,029	113	1,212	342	114	456	32 0 0	1 0	Rs. 246 †. Rs. 30 is the revised normal rent.
17. Do. ..	Assistant Engineer's quarters.	6,596	..	6,596	583	336	919	..	54	54							30 0 0	11 0	
	Gudivada.																		
18. Gudivada ..	Executive Engineer's bungalow with out-houses.	2,853	..	2,853	1,099	364	1,463	..	251	251	3,067	1,705	4,772	3,717	1,753	5,470	..	..	
	Total, Kistna Delta System.	43,827	..	43,827	4,751	2,356	7,107	1,684	651	2,335									

* Temporary buildings.

† Actual average cost of repairs included in the data for normal rent instead of a percentage on Capital cost.

Capital and Revenue account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Sangam Anicut System.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Nellore.									
19. Buchireddipalliem.	Sub-divisional officer's quarters *.	1,360	..	1,360	..	40	40	..	213	213
20. Do. ..	Supervisor's quarters * ..	963	..	963	..	28	28	..	207	207
	Total, Sangam Anicut System ..	2,323	..	2,323	..	68	68	..	420	420
	Srivaikuntham Anicut System.									
	Tinnevelly.									
21. Pattukudi ..	Inspection bungalow ..	4,500	..	4,500	383	287	670	..	..	..
	Total, Srivaikuntham Anicut System ..	4,500	..	4,500	383	287	670	..	..	..
	Kurnool Canal.									
	Kurnool.									
22. Kurnool ..	Executive Engineer's quarters (portion occupied as residence.)	8,256	352	8,608	1,698	600	2,298	..	456	456
	Total, Kurnool Canal ..	8,256	352	8,608	1,698	600	2,298	..	456	456
	43. Works for which Capital and Revenue accounts are kept.									
	Buckingham Canal.									
23. Sadayankuppam lock.	Temporary shed for the Municipal office.	66	..	66	71	24	95	..	..	..
24. Adayar ..	Lascar's shed at south bank (portion occupied by the municipal lascar).	128	..	128	12	12	24	..	..	..
25. Madras Basin.	Wharf Superintendent's quarters (hitherto entered as shed for the storekeeper) *.	458	..	458	..	24	24	..	..	..
	Total, Buckingham Canal ..	652	..	652	83	60	143	..	..	..
	Periyár Project.									
	No. I. Periyár.									
26. Periyar ..	Superintendent of Works' quarters. *	6,705 — 1,223	1,103	5,585	1,636	332	1,368	839 1,223	1,266	3,328
27. Do. ..	Assistant Engineer's quarters. *	2,816 — 57	117	2,876	356	102	458	217 57	121 56	395 165
28. Do. ..	Workshop (Superintendent's) foreman's quarters. *	2,068 — 107	810	2,771	198	139	337	.. 107		
29. Do. ..	Accountant's quarters * ..	1,907 — 246	..	1,661	191	127	318	87 246	66	349
30. Do. ..	Sub-Magistrate's quarters. *	..	1,493	1,493	..	..	..	..	548	854
31. Thekadi ..	Assistant Engineer's quarters. *	2,102 — 4	..	2,098	568	145	713	807 4		
	Total, Periyár Project ..	15,598 — 1,637	3,523	17,484	2,349	845	3,194	1,400 1,637	2,052	5,089
	Total, Class I ..	84,416 — 1,637	3,375	86,654	10,792	4,778	15,570	4,237 +1,637	4,350	10,225
		82,779						5,874		

* Temporary buildings. † Actual average cost of repairs included in the data for normal rent instead

3033/16

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
..	173	173	..	54	54	11 0 0	4 20	These buildings were occupied for a short period rent free pending sanction of Government of India, but in G.O., No. 2954 W. of 25th October 1892, Local Government saw no reason for an application to the Government of India for the grant of free quarters and ordered that normal rents should be recovered (XI, 31,). *See report, paragraph* 1.
..	179	179	..	38	38	7 0 0	5 0	
..	352	352	..	92	92	..	..	
383	287	670	540	180	720	25 0 0	12 0	Rent for February 1892 was recovered at Rs. 38 per mensem and the excess, Rs. 13, refunded in 1892-93.
383	287	670	540	180	720	..	..	
1,698	144	1,842	1,155	337	1,492	50 0 0	12 0	Rs. 148 †.
1,698	144	1,842	1,155	337	1,492	..	..	
71	24	95	9	3	12	2 0 0	12 0	Rs. 25 †.
12	12	24	5	5	10	1 0 0	12 0	
..	24	24	18	18	36	Free.	3 0	In G.O., No. 3445 W., dated 15th December 1892, rent was ordered to be recovered from 1st July 1892.
						8 0 0	9 0	
83	60	143	32	26	58	..	..	
107 — 1,223	934	1,960	883 26	241	899	45 0 0 43 0 0	0 10 6 10	Rs. 43 is the normal rent. The building has been vacant from 11th April 1892 to 9th July 1892 and since 20th January 1893. The Superintendent of Works and another Executive Engineer occupy Executive Engineer's quarters (item No. 37.)—*see report, paragraphs* 1 *and* 4.
139	19	63	332	113	444	‡ 11 0 0	3 26	
— 57			1			22 0 0	3 3	
198	83	174	236	95	329	12 8 0	0 13	Rs. 15 is the normal rent. The building was occupied for 13 days by head clerk who paid at 10 per cent. of salary and for 25 days by a supervisor, 2nd grade (Code XI, 31).
— 107			2			10 0 0	0 25	
						15 0 0	8 16	
154	61	— 31	204	66	265	15 0 0	0 13	Rs. 13 is the revised normal rent.
— 246			5			13 0 0	9 13	
				30	30	12 0 0	2 0	Nothing recovered during 1892-93.
261	— 398	— 141	252	84	336	20 0 0	0 8	Rs. 17 is the revised normal rent—*see report, paragraph* 4.
— 4						17 0 0	8 2	
349	— 1,207	— 1,895	1,707	629	2,303	..	..	
— 1,637			33					
6,555	428	5,346	8,153½	3,386½	11,507			
— 1,637			33					
4,918			8,120½					

a percentage on Capital cost. ‡ Half occupied as an office for the period—*see report, paragraph*

Capital and Revenue account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	CLASS II.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Buildings, the rents of which are fixed in accordance with Public Works Department Code, volume I., Chapter XI., paragraph 28 II, at 10 per cent. on the salary and local allowances of the tenant.									
	Kistna Delta System.									
	Kistna Eastern.									
32. Berwada ..	District Engineer's office ..	5,401	..	5,401	507	105	612	..	87	87
33. Do. ..	Lock bungalow	6,839	..	6,839	507	256	763	..	43	43
	Total, Kistna Delta System.	12,240	..	12,240	1,014	361	1,375	..	130	130
	Total, Class II ..	12,240	..	12,240	1,014	361	1,375	..	130	130
	CLASS III.									
	Buildings, the rents of which are fixed on a special scale under the sanction of some general arrangement or particular order of the Government of India.									
	Kurnool Canal.									
	Kurnool.									
34. Krishnapuram.	Canal sub-divisional office.	† 13,024	..	13,024	264	..	264	..	..	..
	Total, Kurnool Canal ..	13,024	..	13,024	264	..	264	..	..	..
	Works for which neither Capital nor Revenue accounts are kept.									
	Nellore.									
35. Atmakur ..	Rest-house	719	..	719	..	58	58	..	122	122
36. Kavali ..	Do.	480	209	689	..	130	130	..	..	..
	Total, works for which neither Capital nor Revenue accounts are kept	1,199	209	1,408	..	188	188	..	122	122
	Periyar Project.									
	No. I. Periyar.									
37. Periyar ..	Executive Engineer's quarters. ‡	6,518 — 425	852	6,945	971	437	1,408	1,417 425	427	2,269
38. Do. ..	Rest-house ‡	1,578 — 32	..	1,544	170	99	269	47 32	94	173

* Actual average cost of repairs included in the data for normal rent instead of a percentage on Capital cost. † Capital cost

3033
17

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.	
507	18	525	648	216	864	13 0 0 7 0 0	7 2 2 29	Rs. 222.* Normal rent is Rs. 36. Occupied by an overseer, 1st grade, from 3rd January 1893. Will be transferred to class III next year—*see report, paragraph* 1.
507	213	720	822	274	1,096	13 0 0 12 8 0 34 0 0	0 23 3 12 6 18	Rs. 136.* Rs. 34 is the normal rent. Occupied by an Assistant Engineer from 13th September 1892 who pays the normal rent. Will be transferred to class I next year—*see report, paragraph* 1.
1,014	231	1,245	1,470	490	1,960	..	..	
1,014	231	1,245	1,470	490	1,960	..	..	
264	..	264	297 1,860	621	2,084	..	..	Vacant throughout the year. Not occupied owing to unhealthiness of the locality. Government have however since ordered in G.O., No. 1568 W. of 13th June 1893, that the building should be occupied—*see report, paragraph* 1.
264	..	264	1,563	621	2,084	..	..	
..	64	64	..	29	29	7 0 0 6 0 0	9 10 0 6	Rs. 91.* Normal rent is Rs. 10. Occupied by overseer, 1st and 2nd grade, (Code XI, 31)—*see report, paragraph* 1.
..	130	130	..	23	23	10 0 0 15 0 0	9 17 2 14	Rs. 73.* Normal rent is Rs. 8. Occupied by supervisor, 1st and 2nd grade, (Code XI, 31).
..	66	66	..	52	52	..	..	
— 446 — 425	10	— 861	737 9	261	989	46 0 0 23 0 0	9 15 0 2	Normal rent, viz., Rs. 48 per mensem, being less than the special rate; the building will be transferred to class I next year. The Superintendent of Works and two other officers, occupied the building and paid in all at Rs. 46 per mensem, the rate sanctioned in Government of India letter No. 344 B. of 10th September 1891 (G.O., No. 2572 W. of 24th September 1891)—*see report, paragraph* 4.
123 — 32	5	96	186	62	248	10 0 0	9 26	Normal rent is Rs. 12 per mensem. Government of India letter No. 82 B. of 5th March 1891 (G.O., No. 746 W. of 14th March 1891).

whole building. A statement giving Capital cost of the residential portion is now before Government. ‡ Temporary buildings.

Capital and Revenue account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	No. I. Periyár—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39. Periyár	Supervisor's quarters * ..	1,867 — 161	..	1,706	328	141	469	529 161	63	753
40. Do. ..	Apothecary's quarters * ...	1,706 — 123	209	1,792	170	56	226	280 123	135	538
41. Do. ..	Supervisor's quarters (small)*	1,994	..	1,994	151	94	245	35 147	106	288
42. Do. ..	Overseer's quarters (small) *	1,562	..	1,562	149	57	206	..	82	246
43. Malayapanyum.	Overseer's quarters * ..	2,434 — 1,162	212	1,484	70	62	132	164 ..	168	163
44. Thekady ..	Do. do. No. I *.	1,612 — 195	4	1,421	189	83	272	52 + 54	52	158
45. Do. ..	Do. do. „ II *.	1,414 — 17	311	1,708	201	81	282	95 + 17	5	117
46. Tunnel Hill.	Apothecary's do. ..	..	2,154	2,154	..	12	12	..	..	..
	No. II, Periyar.									
47. Peranai ..	Lascar's shed *	1,553	..	1,553	25	83	108	..	..	..
	Total, Periyár Project ..	22,241 — 2,115	3,742	23,868	2,424	1,205	3,629	2,455 1,123	1,127	4,705
	Total, Class III ..	36,464 — 2,115	3,951	38,300	2,688	1,393	4,081	2,455 +1,123	1,249	4,827
		34,349						3,578		
	Class IV.									
	Buildings allotted rent free under the special authority of the Government of India.									
	Periyár Project.									
	No. I, Periyár.									
48. Tunnel Hill.	Mechanical Engineer's quarters * (machine man and tunneller).	1,617 — 12	..	1,605	..	..	..	.. + 12	..	12
49. Periyár and Thekady.	Sheds for lower subordinates, clerks, firemen and artificers. *	†	2,853	2,853	‡ 497	§ 197	300	‖	2,550	2,550
	Total, Periyár Project ..	1,617 — 12	2,853	4,458	497	197	300	.. + 12	2,550	2,562
	Total, Class IV ..	1,617 — 12	2,853	4,458	497	197	300	.. 12	2,550	2,562
		1,605						12		

* Temporary building.
† The figure, Rs. 231, entered in the Capital and Revenue account of 1891–92 is the average cost of one shed
‡ Amount actually recovered in 1891–92, but erroneously omitted in the Capital and Revenue account.
‖ The cost of repairs incurred to end of 1891–92 will be ascertained and given in the next year's account.

3033/18

available for rent as residences during the year 1892–93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
— 201	78	— 284	207	68	272	15 0 0	7 16	Code XI—31. The occupant was promoted to Sub-Engineer grade, and therefore paid normal rent, viz., Rs. 13 per mensem, for two months—*see report, paragraph* 4.
— 161			— 3			13 0 0	2 0	
— 110	— 79	— 312	193	68	258	6 0 0	8 0	Normal rent is Rs. 12. Government of India letter No. 82 B of 6th March 1891 (G.O., No. 746 W. of 14th March 1891). Since 1st December 1892, the building was occupied by an assistant apothecary—*see report, paragraphs* 4 *and* 5.
— 123			— 3			Free	4 0	
						15 0 0	0 13	Normal rent is Rs. 16. Code XI, 31.
116	— 12	— 43	240	80	320	10 0 0	7 5	
— 147						7 0 0	1 4	
						6 0 0	9 17	Normal rent is Rs. 12. Code XI, 31.
149	— 25	— 40	187	62	249			
— 164			74	55	106	10 0 0	0 14	Normal rent is Rs. 10. For one month the building was vacant on account of repairs; occupied by a supervisor, 2nd grade, and overseers, 1st and 2nd grade (Code XI, 31).
70	101	31	— 23			6 0 0	2 0	
						7 0 0	6 0	
						10 0 0	6 2	Normal rent is Rs. 9. Occupied by a supervisor, 2nd grade, Code XI, 31. For 4 months the building was occupied by Mr. Leiton, foreman, watershed cutting, who paid rent at 5 per cent. of salary (G.O., No. 1476 W. of 2nd February 1893). Will be transferred to class V next year.
137	31	114	173	57	230	4 0 0	4 0	
— 54								
						7 0 0	2 2	Normal rent is Rs. 10. Code XI, 31.
108	76	165	153	62	215	10 0 0	7 0	
— 17						6 0 0	2 19	Occupied by an apothecary, Government of India letter No. 82 B of 5th March 1891 (G.O., No. 746 W. of 14th March 1891).
..	12	12	..	43	43			
						7 0 0	12 0	Occupied by a 1st grade overseer (Code XI, 31).
25	83	108	62	62	124			
— 31	78	— 1,076	2,212	880	3,054	..	..	
— 1,123			— 38					
233	144	— 746	3,775	1,453	5,190			
— 1,123			— 38					
— 890			3,737					
						13 0 0	..	Government of India letter No. 40 B of 3rd February 1890 (G.O., No. 434 W. of 14th February 1890).
..	..	12	192	64	256			
— 12								
						1 12 0 per shed.	..	Government of India letter No. 196 B of 13th May 1892 (G.O., No. 1546 W. of 20th May 1892).
497	2,747	2,250	¶	57	57			
485	2,747	2,262	192	121	313			
485	2,747	2,262	192	121	313			

The amount spent on all sheds to end of 1891–92 will be ascertained and furnished in the next year's account.
§ Amount refunded on receipt of the order quoted above (G.O., No. 2581 W. of 19th September 1892).
¶ Interest will be be calculated on the capital cost being known.

Capital and Revenue account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges, including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	CLASS V.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings which are allotted rent free or at reduced rents under Public Works Department Code I, XI 28, III (c) and (d).									
	Rushikulya Project.									
	Rushikulya.									
50. Doegam ..	Storekeeper's quarters ..	187	..	187	37	12	49	63	23	86
51. Do. ..	No. 2 lascar's shed ..	37	..	37	9	2	11	13	5	18
	Total, Rushikulya Project ..	224	..	224	46	14	60	76	28	104
	Cauvery Delta System.									
	Tanjore.									
52. Grand Anicut	Plank shed	636	..	636	176	60	236	..	..	..
53. Do. ..	Assistant Superintendent's quarters.	230	..	230	23	9	32	120	..	120
	Total, Cauvery Delta System.	896	..	896	199	69	268	120	..	120
	43. *Works for which Capital and Revenue accounts are kept.*									
	Palar Anicut System.									
	North Arcot.									
54. Palar ..	Anicut shed for Superintendent and lascars.	657	..	657	..	..	..	..	..	..
	Total, Palar Anicut System.	657	..	657	..	..	..	..	..	..
	Vriddhachalam Anicut System.									
	South Arcot.									
55. Vriddhachalam.	Anicut Superintendent's quarters.	91	..	91	..	..	..	..	..	..
	Total, Vriddhachalam Anicut System.	91	..	91	..	..	..	..	..	..
	Periyár Project.									
	No. I Periyár.									
56. Thekady ..	Quarters for the time-keeper.	..	57	57	..	..	..	..	..	..
57. Do. ..	Do. for hospital assistant	..	81	81	..	..	..	..	..	..
58. Periyár ..	Compounder's hut ..	*	*	*	..	..	..	..	61	61
59. Do. ..	Quarters for hospital midwife.	..	157	157	..	..	..	..	..	..
	Total, Periyár Project ..	..	295	295	..	..	..	..	61	61
	Total, Class V ..	1,868	295	2,163	245	83	328	196	89	285

* Capital cost not known. Will be ascertained and entered in the next year's account. † Actu

3033/09

available for rent as residences during the year 1892-93—*cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.	
26	11	37	— 3 24	7	28	1 0 0	12 0	Normal rent is Rs. 1½. Reduced rate of Re. 1 sanctioned in G.O., No. 3109 W. of 11th November 1892—*see report, paragraph 4.*
4	3	7	1½ 6	1½	6	0 4 0	7 15	Normal rent is As. 4-8. The old rate of 4 annas a month ordered to be charged in G.O., No. 3109 W. of 11th November 1892. Vacant from 15th November 1893 being in a repairable state—*see report, paragraph 4.*
30	14	44	25½	8½	34	..	..	
176	60	236	75	25	100	5 0 0	12 0	Rs. 29.† Normal rent is Rs. 5-12-0.
97	9	88	27	9	36	1 4 0	8 6	Rs. 11.† Do. ,, 2-0-0.
79	69	148	102	34	136	..	..	Rent recovered at 5 per cent. of salary of occupant (G.O., No. 3430 W. of 18th December 1891). *See report, paragraph 1.*
..	..	..	78	26	104	Free	12 0	Normal rent is Rs. 5½. Occupied free of rent (G.O., No. 2527 W. of 23rd September 1887).
..	..	..	78	26	104	..	..	
..	..	..	12	4	16	Free	12 0	Normal rent As. 9. Occupied free of rent (G.O. No. 2527 W. of 23rd September 1887).
..	..	..	12	4	16	..	..	
..	..	..	..	1	1	..	..	*See report, paragraph 5.*
..	..	..	..	2	2	..	..	
..	61	61	*	*	*	..	..	
..	..	..	..	3	3	..	..	
..	61	61	..	6	6	..	..	
49	6	43	217½	78½	296	..	..	

average cost of repairs included in the data for normal rent instead of a percentage on capital cost.

Capital and Revenue account of Government buildings let or

Locality.	Class and name or number of building.	Capital outlay including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges including a percentage for establishment and tools and plant.		
		To end of previous year.	During year.	To end of year	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year
1	2	3	4	5	6	7	8	9	10	11
										Summary
	Class I	Rs. 82,779	Rs. 3,875	Rs. 86,654	Rs. 10,792	Rs. 4,778	Rs. 15,570	Rs. 5,874	Rs. 4,350	Rs. 10,224
	Do. II	12,240	..	12,240	1,014	361	1,375	..	130	130
	Do. III	34,349	3,951	38,300	2,688	1,393	4,081	5,578	1,249	4,827
	Do. IV	1,605	2,853	4,458	497	197	300	12	2,550	2,562
	Do. V	1,868	295	2,163	245	83	328	196	89	285
	Total ..	1,32,841	10,974	1,43,315	15,236	6,418	21,654	9,660	8,368	18,028

3033/20

available for rent as residences during the year 1892–9 *cont.*

Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of days each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
by classes.								
Rs. 4,918	Rs. 428	Rs. 5,346	Rs. 8,120½	Rs. 3,386½	Rs. 11,507	Rs. A. P. ..	M. D. ..	
1,014	231	1,245	1,470	490	1,960	..	..	
890	144	746	3,737	1,453	5,190	..	..	
485	2,747	2,262	192	121	313	..	..	
49	6	43	217½	78½	296	..	..	
5,576	1,950	3,626	13,737	5,529	19,266	..	..	

	Rs.
Rents of buildings realized as per Capital and Revenue accounts	6,418
Rents realized from building for which Capital and Revenue accounts are not maintained ..	519
Add refunds of revenue treated as an addition to the expenditure in the accounts	10
That as per finance accounts ..	6,947
as shown below :—	
Rents of buildings credited to XXIX. Major works, direct receipts (page 10) of the finance accounts..	4,264
Rents credited to XXX, Minor Works and Navigation (page 10)	313
Amount included in the figure, Rs. 858 in column "less receipts on Capital Account" from Rushikulya project (page 12)	517
Amount included in the figure Rs. 1,913 in column "less receipts on Capital account" from Periyar Project (page 16)	1,853
Total ..	6,947

APPENDIX A.

IRRIGATION BRANCH.

List of buildings brought on to the Capital and Revenue accounts for 1892–93.

Division.	Locality.	Name of building.	Item number in the Capital and Revenue account.	Capital cost.	Remarks.
		Class I.		Rs.	
Nellore	Buchireddipalliam ..	Sub-divisional officer's quarters.	19	1,360	
	Do. ..	Supervisor's quarters ..	20	963	
No. I Periyár ..	Periyár	Sub-Magistrate's quarters ..	30	1,493	Newly constructed.
Nellore	Atmakur	Rest-house	35	719	
	Kavali	Do.	36	480	
		Class III.			
No. I Periyár ..	Tunnel Hill ..	Apothecary's quarters ..	46	2,154	Newly constructed.
		Class V.			
No. I Periyar ..	Thekady	Quarters for the time-keeper.	56	57	Newly constructed.
	Do.	Quarters for the hospital assistant.	57	81	Do.
	Periyár	Compounder's hut ..	58	..	
	Do.	Quarters for the hospital midwife.	59	157	Do.

