3246/3247

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, 11th December 1894, No. 4865 C.

With reference to Public Works Department Code, volume II, chapter III, paragraph 365, I beg to 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. A return of Excluded Local Fund buildings has not been submitted this year as the revenue from the only building yielding rent as per Capital and Revenue Account for 1892–93 is being recovered by the Civil Department and credited to Excluded Local Fund receipts in the Civil accounts and the capital cost of the remaining buildings falling under class IV (rent free) is not known.

ENCLOSURE.

Buildings and Roads Branch.

45. Civil Works—Provincial.

REPORT to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1893–94.

General Financial Results.—The gross and net returns on capital cost of buildings rented or available for rent as residences excluding those allotted rent-free for the year 1893–94 compare with those of the previous year as shown below:—

Year of Capital and Revenue Account.	Capital cost of buildings.			Rents realized.	Cost of repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on capital cost excluding rent-free buildings.	Percentage of gross return on capital cost excluding rent-free buildings.
	Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
1892–93	* 6,62,428	* 9,28,532	15,90,960	40,505	* 8,119	* 16,355	* 24,150	* 2·60	* 4·36
1893–94	6,64,710	10,48,513	17,13,223	46,451	7,807	22,860	23,591	2·25	4·43

* Differ from those printed with G.O. No. 3033 W. of 23rd November 1893. "Rent-free" buildings include also those under class V (see figures in paragraph 4 of the note accompanying Government of India Public Works Department Resolution, No. 94 A.G., dated 4th June 1894, Review of the revenue and expenditure recorded under the head Civil Works in the accounts of the Government of India for the official year 1892–93).

2. There was a slight improvement in the percentage of gross return on capital cost, but it was more than counterbalanced by the heavier cost of repairs. The interest on capital cost of buildings other than rent-free buildings (column 17 of the Capital and Revenue Account) for 1893–94 was Rs. 40,442 and the net return Rs. 23,591, showing a deficit of Rs. 16,851. Including rent-free buildings it was Rs. 51,095.

3. *Capital cost.*—The increase of Rs. 1,22,263 in the capital cost over the figure of 1892–93 is due to—

	Increase. Rs.	Decrease. Rs.
(i) Inclusion of 34 buildings as per appendix A ...	3,81,274	...
(ii) Additional capital cost during 1893–94 as per column 5 of the Capital and Revenue Account.	33,019	...
(iii) Revision of capital cost of buildings in the Consulting Architect's division (see paragraph 3 of last year's report) and of a few buildings in other divisions—*Net*	...	90,299
(iv) Omission of fifteen buildings which are not residences for reasons given in appendix B ...	...	2,01,731
	4,14,293	2,92,030
Net increase ...	1,22,263	

4. With the exception of the Vakils' Chambers, &c., in the Law Courts at Madras and Calicut (items 43 to 50 and 108), all the buildings now borne on the Capital and Revenue Account are residences. These buildings have been included, as they are expected to yield interest on their cost of construction.

5. *Financial Results of Class I and II Buildings.*—The return from buildings falling under classes I and II for 1893–94 is compared in the table given below with that for the previous year :—

Class.	Year of account.	Capital cost.	Rents realized.	Cost of repairs.	Net revenue.	Interest.	Loss.	Percentage of net return on capital cost.	Percentage of gross return on capital cost.	Percentage of cost of repair.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
I ..	1892–93 ..	4,62,890	27,073	11,818	15,255	18,410	3,155	3·30	5·85	2·55
	1893–94 ..	6,22,226	32,697	14,808	17,889	23,775	5,886	2·57	5·25	2·38
II ..	1892–93 ..	1,79,731	4,480	1,990	2,490	7,167	4,677	1·38	2·49	1·11
	1893–94 ..	2,38,814	7,443	4,599	2,844	9,171	6,327	1·19	3·12	1·93
Total, I and II.	1892–93 ..	6,42,621	31,553	13,808	17,745	25,577	7,832	2·76	4·91	2·15
	1893–94 ..	8,61,040	40,140	19,407	20,733	32,946	12,213	2·41	4·66	2·25

There was a slight decrease in the percentages under both the gross and net revenue, but a slight increase in the cost of repairs both heads taken together. During the year only 54 out of the 93 buildings under classes I and II were occupied throughout the year. Three buildings, items 11, 12 and 21, have been vacant the last three years.

6. *Inadequate assessment and excessive maintenance charges.*—The undermentioned buildings of class I have not yielded the full interest on 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. These normal rates of rent therefore appear to require revision :—

Item number in Capital and Revenue Account.	Name of building.	Capital cost of building.	Provision for repairs made in data.	Actual average for the last five years.	Percentage of actual average on capital cost.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
4	Portion of Public Works Department bungalow, Yellamanchili.	942	55	163	17·3	Excessive.
10	Superintending Engineer's residence, Bezwada.	20,709	392	586	2·8	
15	Police Assistant Superintendent's bungalow, Ongole.	3,840	131	278	7·2	Excessive.
29	Overseer's shed, Hosúr	1,193	18	53	4·5	
35	Police Inspector's quarters, Chittoor ..	2,062	14	111	5·4	
41	Executive Engineer's bungalow, Kodambady, Negapatam.	13,779	118	299	2·2	
51	Grassmere bungalow	7,000	80	* 159	2·3	
52	Sub-Divisional officer's bungalow, Uttamapálaiyam.	1,236	85	150	12·1	Excessive.
54	Residence for the Assistant Superintendent of Police, Ramnad.	5,669	196	549	9·7	Excessive.