APPENDIX B.

IRRIGATION BRANCH.

List of buildings omitted from the Capital and Revenue accounts for 1892–93.

Division.	Locality.	Name of building.	Capital cost.	Reason for omission.
		Class I.	Rs.	
Rushikulya ..	Doegam	No. 3 lascar's shed.. ..	40	Destroyed by fire (G.O., No. 78 I., dated 27th January 1893).
	Do.	,, 4 do.	40	
	Do.	,, 5 do.	40	
	Do.	,, 6 do.	40	
Kurnool ..	Jupad	Dresser's quarters	480	
	Debuguntla ..	Apothecary's quarters and store-shed.	1,440	
	Cuddapah	Lascar's line No. 1 ..	199	Ordered to be omitted from the Capital and Revenue accounts (G.O., No. 3256 W., dated 28th November 1892).
	Do.	Do. ,, 2 ..	200	
	Do.	Do. ,, 3 ..	200	
		Class III.		
	Bagadial	Overseer's quarters ..	558	
	Jupad	Do. ..	480	
	Bhimpaud	Overseer's house	480	
	Adminayanipalli ..	Do.	360	
	Krishnapuram ..	Krishnapuram buildings ..	6,258	
		Class IV.		
Buckingham canal.	Armeghon light-house.	Superintendent's quarters including out-buildings.	5,095	Transferred to Capital and Revenue accounts of excluded Local Fund buildings.
	Pulicat light-house ..	Do. do. ..	3,012	
		Class V.		
Kurnool ..	Vellapanur	Overseer's quarters and store-shed.	960	Ordered to be omitted from Capital and Revenue account (G.O., No. 3256 W., dated 28th November 1892).

APPENDIX C.

IRRIGATION BRANCH.

List of buildings transferred from one class to another.

Division.	Locality.	Name of building.	From class
Rushikulya	Doegam ..	Storekeeper's quarters	I
	Do. ..	No. 2 lascar's shed	I
Tanjore	Grand anicut ..	Plank shed	I
	Do. ..	Assistant Superintendent's quarters ..	II
No. I Periyár	Periyár ..	Workshop Superintendent's quarters ..	III
Rushikulya	Doegam ..	Machinery supervisor's quarters ..	III
Gódávari Western ..	Razole ..	Overseer's quarters	III
Tinnevelly	Pattukudi ..	Inspection bungalow	III
No. I Periyár	Periyár ..	Superintending Engineer's (Superintendent of Works') quarters	III
	Do. ..	Assistant Engineer's quarters	III
	Thekady ..	Do. do.	III
	Periyár ..	Accountant's quarters	V
Buckingham Canal ..	Madras basin ..	Shed for the storekeeper	V

Buildings and Roads—Excluded Local Fund.

Report to accompany the Capital and Revenue account of buildings occu during 1892–93.

This Capital and Revenue account for 1892–93 is the first submitted und Funds. The Marine Villa at Cocanada (item I) has hitherto been includ and Revenue account of Provincial buildings, and the quarters of Light-hou at Pulicat and Armeghon (items 7 and 8) were shown under irrigation and re want of sanction to the grant of free quarters. This sanction has since been ment of India *Public Works Department letter* No. 58 B., dated 24th Febr sanction is also accorded to the grant of free quarters to seven other Superin houses. A separate account has therefore been prepared for these buildings.

2. *Item I—Marine Villa at Cocanada.*—The revenue receipts to end o covered even the cost of repairs (which averaged 3·35 per cent. per year on c the rent being recovered at 10 per cent. of salary.

3. *Item II—Quarters of the Superintendent of the Light-house at Hare* The grant of free quarters to the Superintendent at this station has not be Government of India. There has been an outlay of Rs. 482 on the buildin account of repairs.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1892–93.

Capital outlay including percentages for establishment and tools and plant.	Revenue receipts.	Difference between revenue receipts and revenue charges including interest at 4 per cent. on capital outlay to end of previous year.	Revenue charges including 5 per cent. for establishment and tools and plant.	Surplus.	Deficit.

Locality.	Class and name or number of building.	Rent. To end of previous year.	Rent. During year.	Rent. To end of year.	Maintenance charges. To end of previous year.	Maintenance charges. During year.	Maintenance charges. To end of year.	Capital outlay of the year. To end of previous year.	Capital outlay of the year. During year.	Capital outlay of the year. To end of year.	Total charges. To end of previous year.	Total charges. During year.	Total charges. To end of year.	Capital outlay of the year. To end of previous year.	Capital outlay of the year. During year.	Capital outlay of the year. To end of year.	Monthly rate of rent for each building.	No. of months each building was occupied during the year.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	CLASS II.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Buildings the rents of which are fixed in accordance with Public Works Department Code, volume I, XI, 28 II, at 10 per cent. on the salary and local allowances of the tenant.																		
	Gódávari Eastern.																		
1. Cocanada ..	Marine Villa	18,050	..	18,050	1,415	540	1,955	1,846	570	2,416	431	30	461	2,166	722	2,888	45	12	Rs. 260.* Normal rent is Rs. 82—*see report, paragraph 2.*
	CLASS IV.																		
	Buildings allotted rent free under the special authority of the Government of India.																		
	Vizagapatam.																		
2. Santopilly ..	Quarters for the Lighthouse Superintendent.	†	..	..	..	..	..	..	..	..	..	..	..	†	..	..	..	..	
	Kistna Eastern.																		
3. Point Divi ..	Quarters for the Lighthouse Superintendent.	†	..	..	..	..	..	..	..	..	..	..	..	†	..	..	..	..	
	Gódávari Eastern.																		Government of India letter No. 58 B., dated 24th February 1893—G.O., No. 604 W., dated 7th March 1893.
4. Vakalapudi.	Quarters for the Lighthouse Superintendent.	†	..	..	..	..	..	..	..	..	..	..	..	†	..	..	..	..	
5. Hope Island.	Do. do. ..	†	..	..	..	..	..	..	..	..	..	..	..	†	..	..	..	..	
	Buckingham Canal.																		
6. Seven Pagodas.	Quarters for the Lighthouse Superintendent.	†	..	..	..	..	..	..	256	..	..	256	256	120	120	240	..	..	
7. Pulicat ..	No. do. ..	3,012	..	3,012	..	..	..	..	..	..	..	..	..	204	204	408	..	..	
8. Armeghon ..	Do. do. ..	5,095	..	5,095	..	..	..	..	..	..	..	..	..						
	Tinnevelly.																		
9. Muttam ..	Quarters for the Lighthouse Superintendent.	†	..	..	..	..	..	..	..	..	..	..	..	†	..	..	..	..	
10. Manapad ..	Do. do. ..	†	..	..	..	..	..	..	482	..	..	482	482	†	..	..	..	..	*See report, paragraph 3.*
11. Hare Island (Tuticorin).	Do. do. ..	†	..	..	..	..	..	..	..	..	..	..	..						
	Total, Class IV ..	8,107	..	8,107	..	..	..	..	738	..	..	738	738	324	324	648	..	..	
	Grand Total ..	26,157	..	26,157	1,415	540	1,955	..	1,308	..	431	768	1,199	2,490	1,046	3,536	..	..	

* The amount taken into consideration for repairs in calculating normal rent.
† Particulars of capital cost, &c., not known ; will be ascertained and entered in the next Capital and Revenue Account.

I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 23rd November 1893, No. 3033 W., Public Works.

With his office-note above recorded, the Examiner submits the Capital and Revenue Accounts for the year 1892-93 of buildings rented and available for rent under the heads Provincial, Irrigation and Excluded Local.

2. In the case of Provincial buildings, the net revenue receipts, excluding buildings allotted free of rent, fell short of interest on capital outlay by Rs. 14,870. Including rent-free buildings, the deficit was Rs. 46,621. The deficit under class I buildings, the returns from which can alone be expected to cover the revenue charges, was Rs. 3,155 against Rs. 2,448 in the previous year. The percentage of net revenue on capital cost in the case of buildings falling under parts I and II was 2·76 against 2·30 in 1891-92, the improvement being due to the revision of the capital cost of certain buildings and the omission of others from the accounts.

3. The total capital cost of buildings rented or available for rent at the end of the year was Rs. 15,90,960 against Rs. 16,82,973 at the end of 1891-92, showing a decrease of Rs. 92,013. The inclusion in the accounts of twelve buildings not previously entered and the capital outlay incurred during the year increased the capital cost by Rs. 83,083, but the omission of 23 buildings and the revision of the capital cost of many others effected a reduction of Rs. 1,75,096, resulting in a net decrease of Rs. 92,013 as stated above.

4. The attention of Superintending Engineers concerned is drawn to the Examiner's remarks in paragraphs 6 to 10 of his report regarding inadequate assessment of rent and excessive maintenance charges. Expenditure on repairs should be limited to actual requirements, as extravagant outlay under this head results, in the case of buildings falling under class I, in the levy of what is looked upon by the occupants as exorbitant rates of rent and leads to many appeals to Government. As regards buildings falling under classes other than the first, special care should be taken to restrict repairs to the absolute necessities of each case, as any revision of the normal rates of rent will not improve the revenue receipts.

5. Under Irrigation, the net revenue receipts were only Rs. 797. Exclusive of rent-free buildings they fell short of interest on capital by Rs. 4,611 and including rent-free buildings by Rs. 7,479. The poor results in 1892-93 are due to heavy outlay on repairs in certain divisions and the non-occupation of many buildings for parts or the whole of the year.

6. The attention of the Superintendent of Works, Periyár Project, is drawn to the remarks in paragraph 4 of the Examiner's report regarding the high maintenance charges and inadequate assessment in the case of several buildings belonging to the project.

7. The Superintendent of Works will submit an application in the prescribed form * for sanction to the grant of free quarters to the individuals named in paragraph 5 of the Examiner's report.

* Rule IX, paragraph 28, chapter XI, volume I, Public Works Code.

8. The accounts under Excluded Local Funds have now been submitted for the first time. The financial results are not susceptible of review, as the capital cost of many of the buildings has not yet been ascertained and all but one are occupied rent free.

9. With reference to paragraph 3 of the Examiner's report under this head, the Superintending Engineer, VI Circle, will submit, through the Presidency Port officer, an application in the prescribed form † for sanction to the grant of free quarters to the Lighthouse Superintendent at Hare Island.

† Rule IX, paragraph 28, chapter XI, volume I, Public Works Code.

10. A copy of these Proceedings will be forwarded to the Government of India for information.

[Here enter No. 3034 W., dated 23rd November 1893.]

(True Extract.)

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

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

ENDORSEMENT—dated 23rd November 1893, No. 3034 W., Public Works.

Forwarded.

(By Order.)

Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. C. A. Muniswamy.
Spare Copies

3033

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated November, 23rd.

Read. *Encl.*

G.O., 23rd Nov. 1893, Nos. 3033, 3034 W.

NOVEMBER.

Capital and Revenue Accounts of Buildings rented and available for rent

Forwarding copy of Proceedings on the — for the year 1893-94 under Provincial, Irrigation and Excluded Local.

KEEP-WITH CURRENT No.

dated 189 .

(C. No. 1201/8)

GOVT. OF MADRAS. } 1893. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 2 November ~~October~~ 1893.

OFFICE NOTE No. 1624

To

W.

With reference to the Government of India Public Works Department Code volume II, chapter XIV, para 185 B, I herewith submit the Capital and Revenue Accounts of buildings let or available for rent as residences, together with a brief report summarizing the financial results.

2. Separate statements are submitted for -

(1) Provincial Civil buildings.

(2) Irrigation buildings.

(3) Excluded Local buildings.

C.

3000—3-2-91.

P. W. CURRENT No. 9356

Encl. to 12.

Rec'd: 3-11-93.

No. 2857-ew4/14-10-92.

Encl. 875

Encl. 802

Madras Presidency.

Buildings and Roads Branch.

Report to accompany the Capital and Revenue Account of Government Buildings let or available for rent as residences for the year 1892-93.

General Financial Results.

The capital cost of buildings occupied or available for occupation at end of the year 1892-93 and the revenue charges and receipts are compared below with the figures of the two previous years.

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 revenue 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	9,57,226	20,40,442	37,167	2735	13,920	23,247	2·43	3·65
1891-92	6,22,105	10,60,868	16,82,973	40760	2,891	17,606	23,154	2·18	3·21
1892-93	6,09,812	9,81,148	15,90,960	40505	3,511	16,963	23,542*	2·40	4·13

* Includes Rs.18 realized from a rent free building (item 108 of Capital and Revenue Account).

The net return in 1892-93 on the capital cost of buildings, excluding those allotted rent free, was 2·40 per cent and the gross return 4·13 per cent. The interest on capital cost for 1892-93 (column 18 of the Capital and Revenue Account) was Rs.38,394, and the net return Rs. 23,524; thus, there was a deficit of Rs.14,870. Including rent free buildings it was Rs.48,821.

2. Capital Cost - The capital cost of buildings at end of the year was less by Rs.92,013 than that shown at end of the previous year. This difference is due to -

		Increase Rs.	Decrease Rs.
	(i) Omission of 22 buildings for reasons given in Appendix A.....	,,	82,811
	(ii) Omission of the capital cost of Head Asst.Collector's bungalow Shermadevi (item 66 of the Capital & Revenue Account)from the totals, as the building is one for which a Revenue Account only is necessary.....	,,	5,527
I.Ganjam 2.Vizagapatam 3.Bellary 4.Cuddapah 5.Kurnool 6.Coimbatore 7.West Coast 8.Salem 9.South Arcot 10.Chingleput	(iii) Revision of capital cost of buildings in the marginally noted I0 divisions..... net	,,	86,758
Revised statement of capital cost etc. not yet approved by Govt.	(iv) Inclusion of I2 buildings as per Appendix B.....	58,637	,,
	(v) Additional capital cost incurred during I892-93.....	24,446	,,
	Total	83,083	I,75,096
	Net Decrease	Rs.92,0I3	

3. With the exception of the buildings occupied rent free in th Consulting Architect's Division, the capital cost of buildings in all the other divisions referred to in para 8 of last year's report has been revised.

4. Financial Results of Class I & II buildings. - The subjoine table compares the results of the buildings, falling under classes I & II, for the last three years.

Class	Year of account	Capital cost	Rents realized	Cost of repairs	Net Revenue	Interest	Loss	Percentage of net revenue on Capital Cost	Percentage of gross revenue on Capital cost	Percentage of cost of repairs
1	2	3	4	5	6	7	8	9	10	11
I	1890-91	4,89,236	22,819	9,311	13,508	19,553	6,045	2·76	4·66	1·9
	1891-92	4,47,544	24,384	10,171	14,213	17,661*	3,448	3·18	5·45	2·27
	1892-93	4,62,890	27,073	11,918	15,255	18,410	3,155	3·30	5·85	2·55
II	1890-91	2,72,622 2,92,622	9,792	3,485	6,307	10,888	4,581	2·31	5·59	1·28
	1891-92	2,73,349	7,120	4,838	2,342	10,906*	8,564	·86	2·63	1·77
	1892-93	1,79,731	4,480	1,990	2,490	7,167	4,677	1·38	2·49	1·11
Total I+II	1890-91	7,61,858	32,611	12,796	19,815	30,441	10,626	2·60	4·28	1·68
	1891-92	7,20,890	31,504	15,009	16,555	28,567	12,012	2·30	4·38	2·08
	1892-93	6,42,621	31,553	13,808	17,745	25,577	7,832	2·76	4·91	2·15

* Excluding interest adjustments referred to in para I8 of last years report.

The percentages for I892-93 show an improvement both in the gross and net revenues over the two previous years; this result being partly due to the revision of the capital cost of certain buildings(see para 2) and chiefly to the omission from the Capital and Revenue account of others (see appendix A) which were not yielding interest on capital cost.

5. During the year I892-93,88 buildings came under classes I & II of which only 48 were occupied throughout the year. One building(item 6 of the Capital and Revenue Account) has been vacant since I889-90, the date from which the account is kept,while four others(items I4,I5 I7 and 26) have been vacant for the last two years.

6. Inadequate assessment and excessive maintenance charges - The undermentioned buildings of class I have not yielded the full interest on the capital cost,owing to the provision made for repairs in the

data for calculation of the normal rate being inadequate as shown in the table below:-

Item No. in the Capital and Revenue account	Name of building	Capital cost of building	Provision now made for repairs in the budget estimate	Actual average of the last five years	Percentage of the actual cost on the Capital cost	Remarks
1	2	3	4	5	6	7
[illegible]	Overseer's building, Ichapur	490	29	49	10.00	Excessive
[illegible]	Portion of D.P.W. bungalow, Ellamanchili	942	65	126	13.38	do
5	Supg. Engineers residence, Bezwada	21,393	392	792	3.70	—
[illegible]	Sub Collector's bungalow, Ongole	11,837	183	261	2.20	
8	Overseer's shed at Hosur	1,193	18	35	2.93	
9	Divisional office bungalow, Hastampatti	6,866	139	441	6.42	Excessive
I	Police Asst. Supdts quarters, Tirupatur	6,747	136	316	4.68	
5	Police Inspectors quarters, Chittoor	2,062	14	84	4.07	} See para 7 of the Report
8	Asst. Supdts. bungalow, Tirukoilur	7,263	244	397	5.47	
I	Wallajabag bungalow, Madras	12,000	360	643	5.36	
7	School of Arts bungalow, Madras	8,000	264	465	5.25	
I	Sub Divisional officers bungalow Uttamapolliem	1,036	86	132	12.74	Excessive
15	Sub Collectors bungalow, Tuticorin	16,916	163	575	3.54	
	Total		2,371	4,342		
	Difference			1,971		

The annual loss to Government due to inadequate assessment in the above mentioned cases alone is Rs.I,97I. In four cases, the maintenance charges have been excessive.

7. Three of the above mentioned buildings, (items 45, 46 & 5I) were noticed in the last year's report also (see para II). The Executive Engineer North Arcot Division has promised to revise the rent of the Police Inspectors quarters at Chittoor. An increased provision (based on the actual average of last 8 years) has been made in the revised data (sanctioned in G.O.No.3337 W. dated 5th. December I892) for Asst. Superintendent's bungalow Tirukoilur, but the heavy cost of repairs incurred during I892-93 renders further revision necessary. In the case of Wallajabaug bungalow, the provision for repairs has been raised to Rs.360 (3 per cent on Capital Cost) and it has been explained that the cost of repairs for the next five years would not exceed Rs.300 per annum on the average (see G.O.No.3347 W. dated 5th. November I892).

8. The normal rents of Overseer's shed at Hosur and District Munsiff's Court house at Salem (items 38 and 40 of the Capital and Revenue Account) require revision owing to the additional Capital cost incurred during I89I-92 and I892-93 respectively.

9. The cost of repairs on the undermentioned buildings falling under classes other than the first, are also excessive. It is desirable that the attention of the Executive Engineers should be drawn to the fact, as any revision of normal rent will not improve the Revenue receipts.

Item No. in the Capital and Revenue Account	Name of buildings	Capital cost	Actual average for the last four years	Percentage of Repairs on Capital Cost
1	2	3	4	5
78	Dy. Tahsildar's residence, Yercaud	2648	149	5.60
82	Police Inspector's house Vayitri	3760	159	4.77
86	Residence for the Asst. Superintendent of Police, Ramnad	5617	415	7.39
I00	Store shed, Mallapuram	270	44	16.30
88	Hospital building, Ellore	3063	126	4.12
I59	Jailor's quarters Penetentiary	4920	371	7.54

I0. Sufficiency of sanctions to occupation rent free or at reduced rent - All the cases brought to notice in paras I7 to I9 of last year's report are now covered by proper sanctions and these are quoted in column 20 of the Capital and Revenue account.

II. Other miscellaneous points. - The undermentioned arrears of rent which remained to be recovered on the 3Ist. March I893 are still outstanding, the amounts being recoverable from the officers after their return from furlough out of India.

Item No. of the building in C & R. Account.	Name & designation of officer	Amount	
4	Mr. Mainwaring, Asst. Superintendent of Police	63	1 1
46	Mr. Sullivan Asst. Supt. of Police	998	2

12. A list of buildings transferred from one class to another is attached to this report as Appendix C. for convenience of referenc

L. S. Sherlock-Stibbard

Examiner, P.W. Accounts, Madras.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARA. 2061A.

P. W. D. Form, No. M 133 A.

P.W. 2033/28

PUBLIC WORKS DEPARTMENT, MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

BRANCH Buildings and Roads

FUND AND MAJOR HEAD { Provincial / 45 Civil Works

YEAR 1892-93

Capital and Revenue Account of Government Buildings let or available for rent as private residences.

Index — Folios

Class I Buildings — 1–12
" II " — 13–16
" III " — 17–20
" IV " — 21–30
" V " — 31–33
Summary — 34

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let o … vailable for rent as residences during the year 189[illegible] -9[illegible].

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M–D	
	Class I Buildings, the rents of which are paid in accordance with P.W.D. Code Volume I Chapter XI 231 (a) to (f) without reference to the rank or salary of the occupant																		
	Tekkali — Special Assistant Agent's bungalow	4282	–	4282	998	330	1328	–			998	330	1328	105 618	171	684	27½	12-0	Rs 246 † Revised normal rent sanctioned in G.O. No. 1742 W. dated 5th July 1893 is Rs 35 per mensem.
2	Patha Bhicacole — Divisional Office building	3606	–	3606	893	294	1187	166	431	597	727	137	590	87 519	144	576	26	12-0	Rs 277 † Revised normal rent sanctioned in G.O. No. 1742 W. dated 5 July 1893 is Rs 37 per mensem. Rs 18 in arrears at end of the year (since recovered)
3	Tekapur — Overseer's building	490	..	490	165	28	193	16	180	196	149	152	3	3 57	20	80	5	11-24	Rs 29 † Revised normal rent sanctioned in G.O. No. 1742 W. dated 5 July 1893 is Rs 4 per mensem. Rs 31 in arrears at end of the year (since recovered) See para 6 of the report
	Vizagapatam																		
4	Parvatipore — Assistant Police Superintendent's bungalow	2658	2648	5306	338	..	338	292	122	414	46	122	76	15 268	159	412	19	3-9	Rs 148 † The whole of the rent is in arrears. Rs 19 is the revised normal rent. See para 11 of the report
5	Ellamanchili — Portion of S. P. W. office bungalow	942	..	942	165	91	256	..	503	503	165	412	247	95	37	74	15	5-13	Rs 55 † Revised normal rent is Rs 8. See para 6 of the report
	Carried over	11972	2648	14626	2559	743	3302	474	1236	1710	2085	493	1592	1295	531	1826			
	13	5	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	

† See last page

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months such building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M—D	
	Brought forward	11973	2649	14626	2559	743	3302	474	1236	1710	2085	493	1592	1295	531	1826			
	Godavery Eastern																		
6 Dummagudiem	Executive Engineer's bungalow	13745	"	13745	"	"	"	"	15	15	"	15	15	1650	550	2200	80	-	Rs 412† This building has been vacant for the last four years. It is continued to be borne on the Capital and Revenue Account as ordered in G. O. No 256 W. dated 29th January 1892. See para 5 of the Appt
7 So	Bungalow on Sappers Hill	1147	"	1147	323	130	453	311	"	311	12	130	142	138	46	184	10 15	9-0 5-0	Rs 122† Revised normal rent is Rs 150
8 Dowlaishweram	Bungalow purchased from Major Brockman R.E.	3151	"	3151	683	"	683	"	340	340	683	343	340	378	126	504	25	2-19	Rs 375† The whole of the rent is in arrears (cannot be recovered)
9 Dummagudiem	Writer's house No 3	106	"	106	29	2	31	"	"	"	29	2	31	12	4	16	1	1-10	Rs 6† The figure in column 7 was understated for March 1892 recovered in 1892-93
10 So	Provision Store	2382	"	2382	638	181	819	229	166	395	409	15	424	285	95	380	18 14	2-7 9-23	Rs 73† Revised normal rent is Rs 44
11 Dowlaishweram	Superintending Engineer's Quarters	24512	"	24512	3964	1296	5260	970	113	1083	2994	1183	4177	2940	980	3920	108	12-0	Rs 331†
12 So	Executive Engineer's Quarters with stables and out houses	19790	"	19790	2234	959	3193	751	"	751	1483	959	2442	2366	792	3158	80 70	10-25 1-3	Rs 175† Normal rent is Rs 80. The building was occupied from 26 February 1892 by an Executive Engineer 3rd grade who paid at Rs 70 per mensem. (15 per cent. below)
	Carried over	76811	2648	79459	10430	3311	13741	2735	1570	4305 400—1-12-93	7695†	1441	9136	9064	3324	12388			

† See last page

9

[P. W. D. Form No. M 133 A.—Inner Sheet.]

10

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 189[illegible]-93.

3

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. D.	
	Brought forward	76811	2648	79459	10430	3311	13741	2735	1870	4605	7695	1141	9136	9064	3124	12188			
	Krishna Eastern.																		
13 Bezwada	Superintending Engineer's residence	21393	"	21393	2899	1103	4002	2886	293	3179	13	820	833	2526	855	3381	95	11-19	Rs 97† Normal rent is Rs 103. Rs 95 is the rate calculated, excluding the value of site which is not yet paid for. Local Government have in G.O. No. 139 W. dated 15 January 1892 ordered that the rent of Rs 103 should be recovered from the date of payment for the land. See para 6 of the Report.
	Krishna Western.																		
14 Duggirala	Divisional office, one portion	2827	"	2827	322	"	322	57	-	57	265	"	265	339	113	452	10	-	Rs 9† *Vacant throughout the year. See para 5 of the Report
15 do	do another portion	2827	"	2827	205	-	205	41	-	41	164	"	164	339	113	452	10	-	Rs 9† do do See para 5 of the Report
																			*are subject to revision should the provision be found insufficient (G.O. No. 2118 W. dated 29 July 1892)
16 do	Portion of Temporary Divisional office occupied by Hospital Assistant	320	"	320	106	36	142	41	35	76	65	1	66	39	13	52	3	12-0	Rs 22†
17 Vadeshweram	Lime shed	1807	"	1807	...	..	..	-		-	..	..	..	72	72	144	17	-	Rs 180† Vacant throughout the year. See para 5 of the Report
	Nellore.																		
18 Nellore and Kistnapatam	Collector's bungalows	17507	"	17507	4387	1963	6350	1450	758	2208	2937	1205	4142	2077	700	2777	140 132 128	5-14 5-22 0-22	Rs 886† Rs 140 is the rent calculated according to the old rules. Rs 132 is the rent calculated according to the revised rules. The building was occupied by [illegible] for 12 days in February and he paid [illegible] salary
	Carried over	122472	2648	126140	18249	6413	24762	7210	2946	10256	11139	2467	14666	14456	4970	19446			
																			100—2-12.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant			Revenue Receipts.			Revenue Charges, including a percentage for establishment and tools and plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
			To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. D.	
		Brought forward	220043	2648	222691	31921	12236	44157	10516	4310	14826	21405	7926	29331	22721	8852	31573			
		Coimbatore (Continued)																		
32	Erode	Sub-Collector's quarters	17528	"	17528	2556	1086	3642	643	767	1410	1913	319	2232	187 2292	701	2804	92 102	10-0 2-0	Rs 102 is the revised normal rent
33	Pallachi	Residence for the Head Assistant Collector	14118	208	14326	2161	725	2886	645	55	700	1516	670	2186	234 2019	569	2254	59 76	10-0 2-0	Rs 76 is the revised normal rent.
34	Kharapuram	Overseer's shed	600	505	1105	204	67	271	273	273	"	89	340	271	72	34	106	6 4	10-0 2-0	Rs 4 is the revised normal rent
35	Berthope	Half of Overseer's shed	400	-	400	"	33	33	"	"	"	"	33	33	"	16	16	3	12-0	Revised normal rent is Rs 2 1/3
		Salem																		
36	Salem	Collector's residence	15196	"	15190	3670	1320	4990	1455	97	1552	2215	1223	3438	1824	607	2431	106	12-0	Rs 662† * Includes outlay incurred by Civil Department (G.O. No 428 W, dated 16 February 1892 and G.O. No 1287 W, dated 12 May 1893)
37	Hosur	Sub-Collector's quarters with out houses	12800	"	12800	2561	1032	3593	991	141	1132	1570	891	2461	96 1440	572	2048	86 90	9-0 3-0	Rs 562† Rs 90 is the revised normal rent.
38	Do	Overseer's shed	1193	"	1193	21	10	31	138	3	141	117	7	110	6 90	48	132	5	6-2	Revised normal rent is Rs 4- 5 months' rent was in arrears at end of the year. (Since recovered) See paras 6 and 8 of the Report.
39	Kustampatti	Divisional Office bungalow	6866	"	6866	851	435	1286	968	797	1765	117	362	479	655	445	1100	37 34	8-0 4-0	Rs 129† Rs 34 is the revised normal rent. This building was shown in two portions in the last year's account. See para 6 of the Report.
		Carried over	288738	3361	292099	43945	16944	60889	15629	5897	21526	28316	11047	39363	30680	11724	42404			

† See last page

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
			To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.-D.	
		Brought forward	288738	3361	292099	43945	16944	60889	15629	5897	21526	28316	11047	39363	36680	11784	42464			
B	40 Salem	Salem (continued) District Munsiff's Court house formerly barracks (⅓ of the building occupied as a residence)	8145	658	1503	30	80	110	—	159	159	30	79	49	68	47	115	5-	12-0	Rs 15 is the normal rent for the whole building. The figure in column 7 includes rent for November 1891 to February 1892 recovered in 1892-93. See para 8 of the Report.
B	41 Tirupatur	Police Assistant Superintendent's quarters	6528	219	6747	1185	335	1520	766	498	1264	419	163	256	48 746	265	962	33 31	3-3 6-28	Rs 138†. Rs 31 is the revised normal rent The Building was vacant for 2 months owing to repairs (Code volume I. Chapter XI para 28 III(a) and G.O. No 84 W. dated 16 January 1893) See para 6 of the Report.
	42 Nbalapuram	West Coast Colonel Lewis's bungalow or special Assistant Collector's residence	7418	"	7418	544	404	948	"	228	228	544	181	725	384	204	588	42	10-10	Occupied from 22nd May 1892 after the completion of certain improvements to the building. Revised normal rent is Rs 42.
	43 Tellichery	Sub. Collector's residence	10180	321	10501	1853	600	2453	358	856	1214	1495	256	1239	186 1035	414	1635	50	12-0	Rs 682†. Revised normal rent is Rs 92.
H	44 Ramipett	North West General's bungalow or Head Assistant Collector's residence	5000	"	5000	1612	600	2112	462	77	539	1050	523	1573	600	200	800	54½	12-0	Rs 455†. One month's rent in arrears (since recovered)
	45 Bhittoor	Police Inspector's quarters	2062	"	2062	239	90	329	335	"	335	96	90	6	231	82	213	7½	12-0	Rs 14† See paras 6 & 7 of the Report
		Carried over	320771	4859	325310	49308	19052	68361	17550	7710	25260	31758	11343	43101	33881	12996	46877			

† See last page

19

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

20

8

		Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
				To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.-D.	
			Brought forward	320771	4557	325328	49308	1985	51293	17550	770	18320	31758	11343	43101	33381	12996	46377			
32	Q	46	Tirukoilur	South Arcot Assistant Superintendent's bungalow	7255	"	7255	359	207	566	1051	538	1589	692	331	1023	6 864	290	1160	42 45	2-0 3-17	Rs 244† Rs 45 is the revised normal rent. See paras 6, 7 and 11 of the Report. Arrears to the extent of Rs 1159, remained to be recovered at end of the year as follows:- From Mr Sullivan Assistant Superintendent of Police - Rs 999 — " — Mr P. S. Miller — do — 160 1159 Since recovered
33	P																					
34	Q																					
35	C																					
36		47	Tindivanam	Revenue bungalow	10686	"	10686	2241	564	2805	16	536	552	2225	72	2153	108 1389	427	1708	53 62	1-11 7-16	Rs 320† Rs 62 is the revised normal rent. For the remaining portion of the year the building was vacant owing to repairs. (Code volume I Chapter XI para 28 III (a) and G.O. No. 3337 W. dated 5th December 92)
37		48	do	Bungalow of the range Officer (Sub-Divisional Officer's Quarters)	⊕ 500	1126	1626	⊕ ..	..	..	⊕ ..			⊕ ..	..	..	⊕ ..	43	43	..	..	⊕ This building was destroyed by fire and is being reconstructed. The undestroyed portion was valued at Rs 500. (G.O. No. 191 W. dated 27th January 1893) Hence figures to end of previous year omitted.
38																						
39	P	49	Manjakuppam	Barracks, South portion "North" in the previous return was incorrect (G.O. No 3337 W of 15th December 92)	1058	"	1058	257	120	477	105	49	154	252	51	303	24 158	42	168	10	12-0	Rs 89†
			Carried over	340270	5683	345953	52365	2944	55309	18722	1953	20675	33543	10591	44134	36158	13798	49956					

† See last page.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (continued.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	~~340270~~ 340771	~~5685~~ 5559	~~345955~~ 346330	~~52265~~ 49308	~~17944~~ 17693	~~70209~~ 68361	~~18722~~ 17000	~~8953~~ 7710	~~27675~~ 26260	~~33543~~ 31758	~~10991~~ 10345	~~44534~~ 43101	~~36158~~ 33881	~~13778~~ 12996	~~49936~~ 46877			
	Lands Consulting Architect's Division																		
50 Madras	Four rooms in the basement and six rooms in the floor of the new Telegraph office occupied by the Eastern Extension Telegraph Co	20328	"	20328	3658	1368	5026	"	"	"				2439	813	3252	114	12-0	
51 Coonamallee Road	Wallaja Baugh Bungalow	12580	"	12080	2760	741	3001	2238	333	2571	22	408	430	1440	480	1920	57 70	8-0 4-0	Rs 70 is the revised normal rent - see para 6 of the report.
52 Madras	Portion of New Law Court buildings occupied by Government Solicitor	* "	"	"	"	400	400	"	"	"		400	400	* "	* "	"	50	9-0	Occupied from 1st July 1892 * Capital cost not yet known. Rs 50 is being charged provisionally
53 Do	Block of buildings for Vakils and Barristers in the new law courts.	+ "	"	"	"	+ "	"	"	+ "	"				+ "	+ "	"	15 for each room	+ "	+ Capital cost not yet known, as the block is not yet completed. By the end of March 1893 44 rooms have been occupied and a provisional rent of Rs 15 per room charged from the date of occupation but nothing has been recovered in 1892-93. (since recovered with the exception of rent for one room)
	Carried over	372598	5685	378283	58165	22953	80636	20960	9286	30246	37223	13167	50390	40037	15201	55238			

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Blocks (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	372598	5685	378283	58183	22453	80636	20960	9286	30246	37223	13167	50390	40037	15091	55128			
	Consulting Architect Division (continued)																		
54	Royapuram	Room in old boundary wall	518	"	518	116	72	188	"	"	"	116	72	188	60	20	80	4	12-0	The figure in column 7 includes arrears of previous year
55	Madras	No 1 Block of the Family quarters College of Engineering	3207	147	3354	"	173	173	"	72	72	"	101	101	384	131	515	15	9-20	Rs 50† ___ 50 ___ 50 ___ 50 ___
56	Do	No 2 Block of the Family Quarters College of Engineering + No 3 in the last account was incorrect	3207	147	3354	"	193	193	"	72	72	"	121	121	384	131	515	15	12-0	Rs 50† ___ 50 ___ 50 ___ 50 ___
57	Do	School of arts bungalow	8000	"	8000	1800	600	2400	1872	"	1872	72	600	528	975	320	1280	50	12-0	Rs 264† Normal rent is only Rs 49. The Superintendent of the School of Arts is entitled to either free quarters or House rent (vide extract from a statement approved by the Secretary of State received with Government of India letter No 201 B. of 15 June 1891 & G.O. No 1764 W of 30 June 1891). He pays Rs 50 the amount he draws from the Educational Department as House rent See para 6 of the Report
58	Do	Grassmere bungalow	7000	"	7000	"	255	255	"	215	215	"	40	40	"	222	222	30	9-15	Rs 80† Occupied from 16 June 1892, interest charged from that date
		Carried over	394530	5979	400509	60099	23746	83845	22832	9645	32477	37267	14101	51368	41825	15565	57390			

† See last page

400—1-12-89.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant			Revenue Receipts.			Revenue Charges, including a percentage for establishment and tools and plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M–D	
	Brought forward	394530	5979	400509	60099	23746	83845	22832	9645	32477	37267	14101	51368	41825	15915	57740			
	Negapatam																		
59 Tirutaraipundi	Sub-divisional Officer's bungalow	6495	"	6495	569	406	975	235	3	238	334	403	737	390	260	650	37 41¼	10-20 0-17	Rs 41¼ is the revised normal rent.
60 Kadambady (Negapatam)	Executive Engineer's bungalow	13779	"	13779	1628	601	2229	653	95	748	975	506	1481	1644	551	2195	50 1/12 55¾	11-2 0-29	Rs 55¾ is the revised normal rent
	Madura																		
61 Attampatticm	Sub-divisional officer's bungalow (⅞ths occupied as a residence)	1036	"	1036	349	120	469	440	90	530	91	30	121	123	41	164	10	12-0	Rs 85 † See para 6 of the Report
62 Pambam	Portion of Port Officer's bungalow	2347	"	2347	799	148	947	79	"	79	720	148	868	282	94	376	25	8-17	Rs 212 † Nearly 4 months' rent in arrears at end of the year (since recovered). The figure in column 7 includes Rs 34, arrears of last year.
63 Bundigal	Sub-Collector's bungalow with outhouses	12557	"	12557	2304	648	2952	499	221	720	1805	427	2232	1506	502	2008	54	12	Rs 148 †
	Tuticorin																		
64 Shanmuteri	Range Officer's bungalow	4963	"	4963	909	222	1131	"	332	232	909	110	799	597	199	796	32 10 26	3-25 5-25 2-12	Rs 26 is the revised normal rent. For 5 months and 25 days the building was occupied by a Supervisor 2nd grade who paid rent at Rs 10. (Code Chapter XI para 31)
	Carried over	435709	5779	441688	66687	25291	91548	24738	10386	35124	41919	15505	57424	46267	17362	63629			

† See last page

100—1-12-89.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	425709	5979	441688	6657	2591	9248	24738	10386	35124	41919	15505	57424	46367	17562	63929			
	Municipality (Continued)																		
53/65	Tuticorin	Civil Collector's Bungalow	16916	..	16916	3256	972	4228	1066	1328	2394	2190	356	1834	2031	677	2708	95 64-11-7	7-12 4-11	Rs 463 †. The building was occupied for 4 months 14 days by an officer who paid only at 10 per cent of his salary. See para 6 of the Report
60																			
66	Shermadevi	Head Assistant Collector's Bungalow	3527	..	5527	655	262	917	326		326	329	262	591	-	-	-	20 27	6-0 6-0	Only Revenue account is kept for this building. Rs 27, the revised normal rent fixed in G. O. No 2150 W, dated 3rd August 1892, is to cover only the cost of repairs, the building being a gift by Sir Vere Levinge for the use of the Divisional Officer at Shermadevi. Hence Capital cost &c is not included in the totals and no interest account is kept. See para 2 of the Report.
67	Palamcotta	Sergeants' Quarters with stables	4286	..	4286	525	210	735	15	104	119	510	106	616	460	171	631	15 20	5-0 7-0	Rs 69 †. Rs 20 is the revised normal rent
	Total of Class I	456911	5979	462890	70438	27073	97511	25819	11858	37677	44619	15255	57874	48858	18410	67268			

Capital and Revenue Account of Government Buildings let or

available for rent as residences during the year 1892-93. 13

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class II																		
57, 65	Building the rents of which are fixed in accordance with P.W.D. Code Volume I Chapter XI 28 II at 10 per cent on the salary and local allowances of the Tenant.																		
66	Bellary																		
68	Anantapur Police Inspector's quarters	4767	"	4767	252	62	314	364	"	364	112	62	52	117 690	191	764	10 3-14-5	2-0 10-0	Normal rent is Rs 28.
69	Do Police Superintendent's bungalow	18637	"	18637	3104	794	3898	1099	"	1099	2005	794	2799	702 2439	745	2980	60 57½ 70	1-2 1-13 9-16	Normal rent is Rs 104
	Coimbatore																		
70	Kollegal Police Inspector's quarters	2929	"	2929	443	105	548	290	3	293	153	102	255	60 401	117	458	19 7	3-8 5-1	Revised normal rent is Rs 17.
67 Pal	Cotacamund Crewe Hall and detached bungalow	15824	"	15824	609	153	762	391	"	391	218	153	371	381 2280	633	2532	*	4-0	Revised normal rent is Rs 92
71	Do Clerk's Quarters Stone House Hill	23839	"	23839	884	15	899	95	63	158	789	48	741	552 3394	953	3795	*	1-16	Revised normal rent is Rs 139
73	Do Ettley Hall bungalow	26852	"	26852	979	182	1161	320	234	554	659	452	607	645 3867	1074	4296	*	4-0	Revised normal rent is Rs 157
	Carried over	92848	"	92848	6271	1311	7582	2559	300	2859	3712	1011	4723	11112	3713	14825			

400—1-12-93.

* The building was occupied by clerks of the Secretariat drawing different salaries for different periods from whom rent was recovered at 10 per cent of salary.

Capital and Revenue Account of Government Buildings let or

[P. W. D. Form No. M 133 A.—Inner Sheet.]

available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I. (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	92848	"	92848	6271	1311	7582	2559	300	2859	3712	1011	4723	11112	3713	14825			
	Coimbatore (continued)																		
57/65 Ft. 74	Ootacamund	Two thirds of Dressers																	
		Quarters attached to Civil																	
60		Dispensary	3888	"	3888	60	77	137	"	80	80	60	3	57	375/840	155	620	4	12-0	Revised normal rent is Rs 23. Occupied by two individuals for the periods entered in column 19.
																	5	6-18	
75	Do	European warder's																	
66 Ske		Cottage No 2	4140	"	4140	35	12	47	"	173	173	35	161	126	99/577	166	664	5	1-13	Revised normal rent is Rs 24. For the remaining portion of the year, the building was occupied free of rent by a soldier clerk (Code Volume II Appendix VII) The figure in column 7 includes arrears of last year. Will be entered under class IV in the next year's account
61																			
76	Do	European warder's																	
		Cottage No IV	4140	"	4140	109	22	131	"	157	157	109	135	26	99/577	166	664	10	1-20	Revised normal rent is Rs 24. For the remaining portion of the year, the building was occupied free of rent by a Sergeant instructor to the Nilgiri volunteer Corps (Code Volume II Appendix VII) - The figure in column 7 includes arrears of last year. Will be entered under class IV in the next year's account.
67 Pa																			
77	Gudalore	Inspector's Quarters	7104	"	7104	270	90	360	48		48	222	90	312	171/1023	284	1136	7½	12-0	Revised normal rent is Rs 41.
	Salem																		
78	Yercaud	Deputy Tahsildar's residence	2460	188	2648	437	174	611	258	339	597	179	165	14	294	102	396	15	9-0	Rs 45† Revised normal rent is Rs 12. Will be transferred to class I in the next year's account. See para 9 of the Report.
																	12	3-0	
	Carried over	114580	188	114768	7182	1686	8868	2865	1049	3914	4317	637	4954	13719	4586	18305			

† See last page

400—1-12-92.

33

[P. W. D. Form No. M 133 A.—Inner Sheet.]

34

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

15

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class II (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-I	
	Brought forward	114580	188	114768	7182	1686	8868	2865	1049	3914	4317	637	4954	13719	4586	18306			
	West Coast																		
79 Bondapur	Head assistant Collector's residence	19810	220	20030	2685	1314	3999	1269	160	1429	1414	1154	2568	117 2493	796	3172	10½	12-0	Rs 510 † Revised normal rent is Rs 109.
80 Malapuram	Residence of the assistant Superintendent of Police	16711	141	16852	1115	337	1452	100	197	297	1015	140	1155	150 2154	671	2675	35 40 35 50	1-1 0-30 1-3 4-24	Rs 100 † Revised normal rent is Rs 65. The building was vacant for 4 months & 4 days, as there was no incumbent to the post.
81 Marantoddy	Police Inspector's house	5504	264	5768	305	117	422	46	"	46	259	117	376	99 624	225	950	12	10-12	Rs 164 † Revised normal rent is Rs 33.
82 Vayitri	Do Do	3960	"	3960	362	180	542	756	-	756	394	180	214	83 530	158	605	15 12	11-8 0-23	Rs 116 † Revised normal rent is Rs 23. See para 9 of the Report.
	Consulting Architect's Division																		
83 Madras	Lower story south end room with kitchen and stables, College of Engineering	7842	"	7842	-	313	313	-	-	-	-	313	313	939	313	1252	26 24	9-15 2-11	Rs 100 † Normal rent is Rs 35. The figure in column 7 includes arrears of last year.
84 Do	No 3 Block of the Family Quarter, College of Engineering. No 4 in the last account was incorrect	3207	147	3354	-	53	53	294	72	366	294	19	313	384	131	515	11	3-0	Rs 50 † Normal rent is Rs 15. The figure in column 7 includes arrears of last year.
85 Do	Quarters for the Superintendent Government Brickfields, Madras	1540	"	1540	-	50	50	"	"	"	-	50	50	186	62	248	5½	10-0	Normal rent is Rs 9. Rent for March 1893 in arrears.
	Carried over	173154	960	174114	11647	4050	15697	5330	1478	6808	6317	2572	8889	20580	6942	27522			

† See last page.