* Average for two years only.

7. Six of the abovementioned buildings (items 4, 10, 29, 35, 52 and 54) were also noticed in last year's report (see paragraphs 6, 8 and 9). The rents of items 4, 29, 35 and 52 have not yet been revised. In G.O., No. 709 W., dated 13th March 1894, it was ordered that no change in the rent of item 10 would be made pending settlement of the question as to the transfer of the building to the Judicial Department. The rent of item 51 has been revised (see G.O. No. 3158 W. of 6th December 1893), but the provision made for repairs in the revised data is only Rs. 196 which is stated to be the actual average for the last eight years.

8. *Collector's residence at Chatrapur, item* 3.—A large outlay under repairs of Rs. 2,337 while the building was under construction appears to call for explanation.

9. *Sufficiency of sanctions to occupation rent free or at reduced rent.*—Excepting items 191, 192 and 203 to 208, which have been brought on the returns of Executive Engineers for the first time, all other cases are covered by proper sanctions quoted in column 22 of the account.

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

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

CAPITAL and Revenue Account of Government Buildings let or available for rent as residences during the year 1893–94.

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		CLASS I. *Buildings the rents of which are fixed 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.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Ganjám.																			
1	Russelkonda ..	Special Assistant Agent's bungalow.	4,282	..	4,282	1,328	368	1,696	..	7	7	1,328	361	1,689	624	171	855	27 8 0 35 0 0	5 4 6 26	1	Rs. 246.* Rs. 6½ in arrears at end of the year. Rs. 35 is the revised normal rent.
2	Patha Chicacole.	Divisional office building..	3,606	..	3,606	1,187	392	1,579	597	24	621	590	368	958	576	144	720	26 0 0 37 0 0	5 7 6 23	2	Rs 297.* The figure in column 8 includes arrears of last year. Rs. 37 is the revised normal rent.
3	Chatrapur ..	Collector's residence ..	16,629	14,111	30,740	..	232	232	..	2,337	2,337	..	2,105	2,105	..	251	251	160 0 0	2 14	3	Rs. 160 is a provisional rate. Normal rent has not yet been calculated and fixed. The building was completed in 1893–94 and occupied from 18th January 1894, and interest charged from that date—*see paragraph 7 of the report.*
		Vizagapatam.																			
4	Yellamanchili.	Portion of Public Works Department bungalow.	942	..	942	256	11	267	503	311	814	247	300	547	74	37	111	8 0 0	0 20	4	Rs. 55.* The figure in column 11 is the arrears of 1892–93—*see paragraph 5 of the report.*
5	Párvatipuram.	Police Assistant Superintendent's bungalow.	† 3,998	..	3,998	338	203	541	414	179	593	76	24	52	412 — 26	160	546	19 0 0	11 21	5	Rs. 268.* *Revised normal rent is Rs.* 36. Rent for 1892–93 is still in arrears. *Recovery awaits officer's return from furlough.*
		Gódávari Eastern.																			
6	Dowlaishweram.	Bungalow on Sappers' Hill.	1,147	..	1,147	453	180	633	311	..	311	142	180	322	184	46	230	15 0 0	12 0	6	Rs. 132.*
7	Do. ..	Bungalow purchased from Colonel Brockman, R.E.	3,151	..	3,151	683	346	1,029	340	6	346	343	340	683	504	126	630	25 0 0	12 0	7	Rs. 175.* The figure in column 8 includes arrears of last yea .
8	Do. ..	Superintending Engineer's quarters.	24,512	..	24,512	5,260	1,296	6,556	1,083	380	1,463	4,177	916	5,093	3,920	980	4,900	108 0 0	12 0	8	Rs. 321.*
9	Do. ..	Executive Engineer's quarters.	19,790	..	19,790	3,193	905	4,098	751	165	916	2,442	740	3,182	3,158	792	3,950	80 0 0 70 0 0	7 16 4 15	9	Rs. 175.* Rs. 70 is 10 per cent. of the salary of the occupant.
		Kistna Eastern.																			
10	Bezwada ..	Superintending Engineer's residence.	‡ 20,709	..	20,709	4,002	1,114	5,116	‡ 2,617	312	2,929	1,385	802	2,187	3,381 — 55	828	4,154	95 0 0 102 0 0 86 0 0 91 0 0	4 3 6 0 0 18 0 19	10	Rs. 392.* The building was vacant for 20 days owing to repairs. Remission of rent granted in G.O. No. 2503 W. of 29th September 1893. Rs. 95 is the old and Rs. 102 is the revised normal rent. Rs. 86 and Rs. 91 are 10 per cent. of the salary of the occupant.
		Kistna Western.																			
11	Duggirala ..	Divisional office, one portion.	2,827	..	2,827	322	..	322	57	..	57	265	..	265	452	113	565	10 0 0	..	11	Rs. 9.* Vacant throughout the year—*see paragraph 4 of the report.*
12	Do. ..	Divisional office, another portion.	2,827	..	2,827	205	..	205	41	..	41	164	..	164	452	113	565	10 0 0	..	12	Rs. 9.* Vacant throughout the year—*see paragraph 4 of the report.*
13	Do. ..	Portion of temporary Divisional office, occupied by Hospital Assistant.	320	..	320	142	36	178	76	2	78	66	34	100	52	13	65	3 0 0	12 0	13	Rs. 22.*
		Nellore.																			
14	Nellore and Kistnapatam.	Collector's bungalow ..	17,507	..	17,507	6,350	1,583	7,933	2,208	1,793	4,001	4,142	210	3,932	2,777	700	3,477	132 0 0 128 0 0	11 25 0 6	14	Rs. 886.* Rs 128 is 10 per cent. of the salary of the occupant.
15	Ongole ..	Police Assistant Superintendent's bungalow.	4,224 — § 384	..	3,840	1,249	190	1,059	479	912	1,391	770	1,102	332	676 61	154	769	25 0 0	2 26	15	Rs. 131.* *See paragraph 5 of the report.* Rs. 30 in arrears at end of the year. A remission of Rs. 230 has been allowed to Mr. Bidie for the period not actually occupied by him (G.O. No. 2415 W. of 20th September 1893); hence *minus* figure in column 8.
16	Do. ..	Hill bungalow ..	2,065	97	2,162	662	17	679	417	80	497	245	63	182	332	85	417	19 0 0	0 27	16	Rs. 146.*
17	Do. ..	Sub-Collector's bungalow.	11,837	..	11,837	2,781	650	3,431	1,044	52	1,096	1,737	598	2,335	1,892	473	2,365	55 0 0	12 0	17	Rs. 183.*
		Bellary.																			
18	Anantapur ..	Collector's residence ..	38,595	176	38,771	5,216	2,217	7,433	430	56	486	4,786	2,161	6,947	3,109	1,547	4,656	225 0 0 116 0 0 84 0 0 108 0 0 116 0 0	5 19 0 11 1 0 1 0 4 0	18	Rs. 225 is the normal rent. The other rates are 10 per cent. of the salary of the occupant.
19	Do. ..	Sub-Divisional officer's bungalow.	4,706	..	4,706	1,237	330	1,567	..	..	..	1,237	330	1,567	752	188	940	27 8 0	12 0	19	