Capital and Revenue Account of Government Buildings let or

available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class II (Concluded)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	173154	960	174114	11647	4050	15697	5330	1478	6808	6317	2572	8889	20580	6942	27522			
	Madura																		
786 Ramnad	Residence for the Assistant Superintendent of Police	5617	"	5617	1095	430	1525	1150	512	1662	85	82	167	675	225	900	44 30 35	0-13 1-0 9-20	Rs 386. Rs 44 is the revised normal rent. The building was vacant from 4th March 1893 on account of repairs. Remission of rent was allowed in G.O. No. 2089 W, dated 11th August 1893 (See Code Volume I Chapter XI para 28 III(a)) See para 9 of the Report.
	Total of Class II	178771	960	179731	12742	4480	17222	6480	1990	8470	6262	2490	8752	21255	7167	28422			

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M—D	
	Class III Buildings the rents of which are fixed on a special scale under the sanction of some general arrangement or particular order of the Government of India e.g. Quarters for Officers and subordinates on Military employ.—Quarters for upper subordinates below the grade of Sub. Engineer in the Department (P.W.D. Code volume I Chapter XI - 31). &c																		
	Godavari Eastern																		
87	Dowlaishweram	Quarry Office	1067	"	1067	"	26	26	"			26	26	"	43	43	6	4-29	Rs 46† Normal rent is Rs 8. Occupied by a temporary overseer. (Code Chapter XI para 31)
	Godavari Western																		
88	Ellore	Hospital building	3063	"	3063	540	148	688	350	153		190	5	185	369	123	492	15	4-24 Rs 94† Normal rent is Rs 18. Occupied by a Supervisor 1st Grade (Code Chapter XI para 31). During the latter part of the year, the building was occupied by Zenana Mission at normal rent. Will be transferred to Class I in the next year's account. See para 9 of the Report.
																	18	3-12	
		Carried over	4130	"	4130	540	174	714	350	153		190	21	211	369	166	535		

† See last page.

Capital and Revenue Account of Government Buildings let o

[P. W. D. Form No. M 133 A.—Inner Sheet.]

available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M—D	
	Brought forward	4130	"	4130	540	174	714	350	153	503	190	21	211	369	166	535			
	Godavari Western (Continued)																		
89 Bhattipett	Officer's Quarters with godowns cook house and stables	16672	205	16877	1739	432	2171	1267	554	1821	472	[illegible]	350	2001	671	2672	36	12-0	Normal rent is Rs72. Half rate i.e. Rs36 charged vide Government of India letter 130 B, dated 23rd March 1872. (G.G. No. 1089 W dated 4th April 1872)
	Kistna Eastern																		
90 Masulipatam	Collector's residence	42471	-	42471	5276	1721	6997	"	99	99	5276	1622	6898	5094	1698	6792	150	12-0	Rs204† Normal rent is Rs158 Government of India letter No. 239 B of 21st June 1889. (G.G. No. 1806 W, of 8 July 1889)
	Nellore																		
91 Gudur	Sub-Divisional Officer's Quarters	3221	"	3221	177	39	216	83	2	85	94	37	131	374	129	503	6 7	4-8 1-0	Rs13† Normal rent is Rs10. Occupied by Overseers 1st and 2nd grades (Code chapter XI para 31)- The building is vacant from 4th September 1892 on account of repairs and the Sub-Divisional officer occupied a rest house and paid rent at Rs7
	Bellary																		
92 Pennikonda	Range officer's bungalow and out houses	355	"	355	296	120	416	-	"	"	296	120	416	9 51	14	56	12	12-0	Rs135† Normal rent is Rs16-8-0. Occupied by a Supervisor 2nd grade. (P.W.D. Code Chapter XI para 31)
	Coimbatore																		
93 Erode	Sub-divisional officer's bungalow Quarters	7050	"	7050	791	143	434	373	124	497	82	19	63	48 798	282	1128	15 10	3-20 8-11	Revised normal rent is Rs41 Occupied by Supervisors 1st and 2nd Grade (Code chapter XI para 31)
94 Pollachi	Overseer's shed	600	-	600	"	"	"	"	"	"	"	"	"	72	24	96	-		Revised normal rent is Rs4. Vacant throughout the year.
	Carried over	74499	205	74704	8219	2629	10848	2073	932	3005	6246	1697	7943	8798	2984	11782			

† See last page.

Capital and Revenue Account of Government Buildings let or

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8.	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Class III (continued)									
	Brought forward	74499	205	74704	8319	2629	10948	2073	932	3005
	Coimbatore (continued)									
65 8/95 Cotacamund	Native Officer's quarter									
	Stone House Hill	1708	"	1708	242	84	326			
96 50	European Warder's									
	Cottage No I	4140	"	4140	120	144	264	"	17	17
66 90										
77 50	Mount Stuart Buildings	89633	9494	99127	10800	3720	14520	216	252	468
9										
67 9 98 50	Main Building European									
	Jail	38030	31	38061	"	575	575	"	515	
92										
	West Coast									
99 Vayitri	Sub Registrar's Quarters	3710	"	3710	161	60	221	91	40	
94										
30 Malapuram	Store shed	270	-	270	189	2	191	139	37	176
	Carried over	211990	9720	221720	19831	7214	27045	2519	1949	4468

[P. W. D. Form No. M 133 A.—Inner Sheet.]

available for rent as residences during the year 1892-93.

19

Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
6246	1697	7943	8798	2984	11782			
242	84	326	226	68	272	7	12-0	Revised normal rent is Rs 10. Occupied by an Overseer 1st grade (Code Volume I Chapter XI para 31)
120	29	91	99 5-97	166	664	12	12-0	Revised normal rent is Rs 20 — Occupied by a Contractor Conductor (P.W.D. Code Volume II Appendix VII)
10584	3468	14052	1063 11710	3775	14422	306	12-0	Revised normal rent is Rs 523. Occupied by Army Head Quarters Office Government of India letter No 1360 M.-W. of 14 May 1892. (G.G.No 1627 W of 30 May 1892). The figure in column 7 includes arrears of last year. Rent to be charged at Rs 409 per mensem from the date of completion of the additions now being carried on (Government of India letter No 1693 M W of 15 June 1892. G.G.No 1899 W. of 20 June 1892)
"	60	60	-	‡ 1015	1015	*50 75	5-0 3-0	Revised normal rent is Rs 222 per mensem. * Govt of India letter No 1318 B of 23rd March 1892 (G.G.No 1033 W of 31st March 1892) * Raised to Rs 75 by Local Government. (G.G.No 289 W of 4 February 1893) ‡ Interest charged from August 1892, date of occupation
70	20	90	65 431	148	514	5	12-0	Rs 108† Revised normal rent is Rs 21. Government of India letter No 538 B of 28 December 1886. G.G.No 17 W. of 7 January 1887
50	38	15	6 39	11	44	-	-	Rs 60† Revised normal rent is Rs 6. Vacant throughout the year. See para 9 of the Report.
7312	5265	22577	20546	8767	28713			† See last page.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Locality.	Class and name or number of building.	Capital Outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on Capital Outlay to end of previous year *plus* half the Capital Outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.-D.	
	Class III (Continued)																		
	Brought forward	211990	9730	221720	19831	7204	27035	2819	1949	4468	17312	5265	22577	20546	8167	28713			
	West Coast (continued)																		
Calicut	Vakils Chambers of 1 room	23125	—	23125	2404	912	3316	"	"	"	2404	912	3316	363 3138	925	3700	2 Rs per room	12-0	Rs 925 † Revised normal rent is Rs 1 1/16 per room. Occupied by Vakils — Government of India letter No 311, B. of 18th August 1892 - (G.O. No 2389 W. of 26 August 1892)
Mangalore	Municipal Building	8280	"	8291	283	100	383	332	220	552	49	120	169	993	331	1324	8 1/3	12-0	Revised normal rent is Rs 1,8. Occupied by Mangalore Municipality - Government of India letter No 311, B. of 18 August 1892. (G.O. No 2389 W. of 26 August 1892)
	South Arcot													72					
Villupuram	Bungalow of the Dy Collr	3246	—	3246	478	132	610	220	65	285	258	67	325	462	130	570	10 20	8-23 2-23	Rs 365 † Revised normal rent is Rs 20. Occupied by a Supervisor 2nd Grade (Code Chapter XI para 31) and by a Sub-Engineer.
	Negapatam																		
Mannargudi	Sub-Divisional Officer's bungalow	5522	28	5550	40	155	195		169	107	40	14	26	228	221	449	15	10-7	Normal rent is Rs 32 1/16 Occupied by a Supervisor 1st Grade (Code Chapter XI para 31)
	Chingleput																		
Karunguly	P. W. D. Bungalow	1532	—	1532	153	37	190				153	37	190	39 144	61	244	10	3-20	Normal rent is Rs 9. Occupied by a Supervisor 2nd Grade (Code Chapter XI para 31)
	Madura																		
Dindigal	Range Office Bungalow	5500	303	5803	125	114	239	319			194	114	80	294	226	520	10 28	8-5 0-28	Rs 115 † Rs 28 is the normal rent. Occupied by a Supervisor 2nd Grade (Code Chapter XI-31). For 28 days the building was occupied by an Executive Engineer
Madura	Total of Class III	259195	10051	269256	23314	8114	31978	3390	2403	5793	19924	6261	26185	25409	10061	35470			

100—1-12-20

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M—D	
	Class IV Buildings allotted rent free under the special authority of the Government of India																		
	Vizagapatam																		
107	Parvatipore Police Apothecary's bungalow	3058	"	3058	321	"	321	123	85	208	198	85	113	66 / 432	122	488			P. W. D. Code Volume II Appendix VII
108	Bowlaisheveram Deputy Superintendent's Quarters at Workshop	2220	"	2220	392	18	411	82	3	86	310	15	325	267	89	356	15	6—11	R 67† Occupied by Sergeant Instructor D Company volunteer Corps Godavari District Code Volume II Appendix VII. The building was occupied for eleven days in April by a Supervisor 1st grade - The figure in column 7 includes rent for March 1893
	Nellore																		
109	Nellore Jailor's Quarters	2020	"	2020	"	"	"	"	112	112	"	112	112	243	81	324	"		68† Government of India letter No 211 B, dated 30th May 1892. (G.O. No 1731 W, dated 11th June 1892)
	Coimbatore																		
110	Coimbatore Jail Superintendent's Quarters	10300	"	10300	"	"	"	"	"	"	"	"	"	204 / 1440	412	1648			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B, dated 15th June 1891 (G.O. No 1764 W. of 30th June 1891)
111	Do Jailor's Quarters	10452	"	10452	"	"	"	"	"	"	"	"	"	218 / 1473	418	1672			Government of India letter No 211 B, dated 30th May 1892 (G.O. No 1731 W, dated 11th June 1892)
112	Do Deputy Jailor's Quarters	2555	"	2555	"	"	"	"	"	"	"	"	"	39 / 345	102	408			
	Carried over	30605	"	30605	714	18	732	205	200	406	508	182	326	3672	1224	4896			

† See last page

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

22

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	" Brought forward	30605	"	30605	714	18	732	206	200	406	508	182	326	3672	1224	4896			
	Coimbatore (Continued)																		
113 Coimbatore	European Chief Constable's Quarters	914	"	914	"	"	"	"	"	"	"	"	"	117	36	144			Occupied by a jail warder. Government of India Letter No 69 B of 9th March 1893 (G.O. No. 764, W of 20 March 93)
114 Cotacamund	Apothecary's Quarters Government House	5000	"	5000	"	"	"	142	"	142	142	"	142	120 720	200	840			Vacant throughout the year.
115 Do	Sapper's Hospital Stone House Hill	5560	"	5560	75	"	75	115	"	115	40	"	40	135 801	222	888			Occupied free of rent by a Subadar of Native Infantry attached to a detachment. Army Regulations India Volume I Part II article 260 and G.O. No 1920 W of 17th July 1889.
116 Do	European Warder's Cottage No V	3700	"	3700	"	"	"	"	157	157	"	157	157	90 534	148	592			Occupied by a Sergeant Instructor to Nilgiri Volunteer Corps (Code Volume II Appendix VII)
117 Do	European Warder's Cottage No III	4140	"	4140	"	"	"	"	173	173	"	173	173	498	166	664			Occupied by a soldier clerk. (Code Volume II Appendix VII)
118 Do	Sapper's lines old Cooly and new Blocks on Stone House Hill	32640	"	32640	"	"	"	66	272	338	66	272	338	786 4701	1305	5220			Occupied by Sepoys (46 men of all ranks). Army Regulations India Volume I Part II article 260 & G.O. No 1920 of 17th July 1889. Also by 3 gun Lascars, 3 Lascars, one Duffadar and 5 Lent Lascars of His Excellency the Commander-in-Chief
	Carried over	82539	"	82539	789	18	807	529	902	1331	260	784	524	9903	3301	13204			

400—1-12-89.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	82557	"	82557	789	18	807	529	802	1331	260	784	524	9903	3301	13204			
	Coimbatore (Continued)																		
119	Govt. Gardens Curator's house	10353	"	10353	"	"	"	"	"	"	"	"	"	246 1491	414	1656			Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B. of 15th June 1891. (G.O. No. 1764 W of 30 June 1891)
120	Cotacamund Cinchona villa property	21819	"	21819	"	"	"	427	"	427	427		427	502 3102	873	3473			Occupied by Government Botanist & Director of Cinchona plantations, Nilgiris. Government of India letter No. 352 B, of 14th September 1892. (G.O. No. 2714 W of 30th September 1892) [The sanction has effect only during the personal incumbency of the office by Professor Lawson]
121	Wellington Inspectors' Quarters	3500	"	3500	"	"	"	"	"	"	"	"	"	84 504	140	560			Occupied by a jail warder. Government of India letter No. 69 B, dated 9th March 1893. (G.O. No. 764 W of 20th March 1893)
122	Government Gardens Overseer's House	1250	"	1250	"	"	"	"	"	"	"	"	"	30 180	50	200			
123	Dodabetta Estate Sub-Overseer's House	3000	"	3000	"	"	"	"	"	"	"	"	"	72 432	120	480			Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B of 15th June 1891 (G.O. No. 1764 W of 30th June 1891)
124	Do Overseer's House	5750	"	5750	"	"	"	"	"	"	"	"	"	138 828	230	920			
125	Do Clerks' Quarters	1000	"	1000	"	"	"	"	"	"	"	"	"	24 144	40	160			
126	Naduvatam Inspection bungalow Cinchona Department	8000	"	8000	"	"	"	"	"	"	"	"	"	960	320	1280			Occasionally used by Mr Lawson - Government Botanist and Director of Cinchona plantations. See item 120
	Carried over	137231	"	137231	789	18	807	956	802	1758	167	784	951	16445	5488	21933			

400—1-12-93

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let o / available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	137231	..	137231	789	18	807	956	802	1758	167	784	951	16658	2438	21933			
	Coimbatore (continued)																		
127	Naduvatam — Head Overseer's bungalow	6000	..	6000	..	..	..	..			..	..	..	1044 / 840	240	960			
128	Do — Sub-Overseer's bungalow	2250	..	2250	..	..	..	..			..	..	..	54 / 324	90	360			
129	Do — Storekeeper's Quarters	2000	..	2000	..	..	..	..			..	..	..	148 / 252	80	320			Extract from a statement approved by the Secretary of State received with Government of India Letter No. 201 B of 15th June 1891 (G.O. No. 1764 W of 30th June 1891)
130	Pykara — Head Overseer's bungalow Wood Estate	2250	..	2250	..	..	..	..			..	..	..	54 / 324	90	360			
131	Do — Sub-Overseer's bungalow Hooker Estate	1500	..	1500	..	..	..	..			..	..	..	96 / 216	60	240			
	Salem																		
132	Salem — Jail Superintendent's Quarters	9769	..	9769	..	..	..	..			..	..	..	156 / 1329	391	1564			Do Do Do
133	Do — Jailor's Quarters	4670	..	4670	..	..	..	..			..	..	..	102 / 663	187	748			Government of India letter No. 211 B of 30th May 1892. (G.O. No. 1731 W of 11th June 1892.)
134	Do — Deputy Jailor's Quarters	3732	..	3732	..	..	..	..			..	..	..	8 / 531	149	596			
135	Do — European Chief Constable's Quarters	2025	..	2025	..	..	..	..			..	..	..	65 / 288	81	324			Occupied by a jail warder — Government of India letter No. 69 B of 9th March 1893. (G.O. No. 764 W. of 20th March 1893)
	Carried over	171427	..	171427	789	18	807	956	802	1758	167	784	951	20549	1856	27405			

Capital and Revenue Account of Government Buildings let or

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.		
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.
1	2	3	4	5	6	7	8	9	10	11
	Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	171427	—	171427	787	18	805	3692	1593	5285
	South Arcot									
136 Manjakuppam	Government House	20000	"	20000	"	"	"	376	373	749
	Conculting Architect Division									
137 Egmore	Magistrate Quarters									
	Egmore Police Court	60120	"	60120	"	"	"	102	23	125
138 Do	Apothecary's Quarters, Women & Children Hospital	3240	"	3240	"	"	"	"	15	15
139 Do	Quarters for the Superintendent, City Police, known as Inspector's Quarters Egmore Police Court"	6772	794	6566	"	"	"	301	330	631
140 Egmore	Upper story of the office of the Commissioner of Police	34978	"	34978	"	"	"	6	50	56
141 Do	Superintendent's Quarters Govt. Central Museum	13978	"	13978	"	"	"	1738	"	1738
142 Madras	Pavilion Quarters	2664	"	2664	"	"	"	213	"	213
	Carried over	312179	794	312973	787	18	805	3692	1593	5285

100—1-12-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

available for rent as residences during the year 1892-93.

25

Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M—D	
167	784	951	20549	6856	27405			
376	373	749	488 2880	800	3200			Rs 1023† Government of India letter No 229 B, of 28th July 1890 (G.O. No 2185 W of 11th August 1890). Rent to be charged from 1st July 1893 - G.O. No 1757 W of 6th July 1893.
102	23	125	7215	2405	9620			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B. of 15th June 1891. (G.O. No 1764 W of 30th June 1891)
"	15	15	390	130	520			
301	330	631	693	247	940			Do Do Do † Government of India letter No 188 B of 7th May 1892. (G.O. No 1486 W of 13th May 1892)
6	50	56	4197	1399	5596			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B. of 15th June 1891. (G.O. No 1764 W of 30th June 1891)
1738	"	1738	1677	539	2236			
213	—	213	321	107	428			
2908	1575	4478	37442	12503	49945			
4	4	4	4	4	4	6	4	† See last page

55

Capital and Revenue Account of Government Buildings let or

[P. W. D. Form No. M 133 A.—Inner Sheet.]

56

available for rent as residences during the year 1892-93.

26

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	312179	794	312973	789	18	807	3692	1593	5285	2903	1575	4478	37442	12503	49945			
	Consulting Archited. Dpt. (Contd)																		
143 Royapooram	Quarters for the Governor Government work House	3734	65	3799	..	..	..	77	178	255	77	178	255	520	151	671			Government of India letter No. 3528 of 12th September 1892 (Gl. No. 2712 W. of 30th September 1892). These two buildings were shown as one in last year's account. They have never been separated.
144 Do	Quarters for the warder Government work House	2094	..	2094	..	..	..	..	..	..	..	..	..	300	83	383			
145 Madras	Matrons Quarters Cook (now voluntary venereal) Hospital	3290	..	3290	..	..	..	..	..	..	..	..	..	393	131	524			Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B of 15th June 1891 (G.O. No. 1764 W. of 30th June 1891)
146 Do	Jailor's Quarters Dietary &c	7488	..	7488	..	..	..	425	..	425	82	..	82	897	299	1196			
147 Do	Quarters for the Supdt. Govt. Lime Kiln	526	..	526	..	..	..	132	..	132	132	..	132	63	21	84			Government of India letter No. 352 B, dated 12th September 1892. (G.O. No. 2714 W of 30th September 1892)
148 Do	Superintendents Quarters Lunatic Asylum	28118	7	28125	..	..	..	537	58	595	537	58	595	3372	1125	4497			Extract from a statement approved by the Secretary of State received with Government of India letter No. 201 B, dated 15th June 1891 (G.O. No. 1764 W of 30th June 1891).
149 Do	Quarters for 1st Class Apothecary Lunatic Asylum	7068	..	7068	..	..	..	..	52	52	..	52	52	846	282	1128			
150 Do	Quarters for Civil Apothecary Lunatic Asylum	8612	..	8612	..	..	..	..	..	..	..	..	..	1032	344	1376			
	Carried over	373109	866	373975	789	18	807	4863	1581	6444	4074	1863	5937	44741	14939	59680			

400—1-12-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class II. (Continued) Brought forward	373109	866	373975	789	18	807	4863	1881	6744	32874	1853	34727	44741	1499	57580			
151	Madras Consulting Architect's Office (Contd) Quarters for four European attendants, Lunatic Asylum	5780	92	5872	–	–	–	–	–	–	–	–	–	633	223	856			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B of 15 June 1891. (G.O. No 1764 W of 30 June 1891) and # Government of India letter No 74 B of 11 March 1893 (G.O. No 824 W of 27 March 1893)
152	Do Matron's Quarters Lunatic Asylum	5892	–	5892	–	–	–	–	–	–	–	–	–	–	–	–			
153	Do Assistant Matron's Quarters Lunatic Asylum	⊗	–	–	–	–	–	–	45	45	–	45	45	⊗					⊗ Capital cost not known
154	Vepery Inspector's Quarters Vepery Police	1656	–	1656	–	–	–	–	–	–	–	–	–	198	66	264			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B. of 15 June 1891. (G.O. No 1764 W of 30 June 1891)
155	Madras Resident Surgeon's Quarters General Hospital	24540	2703	27243	–	–	–	–	26	26	–	26	26	1571	1036	2607			
156	Do Matron's Quarters General Hospital	22105	536	22641	–	–	–	–	–	–	–	–	–	2065	895	2960			* The No of nurses was increased by the Local Government from 15 to 18 in October 1890 i.e. after the submission of the statement which accompanied Madras Government No 602 of 7 January 1888.
157	Do Quarters for 18 nurses General Hospital	26505	1438	27943	–	–	–	–	253	253	–	253	253	3180	1089	4269			
	Carried over	459087	6135	465222	789	18	807	4863	2205	7068	40974	2187	6261	53060	18484	71544			

[P. W. D. Form No. M 133 A.—Inner Sheet.]

59

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

28

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class V (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.	
	Brought forward	459087	6135	465222	789	18	807	4863	2205	7068	4074	2187	6261	5306	1848	7154			
	Consulting Architect &c (Contd.)																		
158 Madras	Sergeants Quarters General Hospital	5326	92	5418	"	"	"	21	"	21	21	"	21	639	215	854			
159 Do	Jailors Quarters Penitentiary	4920	"	4920	"	"	"	"	1483	1483	"	1483	1483	591	197	788			See para 9 of the Report
160 Do	Deputy Jailors Quarters Penitentiary	2582	"	2582	"	"	"	"	149	149	"	149	149	309	103	412			
161 Do	Matrons Quarters Penitentiary	13588	"	13588	"	"	"	"	"	"	"	"	"	1632	544	2176			
162 Do	Quarters for the Keeper St. Georges Cathedral	198	"	198	"	"	"	"	756	756	"	756	756	24	8	32			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B of 15th June 1891 (G.O. No 1764 W of 30th June 1891)
163 Do	Quarters for the Principal College of Engineering	28479	"	28479	"	"	"	565	1125	1690	565	1125	1690	3417	1139	4556			
164 Do	Superintendents Quarters Lying-in-Hospital without horses	22664	"	22664	"	"	"	"	794	794	"	794	794	2679	906	3585			
165 Do	Apothecarys Quarters Lying-in-Hospital	7700	"	7700	"	"	"	"	97	97	"	97	97	924	308	1232			
	Carried over	544544	6227	550771	789	18	807	5449	6609	12058	4660	6591	11251	63275	21904	85179			

400—1-12-89.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward	544544	6227	550771	789	18	807	5449	6609	12058	4660	6591	11251	63275	21904	85179			
	Travelling Architect's Dte (Contd)																		
166 Madras	Matron's Quarters Lying-in-Hospital	5117	–	5117	–	–	–	–	75	75	–	75	75	571	205	776			
167 80	Quarters for the Head nurse &c Lying-in-Hospital	* –	–	–	–	–	–	–	–	–	–	–	–	* –	–	–	–	–	* Particulars of capital cost not known
168 80	Resident Apothecary's Quarters at Ophthalmic Hospital (Eye Infirmary)	11000	–	11000	–	–	–	–	–	–	–	–	–	1320	440	1760	–	–	Extract from a statement of Rs. 11000 sanctioned by the Secretary of State received with Government of India letter No. 201 B of 13 June 1891 – (G.G. No. 1764 W of 30 June 1891)
169 80	Main building at the Observatory occupied by the Government Astronomer	22241	–	22241	–	–	–	–	483	483	–	483	483	2655	890	3545			
170 80	Quarters for Sub Inspector, B Division Police Station, Moore's Street	‡ –	–	–	–	–	–	–	96	96	–	96	96	‡ –	–	–			Government of India letter No. 188 B of 7 May 1892 (G.G. No. 1486 W of 13 May 1892)
171 80	Quarters for Sub Inspector, D Division Police Station Peter's Road	‡ –	–	–	–	–	–	–	–	–	–	–	–	‡ –	–	–	–	–	‡ Particulars of capital cost not known
	Carried over	582902	6227	589129	789	18	807	5449	7263	12712	4660	7245	11905	67821	23439	91260			

400—1-12-80.

63

Capital and Revenue Account of Government Buildings let or

[P. W. D. Form No. M 133 A.—Inner Sheet.]

available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class IV (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward	582902	6227	589129	789	18	807	5449	7263	12712	4660	7245	11905	67821	23439	91260			
	Consulting Architect to Govt. (Contd.)																		
172 Madras	Quarters for two European attendants Lunatic Asylum	†	—	—	—	—	—	—	—	—	—	—	—	*	—	—	—	—	Particulars of capital cost &c not known. Extract from a statement approved by the Secretary of State received with Govt. of India letter No 201 B of 15th June 1891. (G.O. No 764 W of 30th June 1891) and Govt. of India letter No 748 of 11th March 1893 (G.O. No 824 W of 27th March 1893)
173 Do	College of Engineering Lower Story, East Circle rooms	10621	—	10621	—	—	—	—	—	—	—	11	11	1275	425	1700			Occupied free of rent by Military Students who are soldiers (G.O. No 857 W. dated 5th February 1892 and para 7 of the orders on last year's report on Capital and Revenue account of Buildings No 2857 W dated 14th October 1892)
174 Do	Quarters for the married military students of the College of Engineering (Blocks Nos 4, 5 and 6)	9621	441	10062	—	—	—	428	215	643	428	215	643	2386	231 294	1549			
175 Do	Apothecary's Quarters Leper Hospital	—	—	—	—	—	—	—	22	22	—	22	22	—	—	—			Extract from a statement approved by the Secretary of State received with Government of India letter No 201 B of 15th June 1891. (G.O. No 764 W of 30th June 1891) Newly built and completed in 1892-93. Particulars of capital cost &c not known as the outlay on the work is not separately recorded in the accounts.
	Total of Class IV	603144	6668	609812	789	18	807	5877	7511	13388	5088	7482	12570	70257	24258	94509			

400—1-12-88

65.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

66 31

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class V Buildings which are allotted rent free or at reduced rents under F.W.D. Code volume I Chapter XI-28 (2)																		
172	Godavari Easterns																		
176	Dummagudiem Writer's house No I	277	–	277	40	18	58	–	52	52	40	34	6	33	11	44	1½	12-0	Rs 18† Normal rent is Rs 2¼. 1½ Rs is 5 per cent of the salary of the occupant. G.O. No 1712 W, dated 8 June 1892
173	Coimbatore																		
177	Cotacamund Cooly lines on Stone House Hill	5318	"	5318	"	"	"	"	"	"	"	"	"	126 765	213	852			Occupied free of rent. G.O. No 1668 W of 25 June 1892
178	Coonoor Cooly lines Lamp park	500	"	500	"	"	"	"	"	"	"	"	"	72	20	80			
179	Cotacamund One-third portion of Dresser's Quarters attached to Civil Dispensary	1944	–	1944	–	–	–	–	40	40	–	40	40	234	78	312			Occupied rent free by a Compounder. G.O. No 2013 W of 14 July 1892
175	West Coast																		
180	Manantoddy European Head Constable's bungalow	2005	778	2783	31	16	47	47	–	47	16	16	"	48 288	96	336	1¾	12	Rs 79† Revised normal rent is Rs 16 The rates charged are 5 per cent of the salary of the occupants. G.O. No 2209 W of 14 August 1891
181	Vayitri Do	2466	–	2466	98	36	134	59	63	122	39	27	12	48 319	99	370	3	12	Rs 16† Revised normal rent is Rs 18
	Carried over	12510	778	13288	169	70	239	106	155	261	63	85	22	1477	517	1994			

400—1-12-93

† See last page

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class V (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	12510	778	13288	169	70	239	106	155	261	63	85	22	1477	517	1994			
	West Coast (Continued)																		
182	Cochin Police Hospital	5000	"	5000	34	42	76	83	29	112	49	13	36	720	200	800	2	12	Normal rent is Rs 29. Rent charged at 2 Rs vide G.O. No 3173 W of 5th August 1892. The figure in column 7 includes arrears of last year.
183	Vayittri Sub Magistrates Quarters	5168	"	5168	358	119	477	90	"	90	268	119	387	723 741	206	824	10	11-27	Normal rent is Rs 34. Rent charged at 10 Rs. vide G.O. No 353 W of 8th February 1887. ? 2734 W
184	Tripunora Bhinglipat Govt Quarters adjoining the school room, old barrack	961	"	961	105	39	144	"	"	"	105	39	144	165	40	160	3	12-0	Normal rent is Rs 6. Rent charged at 3 Rs vide G.O. No 1537 W of 9th June 1893.
185	Madras Consulting Architect's Quarters for the Port Head Signaller	38922	"	38922	"	"	"	"	"	"	"	"	"	4668	1556	6224			Occupied free of rent. P. W. D. Code Chapter XI para 32 V and G.O. No 33 W, dated 10th January 1893. This building was shown in last year's account to have been in the occupation of Deputy Conservator of Port also (vide item 186) but it has since been ascertained that the entry was incorrect
186	Do Quarters for the Conservancy Sergeant & Lascar's Park	1727	"	1727	"	"	"	175	"	175	175	"	175	207	69	276			Occupied free of rent. Code Chapter XI para 32 V and G.O. No 3203 W, of 19th November 1892.
187	Do Assistant Matron's Quarters Leprosy-in-Hospital	4205	"	4205	"	"	"	"	568	568	"	568	568	423	168	591			Occupied free of rent. Code Chapter XI para 32 V and para 8 of G.O. No 2857 W of 14th October 1892 on last year's Capital and Revenue Account
	Carried over	68493	778	69271	666	270	936	454	752	1206	212	482	270	8113	2756	10869			

† See last page

69

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

70 33

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class V (Continued)																		
	Brought forward	68493	778	69271	666	270	936	454	752	1206	212	482	270	8113	2756	10869			
	Consulting Architect Division (Continued)																		
188	Madras Quarters for 1st class Hospital Assistant Penitentiary	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"			Occupied free of rent - Code Chapter XI para 32 V
189	50 Quarters for 2nd class Hospital Assistant Penitentiary	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"			Particulars of Capital cost are not known.
	Total of Class V	68493	778	69271	666	270	936	454	752	1206	212	482	270	8113	2756	10869			

† Represents actual average cost of repairs included in the data for normal rent instead of 3 per cent on Capital cost (see note 6 on form 99A)

400—1-12-89.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
										Summary									
	Total of Class I	456911	5977	462890	70438	27073	97511	25819	11818	37637	44619	15255	59874	48858	18410	67269			
	" II	178771	960	179731	17242	4480	21722	6480	1990	8470	6262	2490	8752	21253	7167	28422			Rent of buildings realized as per Capital and Revenue Account — 40605
	" III	259195	10061	269256	23314	8664	31978	3390	2403	5793	19924	6261	26185	25409	10061	35470			Rent realized from buildings for which Capital and Revenue Accounts are not maintained — 1145
	" IV	603144	6668	609812	789	18	807	6877	7511	13388	5088	7493	12581	70251	24258	94509			
	" V	68493	778	69271	666	270	936	454	752	1206	212	482	270	8113	2756	10869			Total rent as per Finance accounts — 41650
	Grand Total	1566514	24446	1590960	107949	40585	148454	42020	24474	66494	65929	16031	81960	173886	62152	236539			

J. S. Watford — Attached
Examiner of P. W. Accounts, Madras
25/4

600—1-12-93

72

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 189 -9 .

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

400—1-12-50

Buildings and Roads Branch

Provincial Civil Works

Madras Presidency

List of buildings shown in the Capital and Revenue account of buildings for the year 1891-92 but omitted from the account for 1892-93.

Sl. No.	Item No. of the detailed estimate	Division	Locality	Name of building	Capital Cost	Reason for omission and authority (if any)
				Class I		
1	13	Godavari System	Ellore	Staff service quarters for two occupied by Local Fund assistant Engineers office	3257	This building was transferred to Local Fund Board, Secy. G.O. No 2660 W dated 23rd November 1892 and the list approved of in Government of India Letter No 250 B dated 9th August 1893 (G.O. No 2157 W of 22nd August 1893) Rent commensurate with reasonable will be represented.
2	14	Krishna System	Bezwada	Bungalow on Orr's Hill	3435	Transferred to Sales Department vide G.O. No 1316 W of 18th May 1893
3	15		Do	Stables attached to the bungalow on Orr's Hill	621	Do
4	17		Vizagapatam	Civil Station Jail in the Compound of Sub Jail		Ordered to be omitted from the Capital and Revenue account of buildings vide G.O. No 1316 W of 18th May 1893
5	30	Kurnool	Kurnool	District Engineer's office	13789	Ordered to be omitted from the Capital and Revenue account of buildings See para 6 of G.O. No 3063 dated 28th November 1892
6	32		Cumbum	Sub Divisional office Bungalow	5611	
7	36	Coimbatore	Erode	Sub Divisional office	-	Used as a P.W.D rest house (Note 2 on Government of India form No 99 A)
8	40		Udamalpett	Sub Divisional office	1092	Do
9	50	West Coast	Calicut	Barristers Chambers and attached property rooms	8002	Not available for rent, being in the occupation of the Judicial Department (Executive Engineers return for August 1892)
				Total Carried over	35717	

25

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Sl. No.	Page No. in the Capital List and corresponding for 1894-95	Division	Locality	Name of building	Capital Cost	Reason for omission and authority (if any)
				Total Brought forward	35907	
10	51	West Coast	Calicut	Bungalow at site of the new Collector's office	"	Dismantled
11	52		Palghat	Vakeels' Chambers	"	Attached to the old District Munsiff's Court at Palghat transferred to the Forest Department vide G.O. No 3210 dated 13th December 1890.
12	59	Chingleput	Chingleput	Late Veteran Lascars Room - No 3	760	Used as a Sub Divisional office.
13	63	Consulting Architect Division	Madras	Portion of the old High Court buildings occupied by Government Solicitor	7413	Relinquished by the Judicial Department, the Courts having been removed to the New High Court buildings. The old buildings are being altered for the accommodation of certain Government offices
14	74	Tinnevelly	Tuticorin	1st upper story of the Post office	2500	The entire building is now being used as an office. G.O. No 236 dated 7th February 1893
15	75	Godavari Eastern	Cocanada	Class III Karma Villa	18050	Transferred to Capital and Revenue account of Consolidated Local Fund buildings
				Total carried over	64930	

Sl. No.	Page No. in the Capital List and corresponding for 1894-95	Division	Locality	Name of building	Capital Cost	Reason for omission and authority (if any)
				Total brought forward	64930	
16	101	Vizagapatam	Salur	Sub Divisional Officer's bungalow	2333	Transferred to the Agent to the Governor in Vizagapatam. G.O. No 2915 dated 30th October 1872
17	106	Kistna Eastern	Masulipatam	Detached building in the Sub Jail	"	Handed over to the Local Volunteer Company as a reading room (G.O. No 1123 dated 23rd April 1891)
18	115	Coimbatore	Gudalore	Sub Registrar's Quarters	2580	The appointment of Sub Registrar at that station has been abolished and the building is being reconstructed for use as a Munsiff's Court
19	117	Salem	Hosur	Executive Engineer's bungalow with out houses	7200	Used as a P.W.D. rest house (vide Note 3 on Government of India's form No 99-A)
20	121	West Coast	Cuddy	Sub Overseer's quarters Virajpet	2340	Do
21	159	Consulting architect Division	Madras	Class II Apothecary's quarters Native Infantry lines	2640	Transferred to the Marine Department
1	22	192	Godavari Eastern	Class I Quarters for Hospital assistant	798	Transferred to the Taluq Board Rajahmundry. G.O. No 2576 dated 24th September 1892
				Total	82811	

L. S. Shelbert Hubbard

Examiner of P.W. accounts Madras

Appendix B

Buildings and Roads Branch
Provincial Civil Works
List of buildings shown in the Capital and Revenue Account for 1892-93 but not included in the accounts for 1891-92

Madras Presidency

Item No.	Division	Locality	Name of building	Capital Cost	Item No. in capital and Revenue account	Remarks
			Class I			
1	Coimbatore	Bentinpe	Half of Overseer's Hut	400	35	
2	Consulting Architect Division	Madras	Portion of New Law Court Building occupied by Government Solicitor	"	52	
3		Do	Block of buildings for Vakils and Barristers in the New Law Courts	"	53	
4		Do	Grass mat bungalow	7000	58	
			Class III			
5	Coimbatore	Dindigul	Quarry office	1067	87	
6	Coimbatore	Coimbatore	Main building European Jail	38030	98	
			Class IV			
7	Coimbatore	Coimbatore	European Warders Cottage No III	4140	117	
8		Naduvatam	Inspection bungalow Cinchona Department	8000	126	
9	Consulting Architect Division	Madras	Assistant Surgeons quarters Lunatic Asylum	"	153	
10		Do	Apothecary's Quarters Leper Hospital	"	175	
			Total Carried over	58637		

Item No	Division	Locality	Name of building	Capital Cost	Item No in Capital and Revenue account
			Total Brought forward	58637	
			Class V		
11	Consulting Architect Division	Madras	2 quarters for 1st class Hospital assistant Penitentiary		188
12		Do	2 quarters for 2nd class Hospital Assistant Penitentiary		189
			Total	58637	

J. S. Hubbard

Examiner of P.W. accounts, Madras

H/31/10

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Appendix C

Madras Presidency

Buildings and Roads Branch

Provincial Civil Works

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

Item No in the Capital and Revenue account 1891-92	Division	Locality	Name of building	From Class	To Class	Item No in Capital and Revenue account of 1892-93
	10	10		3	3	5
107	Nellore	Angole	Sub Collector's bungalow	III	I	21
76	Bellary	Anantapur	Apothecary's quarters	II	I	24
35	Coimbatore	Coimcamund	Sappers Hospital stone House Hill	I	IV	115
79	Do	Erode	Sub Collector's quarters	II	I	32
60	Chingleput	Tripasore	Government quarters adjoining the School room, old barracks	I	V	184
95	Consulting Architect Division	Madras	School of arts bungalow	II	I	57
125	Negapatam	Kadambadi (Negapatam)	Executive Engineers bungalow	III	I	60
100	Madura	Dindigal	Sub Collectors bungalow with out houses	II	I	63
87	Consulting Architect Division	Coimcamund	European Warder's Cottage No V	II	IV	116
116	Coimbatore	Gudalore	Inspectors quarters	III	IV	77
93	West Coast	Vayitri	European Head Constables bungalow	II	V	181
95	Do	Cochin	Police Hospital	II	V	182
102	Godavari Eastern	Dowlaishweram	Deputy Superintendents quarters at workshop	III	IV	108
118	West Coast	Vayitri	Sub magistrates quarters	III	V	183
199	Chingleput	Carangoly	No V. D Bungalow	V	III	105
194	Coimbatore	Coimcamund	Sappers lines old Coty and new Blockhouse Stone House Hill	V	IV	118
186	Consulting Architect Division	Madras	Quarters for the Port Hand signallers	IV	V	185
189	Do	Do	Quarters for the Conservancy Sergeant Chepauk Park	IV	V	186
191	Do	Do	Assistant Matrons quarters Lying in Hospital	IV	V	187

J. S. Hubbard

Examiner of P.W. accounts, Madras

H/31/10

Irrigation Branch.

Report to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1892-93.

The capital cost of buildings for which Capital and Revenue accounts are kept and the financial results for the year 1892-93 are compared below with those of the previous year:-

Year of Capital and Revenue Accounts.	Capital cost of buildings			Rent 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	Percentage of cost of repairs on Capital Cost excluding rent free buildings.
	Rent free buildings	Other buildings	Total		Rent free buildings	Other buildings				
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.	11. Rs.
1891-92	9,955	144,650	154,605	5898		1646	4,252	2·94	4·08	1·14
1892-93	4,458	139,357	143,815	6,615*	2550	5818	797	·57	4·75	4·18

*Excluding refund of Rs.197 against rent free buildings.

The favourable results of 1891-92 were due to the revenue charges in No.I Periyar Division to the extent of Rs.3,734 having been shown in that year's Capital and Revenue Account as additional capital cost.

The very poor results in 1892-93 are chiefly due to the undermentioned causes:-

i. Heavy cost of repairs in the Rushikulya, Nellore and No.I Periyar Divisions.

ii. Non recovery of rents in No.I Periyar Division during the recess (6 months), while the monthly rent is calculated on the supposition that rent would be recovered all the year round.

iii. Non occupation of 10 buildings (items 12, 19, 20, 26, 27, 32 to 35, 53 of Capital and Revenue Account) for the full year.

2. The net return from all buildings excluding those allotted rent free (class IV) was Rs.797 and the interest on capital cost Rs. 5,408, thus the net loss was Rs.4,611. Including rent free buildings it was Rs.7,479.

3. The normal rents of buildings in the Rushikulya and Kurnool Divisions(referred to in para 3 of the last year's report)have been revised.

4. The provision made for repairs in the data for calculation of normal rents,is,in the undermentioned cases,insufficient,the actual average for the last four years being far in excess of it

Item No. in the Capital and Revenue Account	Name of building	Capital cost	Actual average cost for four years	Provision made in the data	Percent of actual average cost
1	2	3 Rs.	4 Rs.	5 Rs.	6
2 to II 50 & 5I	Quarters for office Establishment etc.	3,670	314	182	8.5
I4	Executive Engineers residence Bezwada	14,279	396	143	2.7
28	Supt. of Works Quarters Periyar	6,588	832	299	12.6
3I	Asst.Engineers Quarters Thekady.	2,098	214	214	10.21
37	Executive Engineer's Quarters at Periyar	6,945	567	330	8..
39	Supervisor's Quarters Periyar	1,706	188	93	11.0
40	Apothecary's Quarters Periyar	1,792	135	86	7.53

With the exception of the Executive Engineer's residence at Bezwada the percentage of repairs on the capital cost is excessive.The assessment on the first four of the above mentioned buildings which fall under class I is therefore inadequate and requires revision, and it seems desirable that the attention of the Superintendent of Works should be drawn to the high cost of repairs on the remaining buildings falling under class III.

5. Sanction of Local Government appears necessary to the grant of free quarters to the Asst.Apothecary at Periyar (see item 40 of the Capital and Revenue account) and to the provision of free quarters for the undermentioned employes.

Item No.in
C & R account.

56 Timekeeper at Thekady.

57 Hospital Assistant Thekady.

58 Compounder at Periyar.

59 Hospital midwife Periyar

6. With reference to para 8 of last year's report,the cost of repairs shown in lump against the buildings occupied by office estsb - lishment etc. in the Rushikulya Division,has now been distributed in proportion to the capital cost,as some of the buildings have had to be omitted and some transferred from one class to another. The Executive Engineer will be asked to furnish in future the information separately for each building.