* Actual average cost of repairs included in the data for normal rent. † Revised capital cost. For particulars, see G.O. No. 1991 W. of 13th August 1894. ‡ Revised figures. See G.O. No. 709 W. of 13th March 1894—*see paragraph 5 of the report.*
§ Additional charge for establishment and tools and plant excluded under Code, Volume I, Chapter XI, 28 I (*b*). The building was under repairs for 3 months and 26 days (G.O. No. 2602 W. of 13th October 1893), and vacant for 5 months and 8 days.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Bellary—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
20	Penukonda ..	Head Assistant Collector's residence.	6,571	..	6,571	2,139	504	2,643	906	..	906	1,233	504	1,737	1,052	263	1,315	42 0 0	12 0	20	Rs. 241.*
21	Hospet ..	Honorable St. Clair's bungalow.	2,852	..	2,852	513	..	513	..	..	..	513	..	513	456	114	570	17 8 0	..	21	Rs. 96.* Vacant throughout the year—*see paragraph 4 of the report.*
		Cuddapah.																			
22	Cuddapah ..	Overseer's shed ..	425	..	425	423	23	446	37	2	39	386	21	407	68	17	85	4 0 0	5 24	22	Rs. 33.*
		Kurnool.																			
23	Nandyal ..	Sub-Divisional officer's bungalow (portion occupied as residence).	3,186	..	3,186	326	148	474	4	204	208	322	56	266	254	127	381	19 0 0 † 10 0 0	4 22 6 29	23	
		Coimbatore.																			
24	Ootacamund ..	Westmere (Black Wood) cottage.	7,903	..	7,903	1,102	245	1,347	218	442	660	884	197	687	1,264	316	1,580	44 0 0	8 7	24	Three months' rent in arrears at end of the year (since recovered).
25	Dhárápuram.	Overseer's shed	1,105	..	1,105	271	48	319	..	44	44	271	4	275	106	44	150	4 0 0	12 0	25	Revised normal rent is Rs. 6-8-0.
26	Benhope ..	Half of Overseer's shed ..	400	..	400	33	28	61	..	..	..	33	28	61	16	16	32	2 5 4	12 0	26	
		Salem.																			
27	Salem ..	Collector's residence ..	15,190	..	15,190	4,990	1,224	6,214	1,552	1,642	3,194	3,438	418	3,020	2,431	607	3,038	106 0 0	12 0	27	Rs. 766.* Revised normal rent is Rs. 115.
28	Hosúr ..	Sub-Collector's quarters with out-houses.	12,800	..	12,800	3,593	1,088	4,681	1,132	..	1,132	2,461	1,088	3,549	2,048	512	2,560	90 0 0	12 0	28	Rs. 562.*
29	Do. ..	Overseer's shed .	1,193	..	1,193	31	52	83	141	122	263	110	70	180	132	48	180	4 0 0	12 0	29	Rs 18.* Three months' rent in arrears at end of the year—*see paragraph 5 of the report.*
30	Hustampatti..	Divisional office bungalow.	6,866	..	6,866	1,286	408	1,694	1,765	118	1,883	479	290	189	1,100	275	1,375	34 0 0	12 0	30	Rs. 441.* Revised normal rent is Rs. 60.
31	Tiruppattúr ..	Police Assistant Superintendent's quarters.	6,747	59	6,806	1,520	207	1,727	1,264	110	1,374	256	97	353	962	271	1,233	31 0 0	7 28	31	Rs. 316.* Revised normal rent is Rs. 47.
		West Coast.																			
32	Malappuram ..	Colonel Levie's bungalow or Special Assistant Collector's residence.	7,365	..	7,365	948	492	1,440	223	344	567	725	148	873	588 — 8	295	875	42 0 0	12 0	32	
33	Tellicherry ..	Sub-Collector's residence.	8,935	‡ 4,270	13,205	2,453	238	2,691	1,214	..	1,214	1,239	238	1,477	1,635 — 252	443	1,826	50 0 0 § 25 0 0	1 7 5 29	33	Rs. 741.* Revised normal rent is Rs. 92.
		North Arcot.																			
34	Ranipett ..	General's bungalow or Head Assistant Collector's residence.	5,000	..	5,000	2,112	702	2,814	539	971	1,510	1,573	269	1,304	800	200	1,000	54 8 0	12 0	34	Rs. 455.*
35	Chittoor ..	Police Inspector's quarters.	2,062	..	2,062	329	69	398	335	220	555	6	151	157	313	82	395	7 8 0	9 6	35	Rs. 14.* *See paragraph 5 of the report.*
		South Arcot.																			
36	Tirukkóyilúr.	Police Assistant Superintendent's bungalow.	7,255	..	7,255	566	822	1,388	1,589	21	1,610	1,023	801	222	1,160	290	1,450	45 0 0 35 0 0 30 0 0	3 28 2 8 0 28	36	Rs. 244.* The figure in column 8 includes Rs. 535, a portion of arrears at end of last year. The balance Rs. 624 is being recovered. Rs. 35 and Rs. 30 are 10 per cent. of the salary of occupant.
37	Tindivanam ..	Revenue bungalow or Sub-Collector's quarters.	10,686	..	10,686	2,805	744	3,549	652	170	822	2,153	574	2,727	1,708	427	2,135	62 0 0	12 0	37	
38	Do. ..	Sub-Divisional officer's quarters.	‖ 2,140	1,569	3,709	..	96	96	..	89	89	..	7	7	43 20	117	180	12 0 0 20 0 0	6 11 2 0	38	Rs. 23 is the normal rent. The rates charged were for portions occupied while under construction.
39	Manchakkuppam.	Barracks—South portion.	1,058	..	1,058	477	120	597	174	..	174	303	120	423	168	42	210	10 0 0	12 0	39	Rs. 69.*
		Negapatam.																			
40	Tiruttuaraippúndi.	Sub-Divisional officer's bungalow.	6,495	..	6,495	975	493	1,468	238	473	711	737	20	757	650	260	910	41 4 0	12 0	40	Rs. 235.*
41	Kadambady (Negapatam).	Executive Engineer's bungalow.	13,779	..	13,779	2,229	633	2,862	748	748	1,496	1,481	115	1,366	2,195	551	2,746	55 12 0	10 10	41	Rs. 118.* Vacant from 11th February 1894, from which date the Sub-Divisional officer, who also occupies Government quarters, has been in charge of the division—*see paragraph 5 of the report*
		Consulting Architect's Division.																			
42	Poonamallee Road.	Wallajah Baugh bungalow.	12,000	..	12,000	3,001	840	3,841	2,571	..	2,571	430	840	1,270	1,920	480	2,400	70 0 0	12 0	42	*See paragraph 7 of the report on last year's account.*
43	High Court buildings, Madras.	Vakils' Chambers (60) ..	1,46,812	..	1,46,812	..	10,418	10,418	..	..	..	..	10,418	10,418	..	5,572	5,572	15 0 0 for each chamber.	¶ ..	43	The figures in column 8 include Rs. 2,476, rent for certain chambers for few months in 1892-93. Rs. 2,087 in arrears at end of the year.