7. Lists of buildings newly added to and omitted from the Capital and Revenue account,and those transferred from one class to another are attached hereto as Appendices A to C for convenience of reference

J. S. Shelbot-Hubbard

Examiner,P.W.Accounts,Madras.

NOTES.

ERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARA. 2061A.

P. W. D. Form,
No. M 133 A.

Print
Book

3033/89

PUBLIC WORKS DEPARTMENT, MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

BRANCH Irrigation

FUND AND MAJOR HEAD (All funds)

YEAR 1892-93

Capital and Revenue Account of Government Buildings let or available for rent as private residences.

Index

	Page
Class I buildings	1-5
" II "	6
" III "	7-9
" IV "	10
" V "	11-12
Summary by classes of buildings	13
~~Summary by Districts Major heads and projects~~	~~14~~

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
84	Class I B #	Rs. 5	Rs. 4	Rs. 5	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Buildings, the rents of which are fixed in accordance with P. W. D. Code volume I chapter XI para 281 (b) (i)																6	4	
	Rushikulya Project																		
	Rushikulya Division																		
1	Gopagam Executive Engineer's bungalow	2885	"	2885	699	210	909	357	210	567	342	"	342	-30 375	115	460	19 16	5-0 7-0	Rs 16 is the revised normal rent.
2	do Accountant's Quarters T	363	"	363	74	30	104	123	45	168	49	15	64	-3 48	15	60	2 3	5-0 7-0	Rs 3 do do do
3	do Head Clerk's Quarters T	347	"	347	69	30	99	117	42	159	48	12	60	-3 45	14	56	2 3	5-0 7-0	Rs 3 do do do
4	do Head draftsman's Quarters T	347	"	347	74	30	104	117	42	159	43	12	55	-3 45	14	56	2 3	5-0 7-0	Rs 3 do do do
5	do Cashier or 2nd Clerk's Quarters T	242	"	242	55	21	76	82	30	112	27	9	36	30	10	40	1½ 2	5-0 7-0	Rs 2 do do do
6	do 2nd Draftsman's Quarters T	242	"	242	45	19	64	82	30	112	37	11	48	30	10	40	1½ 2	5-0 4-27	Rs 2 do do do The post of the 2nd draftsman is vacant since 28 January 1893
7	do 3rd Clerk's Quarters T	187	"	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	4-22 7-0	Rs 1½ is the revised normal rent.
8	do 4th Clerk's Quarters T	187	"	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	5-0 6-23	Rs 1½ do do do do
9	do 5th Clerk's Quarters T	187	"	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	5-0 7-0	Rs 1½ do do do do
10	do No 1 Lascar's shed T	37	"	37	5	2	7	13	5	18	8	3	11	-1½ 6	1½	6	0-4-0 0-4-8	5-0 2-23	Occupied by a Hospital assistant - Rs 0-4-8 is the revised normal rent. Vacant from 15 March to 1893 being in a repairable state
11	do Machinery Supervisor's quarters T	1327	"	1327	93	108	201	"	"	164	93	56	37	53	53	106	10 8	5-0 7-0	Rs 8 is the normal rent - The occupant is not a graded Supervisor of the department but holds the appointment of "Supervisor of the Machinery".
	Total Rushikulya Project	6351	"	6351	1225	495	1720	1080	637	1717	145	142	3	654½	253½	908			

T = Temporary Buildings

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A.-D.	
	Brought forward	6351	-	6351	1225	495	1720	1080	637	717	145	142	3	654½	253½	908			
	Godavari Delta Systems																		
	Godavari Canals																		
12	Bowlaiswaram Overseer's Quarters Govt. Workshops	2308	"	2308	143	"	143	73	"	73	70	-	70	286	92	368	6	0-11	Normal rent is Rs 13. Occupied by an overseer only from 21st March 1893 - See Report para 1
	Godavari Anicut																		
13	Razole Overseer's Quarters	601	-	601	160	67	227	"	134	134	160	67	93	72	24	96	6 5½	1-5 10-24	Rs 41† ; Rs 5½ is the normal rent. The overseer is compelled to occupy the quarters and therefore pays normal rent (Code XI-31 and G.O. No 73 W of 16 January 1893)
	Total Godavari Delta Systems	2909	-	2909	303	67	370	73	134	207	230	67	163	348	116	464			
	Krishna Delta Systems																		
	Krishna Canals																		
14	Bezwada Executive Engineer's residence	14279	-	14279	1425	660	2085	1457	126	1583	834	534	500	1503	571	2074	55	12-0	462† - Normal rent is Rs 59 — See Report para 4 — Normal rents will be charged from 19th August 1892 date of payment for site. (G.O. No 139 W. of 15 January 1927 & G.O. No 2505 W. of 29th September 1893)
15	Do Assistant Engineer's residence	8857	-	8857	526	395	921	107	84	191	418	312	730	500	354	854	33	12-0	277† - Normal rent is Rs 36
	Krishna Western																		
16	Duggirala Executive Engineer's Quarters	11242	-	11242	1119	600	1719	118	136	254	1001	464	1465	861	450	1311	50	12-0	Rs 150†
17	Do Assistant Engineers Quarters	8596	-	8596	583	336	919	"	54	54	583	282	866	511	264	775	28	12-0	Rs 75†
	Gudivada																		
18	Gudivada Executive Engineer's bungalow with out horses	2853	-	2853	1099	364	1463	-	257	257	1099	113	1212	342	114	456	32 30	1-0 11-0	Rs 224† Rs 20 is the revised normal rent.
	Total Krishna Delta Systems	43827	-	43827	4751	2356	7107	1684	651	2335	3067	1705	4772	3717	1753	5470			
	Carried over	53087	-	53087	6279	2918	9197	2837	1422	4259	3442	1496	4938	4719½	2232½	6842			

† See last page

Capital and Revenue Account of Government Buildings let or

available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	53087	-	53087	6279	2918	9197	2837	1422	4259	3442	1496	4938	4719½	2122½	6842			
	Sangam Anicut System																		
	Nellore																		
19	Buchireddipalliem Sub-Divisional Officer's Quarters T	1360	-	1360	-	40	40	-	213	213	-	173	173	-	54	54	11	4-20	These buildings were occupied for a short period rent free pending sanction of Government of India; but in G.O. No. 2954 W of 25th October 1892 Local Government saw no reason for an application to the Govt. of India for the grant of free quarters and ordered that normal rents should be recovered (XI-31). See Report para 1.
20	Supervisor's Quarters T	963	-	963	-	28	28	-	207	207	-	179	179	-	38	38	7	5-0	
	Total Sangam Anicut System	2323	-	2323	-	68	68	-	420	420	-	352	352	-	92	92	-	-	
	Sriperumtum Anicut System																		
	Tinnevelly																		
21	Pattikudi Inspection bungalow	4500	-	4500	383	287	670	-	-	-	383	287	670	540	180	720	25	12-0	Rent for February 1892 was recovered at Rs 38 per mensem and the excess Rs 13 refunded in 1892-93
	Total Sriperumtum Anicut System	4500	-	4500	383	287	670	-	-	-	383	287	670	540	180	720			
	Kurnool Canal																		
	Kurnool																		
22	Kurnool Executive Engineer's Quarters (Portion occupied as residence)	8256	352	8608	1898	600	2298	-	456	456	1698	144	1842	1155	337	1492	50	12-0	† See Next Page
	Total Kurnool Canal	8256	352	8608	1898	600	2298	-	456	456	1698	144	1842	1155	337	1492			
	Carried over	68166	252	68518	8360	3873	12233	2837	2298	5135	5523	1576	7098	6414½	2731½	9146			

T = Temporary Buildings

100—1.12.93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class I (contd)																		
	Brought forward	68166	352	68518	8360	3873	12233	2837	2298	5135	5523	1575	7098	6414½	27½	9146			
	23 Works for which Capital and Revenue Account are kept																		
	Buckingham Canal																		
	Buckingham Canal																		
23 Ladayankuppam lock	Temporary shed for the Municipal office	66	..	66	71	24	95	..			71	24	95	9	3	12	2	12-0	
24 Adayar	Lascars shed at South Bank (Portion occupied by the Municipal Lascars)	128	..	128	12	12	24	..			12	12	24	5	5	10	1	12-0	Let by Will't Sport
25 Madras Basin	Wharf Superintendent's Quarters (hitherto entered as shed for the Storekeeper) †	458	..	458	..	24	24	..			..	24	24	18	18	36	free 3	12-0 9-0	Let by Govt. to Mr. Wilson. In G. O. No. 3445 W, dated 15th December 1892 rent was ordered to be recovered from 1st July 1892.
Total	Buckingham Canal	652	..	652	83	60	143	..			83	60	143	32	26	58			
	Carried over	68818	352	69170	8443	3933	12376	2837	2298	5135	~~5605~~	1635	7241	6446½	27½	9204			

T = Temporary Building

† See East page

100—1-12-89.

[P. W. D. Form No. M-133 A.—Inner Sheet.]

89

Capital and Revenue Account of Government Buildings let o

[P. W. D. Form No. M-133 A.—Inner Sheet.]

ailable for rent as residences during the year 1892-93. 90

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half of the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	68818	352	69170	8443	3933	12376	2837	2298	5135	5606	1635	7241	6446½	2757½	9204			
	Periyar Project																		
26	Periyar Supdt's Works Quarters T	6705 −1223	1103	6585	1036	332	1368	839 1223	1266	332	197 223	934	1960	683 −23	241	899	45 43	0-10 6-10	Rs 43 is the normal rent. The building has been vacant from 11th April 1892 to 9th July 1892 and since 20th January 1893. The Superintendant of works and another Executive Engineer occupy Executive Engineer's quarters (item No 37). See Report paras 1 and 4.
27	30 Assistant Engineer's Quarters T	2816 −57	117	2876	356	102	458	217	122	339	139 57	19	63	332 −1	113	444	11 22	3-26 3-3	½ occupied as an office for the period. See Report para 1.
28	30 Workshop (Superintendent's Foreman's Quarters T	2068 −107	810	2771	198	139	337	107		556	198 127	83	174	236 −2	95	329	12½ 10 15	0-13 0-25 8-16	Rs 15 is the normal rent. The building was occupied by Head Clerk who paid at 10 per cent of salary for 13 days by a Supervisor 2nd grade (Code XI-31) and for 25 days by a Supervisor 2nd grade (Code XI-31)
29	30 Accountant's Quarters T	1907 −246		1661	191	127	318	87 246		66	154 −246	61	−31	204	46	265	15 12	0-13 9-13	Rs 13 is the revised normal rent.
30	30 Dist. Magistrate's Quarters T	−	493	493	−	−	−	−	−	−	−	−	−	30	30	30	12	2-0	Nothing recovered during 1892-93
31	Bekady Assistant Engineer's Quarters T	2102 −4	−	2098	568	145	713	307 4		543	261 −4	−298	−141	252	84	336	20 17	0-8 8-2	Rs 17 is the revised normal rent. See Report para 4.
	Total Periyar Project	15798 −1837	3523	17484	2349	845	3194	1400 1637		2037	949 −1637	1207	1395	1707 −33	629	2363			
	Total Class I	84416 −1637 82779	3875	86654	10792	4778	15570	4237 +1637 5874		4338	6565 −1637 4928	428	1346	8153½ −33 8120½	2311½	11507			

T = Temporary Building

Capital and Revenue Account of Government Buildings let or

[P. W. D. Form No. M 133 A.—Inner Sheet.]

92

available for rent as residences during the year 1892-93.

6

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class II Buildings the rents of which are fixed in accordance with P.W.D. Code Volume I Chapter XI para 28 II at 10 per cent on the salary and local allowances of the tenant.																		
	Kistna Delta System																		
	Kistna Eastern																		
32	Bezwada District Engineer's Office	5401	-	5401	507	106	612	-	87	87	507	18	525	648	216	864	13 7	7-2 2-29	Rs 222† Normal rent is Rs 36. Occupied by an Overseer 1st grade from 8th January 1893. Will be transferred to Class III next year. See Report para 1.
33	30 Lock bungalow	6839	-	6839	507	256	763	-	43	43	507	213	720	822	274	1096	13 12½ 3½	0-23 3-12 6-12	Rs 136† Rs 34 is the normal rent. Occupied by an Assistant Engineer from 13th September 1892 who pays the normal rent. Will be transferred to Class I next year. See Report para 1.
	Total Kistna Delta System	12240	-	12240	1014	361	1375	-	130	130	1014	231	1245	1470	490	1960			
	Total Class II	12240	-	12240	1014	361	1375	-	130	130	1014	231	1245	1470	490	1960			

400—1-12-1

92

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93. 94

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class III. Buildings the rents of which are paid into special heads under the execution of some general arrangement or particular order of the Government of India. Marvel Canal Marvel																		
34	Krishnapuram Canal Sub-divisional office	13024	-	13024	264	-	264	-	-	-	264	-	264	1560	521	2084			Vacant throughout the year. Not occupied owing to unhealthiness of the locality. Government have however since ordered in G.O. No 1568 W of 13 June 1893 that the building should be occupied. See Report para 1
2 Do																			Capital cost for the whole building. A statement giving capital cost of the residential portion is now before Government.
	Total Marvel Canal	13024	-	13024	264	-	264				264	-	264	1560	521	2084			
	Works for which neither Capital nor Revenue Account are kept. Nellore																		
35	Atmakur Rest House	719	-	719	-	58	58	-	-	-	-	58	58	-	29	29	7	9-10	Regt. Normal rent is Rs 10. Occupied by Overseers 2nd and
												6	8-6						2nd Grade (Code XI-31). See Report para 1.
36	Lavali; Rest House	480	209	689	-	130	130	-	-	-	-	130	130	-	23	23	10	9-17	Regt. Normal rent is Rs 8. Occupied by Supervisor
	Total works for which neither Capital nor Revenue Account are kept	1199	209	1408	-	188	188	-	-	-	-	188	188	-	52	52	15	2-14	1st and 2nd Grade. (Code XI-31)
	Carried over	14223	209	14432	264	188	452				264	66	330	1563	573	2136			

See last page

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. D.	
	Brought forward	14223	209	14432	264	188	452	–	122	122	264	66	330	1563	573	2136			
	Periyar Project																		
	No 1 Periyar																		
37 Periyar	Executive Engineer's Quarters T	6518 -425	852	6945	971	437	1408	1417 425	427	2269	– 446 – 425	10	– 861	737	261	989	46 23	9-15 0-2	Normal rent viz Rs 43 per mensem being less than the special rate the building will be transferred to Class I next year. The Superintendent of Works and two other officers occupied the building and paid in all at 2/6 Rs per mensem the rate sanctioned in Govt of India letter No 244 B dated 10 Sept 91 (G. O. No 2572 W of 24 September 1891) See Report para 4
38 Do	Rest House T	1576 -32	–	1544	170	99	269	47 32	94	173	123 -32	5	96	188	62	248	10	9-26	Normal rent is Rs 12 per mensem – Govt of India letter No 82 B dated 5 March 1891 – G. O. No 746 W of 14 March 1891.
39 Do	Supervisor's Quarters T	1867 -161	–	1706	328	141	469	529 161	63	753	– 301 – 161	78	– 284	207 – 3	68	272	15 13	7-16 2-0	Code XI-31. The occupant was promoted to Sub Engineer grade & therefore paid normal rent viz: Rs 13 per mensem for two months – See Report para 4.
40 Do	Apothecary's Quarters T	1706 -123	209	1792	170	56	226	280 123	135	538	– 140 – 123	79	– 219	193	68	258	6 mo.	8-0 4-0	Normal rent is Rs 12 – Govt of India letter No 82 B of 5 March 1891 – (G. O. No 746 W of 14 March 1891) Since 1st December 1892, the building was occupied by an Assistant Apothecary – See Report paras 4 and 5.
41 Do	Supervisor's Quarters (small) T	1994	–	1994	151	94	245	35 147	106	288	116 – 147	27	– 43	240	80	320	15 10 7	0-13 2-5 1-2	Normal rent is Rs 18 – Code XI – 31
42 Do	Overseers Quarters (small) T	1562	–	1562	149	57	206	161	82	246	149 – 134	25	– 24	157	62	219	6	9-17	Normal rent is Rs 12 – Code XI – 31.
	Total Periyar Project (Carried over)	15223 -7241	1061	15543	1939	884	2823	2308 1052	907	4267	– 2697 – 2052	245	– 2942	1750 – 15	661	2336			
	Carried over	14223	209	14432	264	188	452	–	122	400 – 1-12-26 122	264	66	330	1563	573	2136			

[P. W. D. Form No. M 133 A.—Inner Sheet.]

95

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

8

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	14223	209	14432	264	188	452		122	122	264	66	330	1563	573	2136			
	Periyar Project																		
	No 1 Periyar																		
37	Periyar — Executive Engineer's Quarters T	6518 -432	852	6945	971	437	1408	1417 -425	427	2269	-446 -432	10	-436	737	261	989	46 23	9-10 0-2	Normal rent viz Rs 43 per mensem being less than the special rate the building will be transferred to Class I next year. The Superintendent of Works and two other officers occupied the building and paid in all at 46 Rs per mensem the rate sanctioned in Govt of India letter No 344 B of 10 Sept 91 (G.O. No 2072 W of 24 September 91) See Report para 4.
38	Do — Rest House T	1576 -32	—	1544	170	99	269	47	94	173	123 -32	5	96	188	62	248	10	9-26	Normal rent is Rs 12 per mensem - Govt of India letter No 82 B of 5 March 1891 - G.O. No 746 W of 14 March 1891.
39	Do — Superior's quarters T	1867 -136	—	1706	328	141	469	529 161	13	953	304 -164	78	382	207 -3	68	272	15 13	7-16 2-0	Code XI-31. The occupant was promoted to Sub-Register grade & therefore paid normal rent viz: Rs 13 per mensem for two months - See Report para 4.
40	Do — Apothecary's quarters T	1706 -138	209	1792	170	56	226	280 123	135	538	-116 -128	-78	-194	193 -2	68	258	6 free	8-0 4-0	Normal rent is Rs 12 - Govt of India letter No 82 B of 5 March 1891 - (G.O. No 746 W of 14 March 1891) Since 1st December 1892, the building was occupied by an Assistant Apothecary - See Report paras 4 and 5.
41	Do — Supervisor's Quarters (small) T	1994	—	1994	151	94	245	35 147	106	288	116 -147	-78	-194	240	80	320	15 10 7	0-13 7-5 7-21	Normal rent is Rs 16 - Code XI - 31
42	Do — Overseer's quarters (small) T	1562	—	1562	149	57	206	164	82	246	149 -164	-38	-190	187 -2	62	249	6	7-17	Normal rent is Rs 12 - Code XI - 31.
	Total Periyar Project (Carried over)	15223 -741	1061	15543	1939	884	2823	2308 1052	907	4267	-2849 -1052	-242	-3091	4750 -3	601	2336			
	Carried over	14223	209	14432	264	188	452		122	122	264	66	330	1563	573	2136			

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	14223	209	14432	264	188	452	-	122	122	264	66	330	1563	573	2136			
	Periyar Project (contd)																		
	Brought forward	15223	1061	15543	1939	884	2823	2308	907	4267									
	No 1 Periyar (contd)							1052											
43	Malayappuram	Overseer's Quarters T	2434 -1162	212	1484	70	62	132	-	163	163	70	101	171	74	55	106	10 6 7	0-14 2-0 6-0	Normal rent is Rs 10. For one month the building was vacant on account of repairs; occupied by a Supervisor 3rd grade & Overseers 1st and 2nd grade. (Code XI-31)
44	Thekady	Overseer's Quarter No I T	1612 -198	4	1421	189	83	272	52 +54	52	158	137	31	114	173	57	230	10 4	6-2 4-0	Normal rent is Rs 9. Occupied by a Supervisor 2nd grade Code XI-31. For 4 months, the building was occupied by Mr Kellner, a cutting who paid rent at 5 per cent of salary - (G.O. No 1476 W, of 2nd February 1893) will be transferred to Class V next year.
45	Do	Overseer's Quarters No 2 T	1414 -17	311	1708	201	81	282	95 +17	5	117	106 -17	76	165	153	82	215	7 10	2-2 7-0	Normal rent is Rs 10. Code XI-31.
46	Tunnel Hill	Apothecary's Quarters	-	2154	2154	-	12	12	-	-	-	-	12	12	-	43	43	6	2-12 2-12	Occupied by an Apothecary. Govt of India Letter No 8213 of 5 March 1891 - (G.O. No 746 W of 14 March 1891).
	No 2 Periyar																			
47	Peravai	Lascar's shed T	1558	-	1558	25	83	108	-	-	-	25	83	108	62	62	124	7	12-0	Occupied by a first grade overseer (code XI-31)
	Total Periyar Project	22241 -3015	3742	23868	2424 -1219	1205	3629	2455 -1123	1127	4705	-31	78		2212	880	3054			
	Total Class III	36464 -3015 33449	3951	38300	2688	1393	4081	2455 +1123 3578	1249	4827	233 -123 -110	144		377 -30 5747	453	5[illegible]			

400—1-12-92

[P. W. D. Form No. M 133 A.—Inner Sheet.]

99

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

100 10

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class IV Buildings allotted rent free under the special authority of the Government of India. Periyar Project No. I Periyar																		
48	Tunnel Hill Mechanical Engineer's Quarters (Machine man & tunneller)	1617 ~12	-	1605	-	-	-	+12	-	12	-12	-	12	192	64	256	13	-	Government of India letter No. 408 B, of 3rd February 1890. (G.O. No. 484 W of 14th February 1891)
49	Periyar Thekady Sheds for Lower Subordinates, clerks, firemen and artificers	*	2853	2853	† 497	× 197	360			2550	2550			497	2747	2250	‡	57	57	3/4 per shed	
	Total Periyar Project	1617 ~12	2853	4458	497	197	300	~ +12		2550	2562			48~	2747	2262	192	121	313		
	Total Class IV	1617 ~12 1605	2853	4458	497	197	300	~ 12 12		2550	2562			48~	2747	2262	192	121	313		

400—1-12-89.

T Temporary building

Government of India letter No. 196 B of 13th May 1892 (G.O. No. 1546 W of 20th May 1892).

* The figure Rs 231 entered in the Capital & Revenue account of 1891-92 is the average cost of 1 shed. The amount spent on all sheds to end of 1891-92 will be ascertained and furnished in the next year's account.

† Amount actually recovered in 1891-92 but erroneously omitted in the Capital and Revenue account.

× Amount refunded on receipt of the order quoted above (G.O. No. 2581 W of 19th September 1892)

⊗ The cost of repairs incurred to end of 1891-92 will be ascertained and given in the next year's account.

‡ Interest will be calculated on the capital cost being known.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Block V Buildings which are allotted next year but not allowed rent under the G.O. of 1892 Ramakrishna Project Ramakrishna																		
50	Reagam	Storekeeper's quarters	187	–	187	37	12	49	63	23	86	26	11	37	24	7	28	1	12-0	Normal rent is Rs 1½. Reduced rate of R1 sanctioned in G.O. No 3109 W of 11th November 1892.
51	Do	No 2 Lascars' shed	37	–	37	9	2	11	13	5	18	4	3	7	2	½	2½	¼	7-4	Normal rent is Rs 2-4-8. The old rate of 4 annas a month ordered to be charged in G.O. No 3109 W of 11th November 1892 - Vacant from November 1893 being in a repairable state. See Report para 4.
		Total Ramakrishna Project	224	–	224	46	14	60	76	28	104	30	14	44	25½	8½	34			
		Kannanur Pulla Agraharam Cuddapah																		
52	Grand Amient	Plank shed	636	–	636	176	60	236	–	–	–	676	60	236	75	25	100	5	12-0	Normal rent is Rs 5-12-0. Rent recovered at 5 per cent of salary of occupant G.O. No 3430 W of 18th December 1891.
53	Do	Assistant Superintendent Quarters	230	–	230	23	9	32	120	–	120	77	9	86	27	9	36	1½	8-6	Rs — 50 — As 2 — See Report para 4
		Total Kannanur Pulla Agraharam	896	–	896	199	69	268	120	–	120	79	69	148	102	34	136			
		Carried over	1120	–	1120	245	83	328	196	28	224	109	83	192	127½	42½	170			† See last page

100—1-12-93

Item No	Division	Locality	Name of building	Capital Cost	Item No in capital and Revenue account
			Total Brought forward	58637	
			Class V		
11	Consulting Architect Division	Madras	Quarters for 1st class Hospital assistant Penitentiary		188
12		Do	Quarters for 2nd class Hospital Assistant Penitentiary		189
			Total	58637	

S. S. Shubbard

Examiner of P.W. accounts, Madras

10/31/10

Appendix C

Madras Presidency

Buildings and Roads Branch

Provincial Civil Works

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

Item No in the Capital and Revenue accounts 1891-92	Division	Locality	Name of building	From Class	To Class	Item No in Capital and Revenue account of 1892-93
107	Vellore	Arcole	Sub Collector's bungalow	III	I	21
76	Bellary	Chuntapur	Apothecary's quarters	II	I	24
35	Coimbatore	Coimbatore	Sappers Hospital stone Manor Hill	I	IV	115
79	Do	Erode	Sub Collector's quarters	II	I	32
60	Chingleput	Tripasore	Government quarters adjoining the School room, old barracks	I	V	184
95	Consulting Architect Division	Madras	School of arts bungalow	II	I	57
125	Negapatam	Kadambady (Negapatam)	Executive Engineers bungalow	III	I	60
100	Madura	Dindigal	Sub Collector's bungalow with out houses	II	I	63
87	Consulting Architect Division	Coimbatore	European warder's Cottage No V	II	IV	116
116	Coimbatore	Gudalore	Inspector's quarters	III	IV	77
93	West Coast	Vayitri	European Warder's bungalow	II	V	181
95	Do	Cochin	Police Hospital	II	V	182
102	Godavari Eastern	Dowlaishweram	Deputy Superintendents quarters at workshop	III	IV	108
118	West Coast	Vayitri	Sub Magistrates quarters	III	V	183
199	Chingleput	Carmungly	P.W.D. Bungalow	V	III	105
194	Coimbatore	Coimbatore	Sappers lines old Qty and new blocks on Stone House Hill	V	IV	118
186	Consulting architect Division	Madras	Quarters for the Port Hand Signallers	IV	V	185
189	Do	Do	Quarters for the Conservancy Sergeant Chepauk Park	IV	V	186
191	Do	Do	Assistant Matrons quarters Lying in Hospital	IV	V	187

S. S. Shubbard

Examiner of P.W. accounts, Madras

10/31/10

Irrigation Branch.

Report to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1892-93.

The capital cost of buildings for which Capital and Revenue accounts are kept and the financial results for the year 1892-93 are compared below with those of the previous year:-

Year of Capital and Revenue Accounts	Capital cost of buildings			Rent realized	Cost of repairs		Net return excluding repairs to rent free building	Percentage of net return on capital cost excluding rent free buildings	Percentage of gross return on capital cost excluding rent free buildings	Percentage of cost of repairs 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	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	9,955	144,650	154,605	5,598		1,646	4,252	2·34	4·08	1·14
1892-93	4,458	139,357	143,815	6,618*	2,550	5,815	797	·57	4·75	4·18

*Excluding refund of Rs.197 against rent free buildings.

The favourable results of 1891-92 were due to the revenue charges in No.I Periyar Division to the extent of Rs.3,784 having been shown in that year's Capital and Revenue Account as additional capital cost. The very poor results in 1892-93 are chiefly due to the undermentioned causes:-

i. Heavy cost of repairs in the Rushikulya, Nellore and No.I Periyar Divisions.

ii. Non recovery of rents in No.I Periyar Division during the recess months), while the monthly rent is calculated on the supposition that rent would be recovered all the year round.

iii. Non occupation of 10 buildings(items 12,19,20,23,27,32 to 35,53 of Capital and Revenue Account) for the full year.

2. The net return from all buildings excluding those allotted rent free(class IV) was Rs.797 and the interest on capital cost Rs. 5,408, thus the net loss was Rs.4,611. Including rent free buildings it was Rs.7,479.

3. The normal rents of buildings in the Rushikulya and Kurnool Divisions(referred to in para 3 of the last year's report)have been revised.

4. The provision made for repairs in the data for calculation of normal rents,is,in the undermentioned cases,insufficient,the actual average for the last four years being far in excess of it

Item No. in the Capital and Revenue Account	Name of building	Capital cost	Actual average cost for four years	Provision made in the data	Percent of actual average cost
1	2	Rs.	Rs.	Rs.	6
2 to II 50 & 5I	Quarters for office Establishment etc.	3,670	314	182	8·5
I4	Executive Engineers residence Bezwada	14,279	396	143	2·7
28	Supt. of Works Quarters Periyar	6,588	832	299	12·6
3I	Asst.Engineers Quarters Thekady.	2,078	214	114	10·21
37	Executive Engineer's Quarters at Periyar	6,945	567	330	8·1
39	Supervisor's Quarters Periyar	1,706	188	93	11·0
40	Apothecary's Quarters Periyar	1,792	135	86	7·53

With the exception of the Executive Engineer's residence at Bezwada the percentage of repairs on the capital cost is excessive.The assessment on the first four of the above mentioned buildings which fall under class I is therefore inadequate and requires revision, and it seems desirable that the attention of the Superintendent of Works should be drawn to the high cost of repairs on the remaining buildings falling under class III.

5. Sanction of Local Government appears necessary to the grant of free quarters to the Asst.Apothecary at Periyar (see item 40 of the Capital and Revenue account) and to the provision of free quarters for the undermentioned employes.

Item No.in C & R account.

58 Timekeeper at Thekady.

57 Hospital Assistant Thekady.

58 Compounder at Periyar.

59 Hospital midwife Periyar

6. With reference to para 8 of last year's report,the cost of repairs shown in lump against the buildings occupied by office establishment etc. in the Rushikulya Division,has now been distributed in proportion to the capital cost,as some of the buildings have had to be omitted and some transferred from one class to another. The Executive Engineer will be asked to furnish in future the information separately for each building.

7. Lists of buildings newly added to and omitted from the Capital and Revenue account,and those transferred from one class to another are attached hereto as Appendices A to C for convenience of reference

J. S. Shelbourd-Hubbard

Examiner,P.W.Accounts,Madras.

NOTES.

ERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARA. 2061A.

P. W. D. Form,
No. M 133 A.

Proc. 6-10-07

3033/69

PUBLIC WORKS DEPARTMENT, MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

BRANCH Irrigation

FUND AND MAJOR HEAD (All funds)

YEAR 1892-93

Capital and Revenue Account of Government Buildings let or available for rent as private residences.

Index	Folios
Class I buildings	1-5
" II "	6
" III "	7-9
" IV "	10
" V "	11-12
Summary by classes of buildings	13
~~Summary by Funds Major heads and projects~~	~~14~~

[P. W. D. Form No. M 133 A.—Inner Sheet.]

81

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12.	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
87	Class IB#	5	4	5	4	4	4	4	4	4							6	4	
	Buildings, the rents of which are fixed in accordance with P. W. D. Code volume II Chapter XI para 281 (a) (b)																		
	Rushikulya Project																		
	Rushikulya Division																		
1	Dogapur Executive Engineer's bungalow	2885	..	2885	699	210	909	357	210	567	342	..	342	-30 375	115	460	19 16	5-0 7-0	Rs 16 is the revised normal rent.
2	do Accountant's Quarters T	363	..	363	74	30	104	123	45	168	49	15	64	-3 48	15	60	2 3	5-0 7-0	Rs 3 — do — do — do —
3	do Head Clerk's quarters T	347	..	347	69	30	99	117	42	159	48	12	60	-3 45	14	56	2 3	5-0 7-0	Rs 3 — do — do — do —
4	do Head draftsman's quarters T	347	..	347	74	30	104	117	42	159									
5	do Cashier or 2nd Clerk's Quarters T	242	..	242	55	21	76	82	30	112	27	9	36	30	10	40	1½ 2	5-0 7-0	Rs 2 — do — do — do —
6	do 2nd Draftsman's Quarters T	242	..	242	45	19	64	82	30	112	27	11	38	30	10	40	1½ 2	5-0 4-27	Rs 2 — do — do — do — The post of the 2nd draftsman is vacant since 28 January 1893
7	do 3rd Clerk's Quarters T	187	..	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	4-22 7-0	Rs 1½ is the revised normal rent.
8	do 4th Clerk's Quarters T	187	..	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	5-0 6-25	Rs 1½ — do — do — do —
9	do 5th Clerk's Quarters T	187	..	187	37	15	52	63	23	86	26	8	34	-3 24	7	28	1 1½	5-0 7-0	Rs 1½ — do — do — do —
10	do No 1 Lascar's shed T	37	..	37	5	2	7	13	5	18	8	3	11	-1½ 6	1½	6	0-4-0 0-4-8	5-0 2-28	Occupied by a Hospital assistant - Rs 0-4-8 is the revised normal rent - Vacant from 15 November 1893 being in a separate site
11	do Machinery Supervisor quarters T	327	..	327	93	108	201	..	..	164	93	56	37	53	53	106	10 8	5-0 7-0	Rs 8 is the normal rent - The occupant is not a graded Supervisor of the department but holds the appointment of Supervisor of the Machinery.
	Total Rushikulya Project	6351	..	6351	1225	495	1720	1080	637	1717	145	142	3	654½	255½	908			

T = Temporary Buildings

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	6351	-	6351	1225	495	1720	1080	637	1717	145	142	287	654½	253½	908			
	Godavari Delta System.																		
	Godavari Eastern.																		
12	Bowlaiswaram Overseer's Quarters Govt. Workshops	2308	-	2308	143	-	143	73	-	73	70	-	70	286	92	378	6	0-11	Normal rent is Rs 13. Occupied by an overseer only from 21st March 1893 - See Report para 1
	Godavari Western.																		
13	Razole Overseer's Quarters	601	-	601	160	67	227	-	134	134	160	67	93	72	24	96	6 5½	1-5 10-24	Rs 41 † Rs 5½ is the normal rent - The overseer is compelled to occupy the quarters and therefore pays normal rent (Code XI-31 and G.O. No 73 W of 16 January 1893)
	Total Godavari Delta System	2909	-	2909	303	67	370	73	134	207	230	67	163	348	116	464			
	Krishna Eastern.																		
14	Bezwada Executive Engineer's residence	14279	-	14279	1425	660	2085	1457	126	1583	94	534	500	1503	571	2074	55	12-0	443 † - Normal rent is Rs 59 } Normal rents will be charged from 19th August 1892 date of payment for site. (G.O. No 139 W. of 15 January 1894 G.O. No 2505 W. of 29th September 1893)
																			See Report para 4
15	Do Assistant Engineer's residence	8857	-	8857	526	396	921	107	84	191	418	312	730	500	354	854	33	12-0	77 † - Normal rent is Rs 36
	Krishna Western.																		
16	Duggirala Executive Engineer's Quarters	11242	-	11242	1119	600	1719	118	186	254	1001	464	1465	881	450	1311	50	12-0	Rs 150 †
17	Do Assistant Engineers Quarters	8596	-	8596	583	336	919	-	54	54	583	282	865	511	264	775	28	12-0	Rs 75 †
	Gudivada																		
18	Gudivada Executive Engineer's bungalow with out horses	2853	-	2853	1099	364	1463	-	257	257	1099	113	1212	342	114	456	32 30	1-0 11-0	Rs 248 † Rs 30 is the revised normal rent.
	Total Krishna Delta System	43827	-	43827	4751	2356	7107	1694	851	2545	3067	1705	4772	3717	1753	5470			
	Carried over	53087	-	53087	6279	2918	9197	2837	1422	4259	3442	1496	4938	4719½	2122½	6842			

† See last page

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	53087	-	53087	6279	2918	9197	2837	1422	4259	3442	1496	4938	4719½	2122½	6842			
	Langan Anicut System																		
	Nellore.																		
19	Bushireddipalliam Sub-Divisional Officer's Quarters T	1360	-	1360	-	40	40	-	213	213	-	173	173	-	54	54	11	4-20	These buildings were occupied for a short period rent free pending sanction of Government of India; but in G.O. No. 2954 W of 25th October 1892 Local Government saw no reason for an application to the Govt of India for the grant of free quarters and ordered that normal rents should be recovered (XI-31). See Report para 1.
20	30 Supervisor's Quarters T	963	-	963	-	28	28	-	207	207	-	179	179	-	38	38	7	5-0	
	Total Langan Anicut System	2323	-	2323	-	68	68	-	420	420	-	352	352	-	92	92	-	-	
	Srivaikuntam Anicut System																		
	Tinnevelly																		
21	Pattukudi Inspection bungalow	4500	-	4500	383	287	670	-	-	-	383	287	670	540	180	720	25	12-0	Rent for February 1892 was recovered at Rs 38 per mensem and the excess Rs 13 refunded in 1892-93
	Total Srivaikuntam Anicut System	4500	-	4500	383	287	670	-	-	-	383	287	670	540	180	720			
	Kurnool Canal																		
	Kurnool																		
22	Kurnool Executive Engineer's Quarters (Portion occupied as residence)	8256	352	8608	1698	600	2298	-	456	456	1698	144	1842	1155	337	1492	50	12-0	
	Total Kurnool Canal	8256	352	8608	1698	600	2298	-	456	456	1698	144	1842	1155	337	1492			
	Carried over	68166	352	68518	8360	3873	12233	2837	2298	5135	5523	1575	7098	6414½	2732½	9146			

T = Temporary Buildings

† See last page

400—1-12-92

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class I (contd)																		
	Brought forward	68166	352	68518	8360	3873	12233	2837	2298	5135	5523	1575	7098	6414½	2730½	9146			
	43 Works for which Capital and Revenue Account are kept																		
	Buckingham Canal																		
	Buckingham Canal																		
23 Sadayankuppam lock	Temporary shed for the Municipal office	61	..	16	71	24	95	..	..	..	71	24	95	9	3	12	2	12-0	
24 Adayar	Lascars' shed at South Bank (Portion occupied by the Municipal Lascar)	128	..	128	12	12	24	..	..	..	12	12	24	5	5	10	1	12-0	
25 Madras Basin	Wharf Superintendent's Quarters (hitherto entered as shed for the Storekeeper) †	458	..	458	..	24	24	..	..	..	..	24	24	18	18	36	free 3	0-0 9-0	In G. O. No. 3445 W, dated 15th December 1892 rent was ordered to be recovered from 1st July 1892.
Total	Buckingham Canal	652	..	652	83	60	143	..	..	..	83	60	143	32	26	58			
	Carried over	68818	352	69170	8443	3923	12376	2837	2298	5135	5606	1635	7241	6446½	2756½	9204			

† See Last page.

T = Temporary building.

408—1-12-93.

[P. W. D. Form No. M-133 A.—Inner Sheet.]

89

Capital and Revenue Account of Government Buildings let o

[P. W. D. Form No. M-133 A.—Inner Sheet.]

90 5

ilable for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half of the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class I (contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	68818	352	69170	8443	3983	12376	2837	2298	5135	5606	1635	7241	6446½	2757½	9204			
	Periyar Project																		
	M I Periyar																		
26	Periyar — Supdt's Works Quarters T	6705 −1223	1103	6585	1836	332	1388	839 1223	1266	332	997 1223	934	1980	683 −23	241	899	45	0-10	Rs 43 is the normal rent. The building has been vacant from 11th April 1892 to 9th July 1892 and since 20th January 1893. The Superintendant of works and another Executive Engineer occupy Executive Engineer's quarters (item No 37) See Report paras 1 and 4.
																	43	6-10	
27	30 — Assistant Engineers Quarters T	2816 17	117	2876	356	102	458	217 7	124	341	139 57	17	63	332 −1	113	444	11	3-26	½ occupied as an office for the period. See Report para 1
24																	22	3-3	
28	30 — Workshop (Superintendent's Foreman's Quarters T	2068 −107	810	2771	198	139	337	107		558	198 −107	83	174	236 −2	95	329	12½	0-13	Rs 15 is the normal rent. The building was occupied for 13 days by Head Clerk who paid at 10 per cent of salary and for 25 days by a Supervisor 2nd grade (Code XI-31)
																	10	0-25	
25																	15	8-16	
29	30 — Accountants Quarters T	1907 −246	-	1661	191	127	318	87 2246	66	153	154 −246	61	−31	204 −2	68	265	15	0-13	Rs 13 is the revised normal rent.
																	12	9-13	
30	30 — Sub Magistrate Quarters T	-	493	493	-	-	-	-	-	-	-	-	-	-	30	30	12	2-0	Nothing recovered during 1892-93
31	Thekkady — Assistant Engineers Quarters T	2102 −4	-	2098	568	145	713	307 4		543	261 −4	−298	−141	252	84	336	20	0-8	Rs 17 is the revised normal rent. See Report para 4.
																	17	8-22	
	Total Periyar Project	15598 −1627	3523	17484	2349	845	3194	1400 1627	208		949 −1627	1207	1895	1707 −33	629	2303			
	Total Class I	84416 −1627 82779	2875	86654	10792	4778	15570	4207 +1627 5834	4310		6555 −1627 4918	428	5346	8153½ −33 8120½	2386½	11507			

T = Temporary building

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. D.	
	Class II																		
	Buildings the rents of which are fixed in accordance with P.W.D. Code volume I Chapter XI para 28 II at 10 per cent on the salary and local allowances of the tenant																		
	Krishna Delta System																		
	Krishna Eastern																		
32	Bezwada District Engineer's Office	5401	"	5401	507	105	612	"	87	87	507	18	525	648	216	864	18	7-2- 7 2-29	† Rs 222 Normal rent is Rs 36. Occupied by an Overseer 1st grade from 8th January 1893. Will be transferred to Class III next year. See Report para 1.
29																			
33	30 Lock Bungalow	6839	"	6839	507	256	763	"	43	43	507	213	720	822	274	1096	13 12½ 34	0-23 3-12 6-19	† Rs 136 Rs 34 is the normal rent. Occupied by an Assistant Engineer from 13th September 1892 who pays the normal rent. Will be transferred to Class I next year. See Report para 1.
31																			
	Total Krishna Delta System	12240	"	12240	1014	361	1375	"	130	130	1014	231	1245	1470	490	1960			
	Total Class II	12240	"	12240	1014	311	1375	"	130	130	1014	231	1245	1470	490	1960			

400—1-12-1

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Class III. Buildings the rents of which are fixed on a special scale under the sanction of some general or particular order of the Government of India																		
	Kistna and Godavari Districts																		
24	Rajahmundry Canal Lieut. Divisional office	13024	-	13024	264	-	264	"	"	"	264	-	264	1560	521	2084			Vacant throughout the year. Not occupied owing to unhealthiness of the locality. Government have however since ordered in G.O. No. 1568 W of 13 June 1892 that the building should be occupied. See Report para 1.
32	(P.																		Capital cost for the whole building. A statement giving capital cost of the residential portion is now before Government.
	Total Kistna and Godavari Canal	13024	-	13024	264	-	264				264	-	264	1560	521	2084			
33	Works for which receipts Capital and Revenue Accounts are kept																		
	Nellore																		
35	Atmakur Rest House	719	-	719	-	58	58	-	-	-	-	66	66	-	29	29	7 8	9-10 0-6	Regr. Normal rent is Rs 10. Occupied by Overseer 1st and 2nd Grade (Code XI-31). See Report para 1.
36	Lavali Rest House	480	209	689	-	130	130	-	-	-	-	130	130	-	23	23	10 15	9-17 2-14	Regr. Normal rent is Rs 8. Occupied by Supervisor 1st and 2nd Grade. (Code XI-31)
	Total works for which neither Capital nor Revenue Accounts are kept	1199	209	1408	-	188	188	-	-	-	-	196	196	-	52	52			
	Carried over	14223	209	14432	264	188	452				264	66	330	1563	573	2136			