* Actual average cost of repairs included in the data for normal rent.

‡ Amount spent in dismantling the roof and reconstructing the same. No. 2403 W. of 8th September 1891).

§ Rs. 50 is the old normal rent.

† Occupied by a Supervisor, 2nd grade, Public Works Department. The increased value of the building due to the improvement will be ascertained and properly recorded in the next year's account (Government of India No. 318 B. of 27th August 1891; G.O. Half of it has been remitted owing to repairs (G.O. No. 2248 W. of 1st September 1893).

‖ Cost of site now included.

¶ All the chambers have been occupied more or less throughout the year.

ment Code, Volume I, chapter XI, 31.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Consulting Architect's Division—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. G.		
		Chambers for Barristers—																			
44	High Court buildings, Madras.	No. I	6,016	..	6,016	..	..	..	..	..	..	..	..	..	180	240	420	35 0 0	20 24	44	
45	Do. ..	No. II	6,016	..	6,016	..	..	..	..	..	..	..	..	..	180	240	420	35 0 0	19 24	45	Occupied from July and August 1892.
46	Do. ..	,, III	5,002	..	5,002	..	..	..	..	..	..	..	..	..	150	200	350	30 0 0	20 8	46	Rent recovered in 1894-95.
47	Do. ..	,, IV	6,016	..	6,016	..	..	..	..	..	..	..	..	..	180	240	420	35 0 0	20 14	47	
48	Do. ..	,, V (half) ..	9,867	..	9,867	400	600	1,000	..	..	..	400	600	1,000	296	395	691	58 0 0	12 0	48	Rent recovered at Rs. 50. Difference at Rs. 8 recovered in 1894-95.
49	Do. ..	Horse and carriage stalls 100 of one size.	38,158	..	38,158	..	..	..	..	..	..	..	..	..	..	1,526	1,526	2 4 0 per stall.	..	49	
50	Do. ..	Horse and carriage stalls 30 of one size.	8,049	..	8,049	..	..	..	..	..	..	..	..	..	..	322	322	1 10 0 per stall.	..	50	
51	Madras ..	Grassmere bungalow ..	7,000	..	7,000	255	289	544	215	103	318	40	186	226	222	280	502	30 0 0	9 20	51	Rs. 80.* *See paragraph 5 of the report.*
		Madura.																			
52	Uttamapálaiyam.	Sub-Divisional officer's bungalow (two-thirds occupied as residence).	1,026	200	1,236	469	57	526	530	251	751	61	194	255	164	45	209	10 0 0	4 22	52	Rs. 85.* *See paragraph 5 of the report.*
53	Dindigul ..	Sub-Collector's bungalow with out-houses.	12,559	..	12,559	2,952	650	3,602	720	289	1,009	2,232	361	2,593	2,008	502	2,510	54 0 0 60 0 0	6 7 5 20	53	Rs. 217.* Rs. 60 is the revised normal rent.
54	Ramnad ..	Residence for the Assistant Superintendent of Police.	5,617	52	5,669	1,525	178	1,703	1,662	1,081	2,743	137	903	1,040	900	226	1,126	35 0 0	8 0	54	Rs. 196.* Occupied from 2nd August 1894 after repairs. Rs. 35 is the revised normal rent, *but see paragraph 5 of the report.* Rs. 105 in arrears at end of the year.
		Tinnevelly.																			
55	Sérmádévi ..	Range officer's bungalow..	4,963 386	..	4,577	1,131	211	1,342	332	119	451	799	92	891	796 — 64	183	915	26 0 0 * 15 0 0 * 10 0 0	2 17 8 24 0 20	55	Rs. 132.*
56	Tuticorin ..	Sub-Collector's bungalow.	16,916	..	15,378	4,228	1,140	5,368	2,394	609	3,003	1,834	531	2,365	2,708 248	615	3,075	95 0 0	12 0	56	Rs. 579.* Rs. 102 is the revised normal rent.
57	Sérmádévi ..	Head Assistant Collector's bungalow	1,538 5,527	..	5,527	917	337	1,254	326	246	572	591	91	682	..	..	..	27 0 0	12 0	57	Rs. 324.* Only Revenue account is kept for this building. The figures are not therefore included in the total. See remark in the Capital and Revenue account of 1892-93.
58	Palamcottah ..	Sergeant's quarters with stables.	4,286	..	4,286	735	240	975	119	20	139	616	220	836	631	171	802	20 0 0	12 0	58	Rs. 69.*
		Total of Class I ..	6,01,692	20,534	6,22,226	78,681	32,697	1,11,378	32,642	14,808	47,450	46,039	17,889	63,928	52,177	23,775	75,952				
		CLASS II.																			
		Buildings the rents of which are fixed in accordance with Public Works Department Code, volume I, Chapter XI, 28 II, at 10 per cent. on the salary and local allowances of the tenant.																			
		Kistna Eastern.																			
59	Bezwada ..	Head Assistant Collector's residence.	425	10,863	11,288	..	92	92	..	..	..	..	92	92	..	83	83	77 0 0 64 0 0	2 3 0 3	59	Occupied from 26th January 1894 and interest charged from that date. Normal rent not yet fixed as the building is not yet completed. Rent for March 1894 in arrears.
		Bellary.																			
60	Anantapur ..	Police Inspector's quarters.	4,767	..	4,767	314	47	361	364	..	364	50	47	3	764	191	955	3 14 5	12 0	60	Normal rent is Rs. 28.
61	Do. ..	Police Superintendent's bungalow.	18,637	..	18,637	3,898	913	4,811	1,099	17	1,116	2,799	896	3,695	2,980	745	3,725	70 0 0 64 10 8 79 13 7	10 0 1 0 1 0	61	Normal rent is Rs. 104.
62	Do. ..	District Surgeon's quarters.	13,584	..	13,584	..	422	422	..	..	..	..	422	422	..	543	543	74 0 0 75 0 0	1 5 4 15	62	Normal rent is Rs. 79.
		Coimbatore.																			
63	Erode ..	Police Assistant Superintendent's quarters.	7,070	..	7,070	1,770	319	2,089	522	36	558	1,248	283	1,531	1,132	283	1,415	35 0 0	10 26	63	Normal rent is Rs. 41. Rs. 95 in arrears at end of the year.

* Actual average cost of repairs included in the data for normal rent.

† Occupied by Supervisors, 1st and 2nd grades (Public Works Department Code, Volume I, Chapter XI, 31).

Capital and Revenue Accounts of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Coimbatore—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
64	Erode ..	Sub-Collector's quarters ..	17,528	..	17,528	3,642	914	4,556	1,410	286	1,696	2,232	628	2,860	2,804	701	3,505	102 0 0 58 8 0 61 14 8 66 2 8	1 6 0 16 1 0 9 8	64	Normal rent is Rs. 102.
65	Pollachi ..	Residence for the Head-Assistant Collector.	14,326	203	14,529	2,886	667	3,553	700	164	864	2,186	503	2,689	2,254	577	2,831	58 8 0 55 5 4 30 0 0 76 0 0 64 0 10	1 9 1 0 0 13 0 15 8 16	65	Normal rent is Rs. 85.
66	Kollegal ..	Police Inspector's quarters.	2,929	..	2,929	548	84	632	293	164	457	255	80	175	458	117	575	7 0 0	12 0	66	Normal rent is Rs. 17.
		Crew Hall *—																			
67	Ootacamund ..	No. I Quarters ..	2,125	..	2,125	102	27	129	53	81	134	49	54	5	340	85	425			67	Normal rent is Rs. 12.
68	Do. ..	No. II do. ..	3,026	..	3,026	146	38	184	74	116	190	72	78	6	484	121	605	†	†	68	Normal rent is Rs. 18.
69	Do. ..	No. III do. ..	2,670	..	2,670	129	33	162	66	102	168	63	69	6	428	107	535			69	Normal rent is Rs. 15.
70	Do. ..	No. IV do. ..	2,125	..	2,125	102	27	129	53	81	134	49	54	5	340	85	425			70	Normal rent is Rs. 12.
		Detached bungalow Crew Hall *—																			
71	Do. ..	No. I quarters ..	2,886	..	2,886	139	36	175	71	110	181	68	74	6	460	115	575	†	†	71	Normal rent is Rs. 17.
72	Do. ..	No. II do. ..	2,992	..	2,992	144	37	181	74	114	188	70	77	7	480	120	600			72	Normal rent is Rs. 18.
		Connemera cottage on Stone House hill or clerk's Quarters *—																			
73	Do. ..	No. I block with out-houses.	8,397	..	8,397	313	110	423	55	..	55	258	110	368	1,322 + 16	336	1,674			73	Normal rent is Rs. 49.
74	Do. ..	No. II block with out-houses.	7,335	..	7,335	273	96	369	48	..	48	225	96	321	1,151 + 16	293	1,460	†	†	74	Normal rent is Rs. 43.
75	Do. ..	No. III block with out-houses.	8,399	..	8,399	313	110	423	55	..	55	258	110	368	1,322 + 16	336	1,674			75	Normal rent is Rs. 49.
		Ottley Hall bungalow *—																			
76	Do. ..	No. I quarters ..	5,118	..	5,118	221	68	289	106	366	472	115	298	183	820	205	1,025			76	Normal rent is Rs. 30.
77	Do. ..	No. II do. ..	4,955	..	4,955	214	66	280	102	355	457	112	289	177	792	198	990			77	Normal rent is Rs. 29.
78	Do. ..	No. III do. ..	7,063	..	7,063	306	95	401	146	506	652	160	411	251	1,128	282	1,410	†	†	78	Normal rent is Rs. 41.
79	Do. ..	No. IV do. ..	4,899	..	4,899	212	66	278	101	351	452	111	225	174	784	196	980			79	Normal rent is Rs. 29.
80	Do. ..	No. V do. ..	4,817	..	4,817	208	64	272	99	345	444	109	281	172	772	193	965			80	Normal rent is Rs. 28.
81	Do. ..	Two-thirds of dresser's Quarters attached to Civil dispensary.	4,000	..	4,000	137	68	205	80	270	350	57	202	145	620 20	160	800	4 0 0 3 0 0 2 0 0	12 0 4 27 2 7	81	Normal rent is Rs. 23. Occupied by two individuals for the periods in column 19.
82	Gudalur ..	Inspector's quarterts ..	7,128	..	7,128	360	90	450	48	..	48	312	90	402	1,136 + 4	285	1,425	7 8 0	12 0	82	Normal rent is Rs. 42.
		Salem.																			
83	Yercaud ..	Deputy Tahsildars residence.	2,648	..	2,648	611	137	748	597	..	597	14	137	151	396	106	502	12 0 0	12 0	83	Rs. 149. ‡ Revised normal rent is Rs. 22.
		West Coast.																			
84	Coondapoor ..	Head Assistant Collector's residence.	20,030	363	20,393	3,997	1,191	5,188	1,429	145	1,574	2,568	1,046	3,614	3,172	808	3,980	107 2 0 94 8 5	9 27 2 4	84	Rs. 482. ‡ Revised normal rent is Rs. 107; but with reference to the special rate sanctioned in Government of India No. 116 B. of 17th March 1894, G.O. No. 903 W. of 3rd April 1894, the building will be entered under class III in the next year's account.
85	Malappuram ..	Residence of the Assistant Superintendent of Police.	16,852	..	16,852	1,452	544	1,996	297	223	520	1,155	321	1,476	2,675	674	3,349	50 0 0 35 0 0 48 9 7 47 14 10	5 5 1 16 1 0 4 0	85	Rs. 100. ‡ Revised normal rent is Rs. 65.
86	Manantoddy ..	Police Inspector's house ..	5,768	..	5,768	442	144	566	46	..	46	376	144	520	750	231	981	12 0 0	12 0	86	Rs. 164. ‡ Revised normal rent is Rs. 33.
87	Vayitri ..	Do. do. ..	3,960	..	3,960	542	125	667	756	110	866	214	15	199	605	158	763	12 0 0 15 0 0 25 0 0	9 11 0 13 1 9	87	Rs. 181. ‡ Revised normal rent is Rs. 28.
88	Calicut ..	Late jailor's quarters ..	..	..	..	..	168	168	..	237	237	..	69	69	..	..	..	10 0 0	17 6	88	Occupied by a Stationary Sub-Magistrate from 26th October 1892. Particulars of capital cost, &c., will be ascertained and entered in the next year's account.