See last page

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	14223	209	14432	264	788	452		122	122	264	66	330	1563	573	2136			
	Periyar Project No 1 Periyar																		
37	Periyar — Executive Engineer's Quarters T	6518 -425	852	6945	971	437	1408	1417 -425	427	2269	-446 -425	10	-436	737	261	989	46 23	9-12 0-2	Normal rent viz Rs 43 per mensem being less than the special rate the building will be transferred to Class I next year. The Superintendent of Works and two other officers occupied the building and paid in all at 46 Rs per mensem the rate sanctioned in Govt of India letter No 244 B dated 10 Sept 91 (G.G. No 2572 W of 24 September 1891) See Report para 4
28	Do — Rest House T	1576 -32		1544	176	91	267	94		173	123 -32	5	96	188	62	248	10	9-26	Normal rent is Rs 12 per mensem - Govt of India letter No 82 B dated 5th March 1891 - G.G. No 746 W of 14 March 1891.
32	Do — Supervisor's quarters T	1867 -161		1706	328	141	469	529 161	63	753	304 -161	78	382	207	68	272	15 13	7-16 2-0	Code XI - 31 - The occupant was promoted to Sub Engineer grade & therefore paid normal rent viz: Rs 13 per mensem for two months - See Report para 4.
33	40 Do — Apothecary's quarters T	1706 -123	209	1792	170	56	226	280 123	135	538	-410 -123	79	-489	193	68	258	6 mos	8-0 4-0	Normal rent is Rs 12 - Govt of India letter No 82 B dated 5th March 1891 - (G.G. No 746 W of 14 March 1891) Since 1st December 1892, the building was occupied by an Assistant Apothecary - See Report paras 4 and 5.
30																			
31	41 Do — Supervisor's Quarters (small) T	1994		1994	151	94	245	35 147	126	288	116 -147	-48	-488	240	80	320	15 10 7	0-13 7-0 1-0	Normal rent is Rs 16 - Code XI - 31
	42 Do — Overseer's quarters (small) T	1562		1562	149	57	206	164	32	246	139 -147	-35	-174	187	62	249	6	9-17	Normal rent is Rs 12 - Code XI - 31.
	Total Periyar Project (Carried over)	15223 -741	1011	15543	1939	884	2823	2308 -1052	907	4267	-2867 -1052	-248	-3115	1750 -15	601	2336			
	Carried over	14223	209	14432	264	138	452		122	122	264	66	330	1563	573	2136			

T = Temporary building

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Class III (Contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D	
	Brought forward	14223	209	14432	264	188	452	~	122	122	264	66	330	1563	573	2136			
	Periyar Project (Contd)																		
	Brought forward	15223	1061	15543	1939	884	2823	2308 / 1052	907	4267	- 359	- 23	1948	1750	601	2336			
	No 1 Periyar (Contd)																		
43 Mahayapuram	Overseer's Quarters T	2434 - 1162	212	1484	70	62	132	~	163	163	70	101	171	74	55	106	10 6 7	0-14 2-0 6-0	Normal rent is Rs 10. For one month the building was vacant on account of repairs; occupied by a Supervisor 3rd grade & Overseers 1st and 2nd grade. (Code XI-31)
44 Thekady	Overseer's Quarter No I T	1612 - 195	4	1421	189	83	272	52 + 54	52	158	137 - 54	31	114	173	57	230	10 4	6-2 4-0	Normal rent is Rs 9- Occupied by a Supervisor 2nd grade Code XI-31. For 4 months, the building was occupied by Mr Linton foreman water shed cutting who paid rent at 5 per cent (G.O. No 1476 W, of 2nd February 1893) will be transferred to Class V next year.
45	00 Overseer's Quarters No 2 T	1414 - 17	311	1708	201	81	282	95 + 17	5	117	106 - 17	76	165	153	62	215	7 10	2-2 7-0	Normal rent is Rs 10. Code XI-31.
46 Tunnel Hill	Apothecary's Quarters	~	2154	2154	~	12	12	~	~	~	~	12	12	~	43	43	6	2-0	Occupied by an Apothecary. Govt of India Letter No 82 B of 5 March 1891 - (G.O. No 746 W of 14 March 1891)
	No 2 Periyar																		
47 Peranai	Lascars shed T	1558	~	1558	25	83	108	~	~	~	25	83	108	62	62	124	7	12-0	Occupied by a first grade overseer (code XI-31)
	Total Periyar Project	22241 - 2115	3742	23868	2424	1205	3629	2455 - 1123	1127	4705	- 81 - 2115	78	1091	2212	880	3054			
	Total Class III	36464 - 2115 - 34349	3951	38,300	2688	1393	4081	2455 + 1123 3578	1249	4827	233 - 1123 - 890	141	748	3775 - 48 - 3727	1453	5178			

[P. W. D. Form No. M 133 A.—Inner Sheet.]

99

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93. 100 10

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class IV Buildings allotted rent free under the special authority of the Government of India. Periyar Project. No 2 Periyar																		
48	Tunnel Hill Mechanical Engineer's Quarters (Machine man & tunneller)	1617	-	1805	-	-	-	+12		-	-12	-	12	192	64	256	13	-	Government of India letter No 403 B of 3rd February 1890. (G.O. No 484 W of 14th February 1890)
32 49	Periyar & Pakady Sheds for Lower subordinates, clerks, firemen and artificers †		2853	2853	†	×	300			2550	2550			192	57	57	3/4 per shed		Government of India letter No 196 B of 13th May 1892 (G.O. No 1546 W of 20th May 1892). * The figure Rs 231 entered in the Capital & Revenue account of 1891-92 is the average cost of 1 shed. The amount spent on all sheds to end of 1891-92 will be ascertained and furnished in the next year's account. † Amount actually recovered in 1891-92 but erroneously omitted in the Capital and Revenue account. × Amount refunded on receipt of the order quoted above (G.O. No 2581 W of 19th September 1892) ● The cost of repairs incurred to end of 1891-92 will be ascertained and given in the next year's account. ‡ Interest will be calculated on the capital cost being known.
33	Total Periyar Project	1617	2853	4458	497	197	300	+12		2550	2562	48-	2747	2262	192	121	313		
	Total Class IV.	1617 +12 = 1605	2853	4458	497	197	300	12 / 12		2550	2562	48-	2747	2262	192	121	313		

400—1-12-93.

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year plus half the capital outlay of the year.			Monthly rate of rent fixed for each building.	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class I. Buildings which are allotted rent free or at reduced rent under rule 3 (a) (i) and (ii) of Punkahs Project Rules																		
50	Rangoon Storekeeper's quarters	187	—	187	37	12	49	63	23	86	26	11	37	24	7	28	1	12-0	Normal rent is Rs 1½. Reduced rate of Re 1 sanctioned in G.G. No 3109 W of 10th November 1892.
51	Do No 2 Lascar's shed	37	—	37	9	2	11	13	5	18	4	3	7	6	1½	6	¼	7-12	Normal rent is Rs 0-4-8. The old rate of 4 annas a month ordered to be charged in G.G. No 3109 W of 11th November 1892 - Vacant from 1st November 1893 being in a repairable state. See Report para 4.
	Total Punkah Jo Project	224	—	224	46	14	60	76	28	104	30	14	44	25½	8½	34			
	Canning Public System																		
	Kidderpore																		
52	Grand Arcade Plank shed	636	—	636	176	60	236	"	"	"	176	60	236	75	25	100	5	12-0	Normal rent is Rs 5-12-0. Rent recovered at 5 per cent of salary of occupant. G.G. No 3430 W of 18th December 1891.
53	Do Assistant Superintendent Quarters	230	—	230	23	9	32	120	—	120	77	9	86	27	9	36	1¼	8-6	50 — 82 — See Report para 4.
	Total Canning Public System	866	—	866	199	69	268	120	—	120	79	69	148	102	34	136			
	Carried over	1120	—	1120	245	83	328	196	28	224	149	55	104	127½	42½	170			

100—1-12-59

† See last page

[P. W. D. Form No. M 133 A.—Inner Sheet.]

Capital and Revenue Account of Government Buildings available for rent as residences during the year 1892-93

Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and Tools and Plant			Revenue Receipts.			Revenue Charges including a [illegible] for Establishment, Tools and		Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward	1120	-	1120	245	83	328	196	2	49	55	104	127½	42½	170			
	Palar Division Capital Works																	
	Revenue Accounts on Right																	
	Palar Present Epidemic																	
	North Road																	
54 Palar	Ancient shed for Superintendent and Coolies	657	-	657	-	-	-	-	-	-	-	-	78	26	104	Free	12-0	Normal rent is Rs 5 ¾ - Occupied free of rent by G. O. No 2527 W of 23rd September 1887
	Total Palar Present Epidemic	657	-	657	-	-	-	-	-	-	-	-	78	26	104			
	Vaddachellam Present Epidemic																	
	South Road																	
55 Vaddachellam	Ancient Subdy Quarters	91	-	91	-	-	-	-	-	-	-	-	12	4	16	Free	12-0	
	Total Vaddachellam Present Epidemic	91	-	91	-	-	-	-	-	-	-	-	12	4	16			
	Periyar Project																	
	No I. Periyar																	
52 16 Thekkady	Quarters for the time keeper	-	57	57	-	-	-	-	-	-	-	-	-	1	1	-	-	
57 50	Quarters for Hospital Assistant	-	81	81	-	-	-	-	-	-	-	-	-	2	2	-	-	See Report para 6.
58 Periyar	Conservancy's hut	*	*	*	-	-	-	-	11	-	61	61	*	*	*			* Capital entered thereon. Will be ascertained and entered in the next year's statement
59 50	Quarters for Hospital Students	-	157	157	-	-	-	-	81	-	-	-	-	3	3			
	Total Periyar Project	-	295	295	-	-	-	-	81	-	61	61	-	6	6			
	Total Class V	1888	295	2163	245	83	328	196	89	49	6	43	217½	78½	296			† Actual average cost of repairs included in the above annual rent instead of 4 per cent. as explained

105

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class I ——	82779	3875	86654	10792	4778	15570	5874	4350	10224	4918	428	5346	8120½	3386½	11507			
	Class II ——	12240	"	12240	1014	361	1375	"	130	130	1014	231	1245	1470	490	1960			
	Class III ——	34349	3951	38300	2688	1393	4081	3578	1249	4827	870	144	746	3737	1453	5190			
	Class IV ——	1605	2853	4458	497	[illegible]	300	12	2550	2562	485	2747	2232	192	121	313			
	Class V ——	1868	295	2163	245	83	328	196	89	285	49	[illegible]	43	217½	78½	296			
	Total	132841	10974	143815	15236	6618	21654	9860	8368	18228	5576	1950	3626	13737	5529	19266			

Summary by Accts.

Rents of buildings realized as per Capital and Revenue Accounts ——	6418	
Rents realized from building for which Capital and Revenue accounts are not maintained ——	519	
Add refunds of Revenue treated as an addition to the Expenditure in the accounts ——	10	
That as per finance accounts as shown below.	Rs 6947	
Rents of buildings credited to XXIX Major works direct receipts (page 10 of the finance accounts ——	4264	
Rents credited to XXX Minor Works and Navigation (page 10) ——	313	
Amount included in the figure Rs 818 in column "Less receipts on Capital Account" from Kurnbukulya Project (page 12) ——	517	
Amount included in the figure Rs 1918 in column "Less receipts on Capital Account" from Periyar Project (page 16) ——	1853	
	Rs 6947	

S. S. Nedoad Hubbard
Examiner of P.W. Accounts, Madras

107

107

P.W. 5.3
O.L. 2256/53

Appendix A.

107 5.3 2256/53

Irrigation Branch

List of buildings brought on to the Capital and Revenue Accounts for 1892-93

Division	Locality	Name of building	Number in the Capital & Revenue Account	Capital cost	Remarks
		Class I			
Nellore	Buchireddipalliem	Sub-Divisional Officer's Quarters	19	1360	
	—do—	Supervisor's Quarters	20	963	
NI Periyar	Periyar	Sub-Magistrate's Quarters	30	1493	Newly constructed
Nellore	Atmakur	Rest House	35	719	
	Kavali	—do—	36	480	
		Class III			
No. I Periyar	Tarumel Hill	Apothecary's Quarters	46	2154	—do—
		Class V			
NI Periyar	Thekkady	Quarters for the time keeper	56	57	—do—
	—do—	Quarters for the Hospital Assistant	57	81	—do—
	Periyar	Compounder's Hut	58	-	
	—do—	Quarters for the Hospital Lascar	59	157	—do—

L. S. Sherlock-Hubbard
Examiner of P. W. Accounts, Madras

Appendix B.

Irrigation branch.

709

List of buildings omitted from the Capital and Revenue Account for 1892-93.

Division	Locality	Names of building	Capital Cost.	Reason for omission
			Rs.	
		Class I.		
Kushikulya	Boegam	No. 3 Lascar's shed	40.	Destroyed by fire (G.O. No. 789. dated 27. January 1893)
	do	No. 4 do	40.	
	do	No. 5 do	40.	
	do	No. 6 do	40.	
Kurnool	Gujpad	Dresser's Quarters	480.	
	Bethgumtta	Apothecary's Quarters and store shed	1,440.	
	Guddapah	Lascar's line No. 1	199.	
	do	do No. 2	209.	Ordered to be omitted from the Capital and Revenue Accounts by G.O. No. 3256 W. dated 28 November 1892.
	do	do No. 3	209.	
		Class III		
	Bagadeal	Overseer's Quarters	558.	
	Gujpad	do	480.	
	Bhempaud	Overseer's house	480.	
	Adimurapam patta	do	369.	
	Krishnapuram	Krishnapuram building	6,258.	
		Class IV		
Buckingham Canal	Arrcaghaum	Superintendent's quarters including out buildings	5,095.	Transferred to Capital and Revenue Accounts of Excluded local fund building
	Light House			
	Pulicat light House	do	3,012.	
		Class V.		
Kurnool	Vellapaunur	Overseers quarters and store shed	960.	Ordered to be omitted from Capital and Revenue Account G.O. No. 3256 W. dated 28 November 1892.

Madras
The 31st October 1893

S. S. Shubard

Examiner S. & Accounts
Madras

Irrigation Branch. Appendix B.

List of buildings transferred from one class to another.

Division	Locality	Name of building	From class	To class	Item No in the Capital & Revenue Accounts	Remarks.
Rushikulya	Dogam	A Storekeeper's Quarters	I	V	50	
	do	No 2 Lascar's shed	I	V	51	
Tanjore	Grand anicut	Plank shed	I	V	52	
	do	Assistant Superintendent's Quarters	I	V	53	
No I Periyar	Periyar	Workshop Superintendent's Quarters	II	I	28	
Rushikulya	Dogam	Machinery Supervisor's Quarters	III	I	11	
Godaveri Western	Razole	Overseer's Quarters	III	I	13	
Tinnevelly	Pattukudi	Inspection bungalow	III	I	21	
No I Periyar	Periyar	Superintending Engineer's (Superintendent of Works) Quarters	III	I	26	
	do	Assistant Engineer's Quarters	III	I	27	
	Thakady	Assistant Engineer's Quarters	III	I	31	
	Periyar	Accountants Quarters	III	I	29	
Buckingham Canal	Madras Basin	Shed for the Storekeeper	V	I	25	

Madras
2nd October 1873

J. S. Nicholson Hubbard
Examiner of P. W. Accounts, Madras

Buildings and Roads

Excluded Local Fund.

Report to accompany the Capital and Revenue Account of buildings occupied as residences during 1892-93.

This capital and revenue account for 1892-93 is the first submitted under Excluded Local Funds. The Marine Villa at Coconada (item 1) has hitherto been included in the Capital and Revenue account of Provincial buildings, and the quarters of Light House Superintendents at Pulicat and Armeghon (items 7 and 8) were shown under Irrigation & reported last year for want of sanction to the grant of free quarters. This sanction has since been accorded in Government of India P.W.D. letter No.68 B. dated 24th. February 1893 in which sanction is also accorded to the grant of free quarters to seven other Superintendents of Light Houses. A separate account has therefore been prepared for these buildings.

2. Item I Marine Villa at Coconada. - The Revenue receipts to end of the year have not covered even the cost of repairs (which averaged 3·35 per cent per year on capital cost) owing to the rent being recovered at 10 per cent of salary.

3. Item II. Quarters of the Superintendent of the Light House at Hare Island (Tuticorin). The grant of free quarters to the Superintendent at this station has not been sanctioned by the Government of India. There has been an outlay of Rs.482 on the building during the year on account of repairs.

J. S. Sherborn Hubbard

Examiner, P.W. Accounts, Madras.

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.

Para. 2061A.

P. W. D. Form, No. M 133 A.

PUBLIC WORKS DEPARTMENT, MADRAS.

Central Office of Accounts.

Branch Buildings and Roads

Fund and Major head Excluded Local

Year 1892-93

Capital and Revenue Account of Government Buildings let or available for rent as private residences.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1892-93.

Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Revenue Receipts.			Revenue Charges, including a percentage for Establishment and Tools and Plant.			Difference between Revenue Receipts and Revenue Charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building	No. of months each building was occupied during the year.	Remarks.
		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Class II Buildings the rents of which are fixed in accordance with P.W.C. Code Vol. I. XI-28 F at 10 per cent on the salary & local allowances of the tenant																		
	Godavari Eastern																		
1 Cocanada	Marine Villa	18050	..	18050	1415	540	1955	1846	570	2416	431	30	461	2166	722	2888	45	12	B 262 † Normal rent is Rs 87 - See report para 2
	Class IV Buildings allotted rent free under the special authority of the Government of India																		
	Vizagapatam																		
2 Santopilly	quarters for the Light House Superintendent	*	..	..	..	..	..	..	..	..	..	..	..	*	..	..			
	Kistna Eastern																		
3 Point Sir	Quarters for the Light House Lascars	*	..	..	..	..	..	..	..	..	..	..	..	*	..	..			
	Godavari Eastern																		
4 Vakalapudi	Quarters for the Light House Lascars	*	..	..	..	..	..	..	..	..	..	..	..	*	..	..			
5 Hope Island	——— Do ———	*	..	..	..	..	..	..	..	..	..	..	..	*	..	..			
	Buckingham Canal																		
6 Seven Pagodas	Quarters for the Light House Lascars	*	..	..	..	..	..	..	..	256	..	256	256	120	120	240			
7 Pulicat	——— Do ———	3012	..	3012	..	..	..	..	..	..	..	..	..	204	204	408			
8 Armughom	——— Do ———	5095	..	5095	..	..	..	..	..	..	..	..	..	*	..	..			
	Presidency																		
9 Muthum	Quarters for the Light House Lascars	*	..	..	..	..	..	..	..	..	..	..	..	*	..	..			
10 Manapad	——— Do ———	*	..	..	..	..	..	..	..	482	..	482	482	*	..	..			See report para 3.
11 Hare Island (Tuticorin)	——— Do ———	*	..	..	..	..	..	..	..	738	..	738	738	324	324	648			
	Total Class IV	8107	..	8107	..	..	..	..	..	1308	431	768	1199	2490	1046	3536			
	Grand Total	26157	..	26157	1415	540	1955												

* Particulars of capital cost &c not known; will be ascertained and entered in the next Capital and Revenue Account.

† Government of India Letter No 588, dated 24 February 1893 - G.O. No 604 W, dated 7 March 1893.

J. S. Shakespeare-Hubbard
Examiner of P.W. Accounts, Madras

PUBLIC WORKS DEPARTMENT.

No 3033-Wdy 23rd Nov 93

PROCEEDINGS OF THE MADRAS GOVERNMENT.

B.P.W. Civil Works

READ the following

Office Note from the Ex. P.W. Accts No 1624/C dy 2 Nov 1893.

With his office note above recorded, the Examiner submits the Capital and Revenue accounts for the year 1892-93 of buildings rented and available for rent under the heads Provincial, Irrigation and Excluded Local.

2. In the case of Provincial Buildings, the net revenue receipts excluding buildings allotted free of rent, fell short of interest on Capital outlay by Rs 14,870. Including rentfree buildings, the deficit was Rs 46,821. The deficit under Class I Buildings, the returns from which can alone be expected to cover the revenue charges, was Rs 3,155 against Rs 3,448 in the previous year. The

W 22 Nov.

PW E.1 5356/93

150—3,000—11-10-93.

centage of net revenue
n capital cost in the
ase of buildings falling
nder Parts I and II was
·76 against 2·30 in 1891-92,
e improvement being
ue to the revision of
e capital cost of
ertain buildings and
e omission of others
om the accounts.

The total capital
st of buildings rented
available for rent
the end of the year
as Rs 15,90,960 against
s 16,82,973 at the end of
891-92, showing a decrease
Rs 92,013. The inclusion
the accounts of
twelve buildings not
previously entered, and
the capital outlay
incurred during the
year increased the
apital cost by Rs. 83,083,
t the omissions of
3 buildings and the
mission of the Capital
t of many others,
ffected a reduction
Rs. 1,75,096 resulting in
net decrease of Rs.
2013 as stated above.

4. The attention of Suptg Engineers concerned is drawn to the Examiner remarks in paras 6 to 10 of his report, regarding inadequate assessment of rent and excessive maintenance charges. Expenditure on repairs should be limited to actual requirements, as extravagant outlay under this head results, in the case of buildings falling under class I, in the levy of what is looked upon by the occupants as exorbitant rates of rent and leads to many appeals to Government. As regards buildings falling under classes other than the first, special care should be taken to restrict repairs to the absolute necessities of each case, as any revision of the normal rates of rent will not improve the revenue receipts.

5. Under Irrigation the net revenue receipts

ere only Rs 797 Exclusive
rent free buildings. Key
ll short of interest
capital by
4611, and including
ntfree buildings, by
7,479. The poor results
1892-93 are due to
any outlay on repairs
certain divisions and
e non-occupation of many
uildings for part or the
ob of the year.

The attention of
e Superintendent of Works
rigan Project is drawn
the remarks in para 4
the Examiner's report
garding the light mainte
nance charges and
adequate assessment
the case of several
uildings belonging
the Project.

The Superintendent
Works will submit
n application on
e prescribed form for
nction to the grant
free quarters to the
dividuals named in
5 of the Examiner's

+ Rule IX, para 28 Chapter XI Vol I, Procedure

Report. 8. The amounts under Excluded Local Funds have now been submitted for the first time. The financial results are not susceptible of review, as the Capital Cost of many of the buildings has not yet been ascertained, and all but one are occupied rent free.

9. With reference to para 3 of the Examiner's report under this Head, the Subdy. Engineer in charge will submit through the Presidency Post office an application in the prescribed form for sanction to the grant of free quarters to the Lighthouse Superintendent at Hare Island.

10. A Copy of these Proceedings will be forwarded to the Govt of India for information.

H.E. No. 3034 dt 23rd Nov/92

4/11/92 Forwarded

Cu

4/11/92

2037/91

+ Rule IX, para 28 Chapter XI, Vol I Procedure

DESPATCHED 6 DEC 92

To
Subdy. Engineers
Comg. Architect & Civil Sub
Supt of Works Penja Project
Chief Engineer for Irrig
Ex Pl Accounts.

C.N.º 9356

17-2-21 B.W.

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23 Nov 1903

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Estimate and Revised
Accounts of
Buildings & Roads
Charges to be
met
from
Irrigation
Works
Provincial
Budget Local
Funds
&c.

XX are the
for the year
1893-94 an
Provincial
Irrigation
Excluded

16-12-21

TRANSFERRED
23/11