* Split up into sets of quarters. Figures in columns 7, 10,13 and 16 distributed in proportion to capital cost.
† These buildings were occupied by clerks of the Secretariat drawing different salaries for different periods.
‡ Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Consulting Architect's Division.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
89	Madras ..	Quarters for the Superintendent of Military students in the lower story south end room with kitchen and stables in the College of Engineering.	7,842	..	7,842	313	319	632	..	..	..	313	319	632	1,252	313	1,565	24 0 0 26 0 0	3 0 9 0	89	Rs. 100.† Normal rent is Rs. 35.
	Do. ..	Quarters for married Military students and teachers in one block—																			
90		Quarters No. I ..	3,848	..	3,848	173	131	304	72	140	212	101	9	92	616	154	770	15 0 0 8 12 0	3 8 8 23	90	Rs. 50 * { Revised normal rent is Rs. 17 for each quarters. For some period two sets of quarters were occupied by one officer and 10 per cent. of salary charged for the two sets together.
91		Quarters No. II ..	3,848	..	3,848	193	94	287	72	140	212	121	46	75	616	154	770	12 0 0 8 12 0	2 5 8 23	91	,, 50 * {
92		Quarters No. III ..	3,848	..	3,848	53	26	79	366	140	506	313	114	427	616	154	770	12 0 0	2 5	92	,, 50 * {
93	Do. ..	Quarters for the Superintendent, Government Brickfields.	1,540	..	1,540	50	75	125	..	..	..	50	75	125	248	62	310	6 0 0	12 0	93	Normal rent is Rs. 9. Rent charged at Rs. 6 from 25th August 1892.
		Total of Class II ..	2,27,385	11,429	2,38,814	24,183	7,443	31,626	9,254	4,599	13,853	14,929	2,844	17,773	33,789	9,171	42,960	..	..	..	
		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.																			
		Gódávari Eastern.																			
94	Dowlaishweram.	Quarry office	1,067	..	1,067	26	4	30	..	..	..	26	4	30	43	43	86	..	..	94	Rs. 46.* Normal rent is Rs. 8. Vacant throughout the year. The figure in column 8 represents arrears of last year.
95	Do. ..	Overseer's quarters, Government Workshops.	2,308	..	2,308	..	68	68	..	506	506	..	438	438	..	92	92	6 0 0	12 0	95	Occupied by a Temporary Overseer (Public Works Department Code, Volume I, Chapter XI, 31).
		Gódávari Western.																			
96	Ellore ..	Hospital building ..	3,063	..	3,063	688	6	694	503	30	533	185	24	161	492	123	615	7 0 0	9 9	96	Rs. 94.* Normal rent is Rs. 18. Occupied by an Overseer, 1st grade (Public Works Department Code, Volume I, Chapter XI, 31). Rent for 8 months and 12 days written off as irrecoverable (G.O., No. 483 W. of 20th February 1894).
97	Chettipett ..	Officer's quarters with godowns, cook-houses and stables.	16,877	..	16,877	2,171	390	2,561	1,821	294	2,115	350	96	446	2,672	675	3,347	37 0 0	9 18	97	Rs. 194.* Normal rent is Rs. 72. Half rate, *i.e.*, Rs. 36, charged—*vide* Government of India letter No. 130 B. of 22nd March 1892 (G.O., No. 1089 W. of 4th April 1892) † one rupee on account of additional capital cost in 1892-93.
		Kistna Eastern.																			
98	Masulipatam.	Collectors' residence ..	42,471	..	42,471	6,997	1,879	8,876	99	..	99	6,898	1,879	8,777	6,792	1,698	8,490	150 0 0	12 0	98	Rs. 204.* Normal rent is Rs. 158. Government of India letter No. 239 B. of 21st June 1889 (G.O., No. 1806 W. of 8th July 1889). The figure in column 8 includes arrears of last year.
		Nellore.																			
99	Gudur ..	Sub-Divisional officer's quarters.	3,221	..	3,221	216	..	216	85	251	336	131	251	120	503	129	632	..	..	99	Normal rent is Rs. 10. Vacant throughout the year.
		Bellary.																			
100	Penukonda ..	Range officer's bungalow and out-houses.	355	..	355	416	136	552	..	135	135	416	1	417	56	14	70	10 0 0 15 0 0	7 22 4 8	100	Rs. 185.* Normal rent is Rs. 16-8-0. Occupied by Supervisors, 2nd and 1st grades (Public Works Department Code, Volume I, Chapter XI, 31).
		Cuddapah.																			
101	Madanapalle.	Sub-Divisional officer's quarters.	3,185	..	3,185	..	168	168	..	39	39	..	129	129	32	127	159	10 0 0 15 0 0	7 21 6 23	101	Rs. 185.* Normal rent is Rs. 16-8-0. Occupied from 12th January 1893.
		Coimbatore.																			
102	Ootacamund..	Quarters near Stonehouse Hill.	2,642	..	2,642	1,032	180	1,212	47	47	94	985	133	1,118	376 48	106	530	15 0 0	12 0	102	Occupied by a Supervisor, 1st grade (Public Works Department Code, Volume I, Chapter XI, 31). Normal rent is also Rs. 15.
103	Erode ..	Sub-Divisional officer's quarters.	7,050	..	7,050	434	120	554	497	36	533	63	84	21	1,128	282	1,410	10 0 0	12 0	103	Occupied by a Supervisor, 2nd grade (Public Works Department Code, Volume I, Chapter XI, 31). Normal rent is Rs. 41.

* Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Coimbatore—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.		
104	Pollachi ..	Overseer's shed ..	600	..	600	..	34	34	..	199	199	..	165	165	96	24	120	15 0 0	3 9	104	Occupied by a Supervisor, 1st grade (Public Works Department Code, Volume I, Chapter XI, 31). Normal rent is Rs. 4.
105	Ootacamund..	Native officer's quarters, Stonehouse Hill.	1,883	..	1,883	326	88	414	..	160	160	326	72	254	272 + 28	75	375	7 0 0 6 0 0 10 0 0	2 0 1 12 6 27	105	Normal rent is Rs. 11. Occupied by Overseers, 1st and 2nd grades and a Supervisor, 2nd grade (Public Works Department Code, Volume I, Chapter XI, 31).
106	Do. ..	European Warder's Cottage No. I.	4,605	..	4,605	264	144	408	173	* 116	289	91	28	119	664 + 72	184	920	12 0 0	12 0	106	Normal rent is Rs. 27. Occupied by a Conductor (Public Works Department Code, Volume II, Appendix VII).
		West Coast.																			
107	Vayittri ..	Sub-Registrar's quarters..	4,056	..	4,056	221	60	281	131	62	193	90	2	88	514 + 55	162	731	5 0 0	12 0	107	Rs. 67.† Revised normal rent is Rs. 19. Government of India letter No. 538 B. of 28th December 1886 (G.O., No. 19 W. of 7th January 1857).
108	Calicut ..	Vakils' Chambers of 36 rooms.	14,539	..	14,539	3,316	902	4,218	..	..	..	3,316	902	4,218	3,700 1,376	581	2,905	2 0 0 per room.	12 0	108	Rs. 915.† Revised normal rent is Rs. 3-8-0. Government of India letter No: 314 B. of 18th August 1892 (G.O., No. 2389 W. of 26th August 1892).
		South Arcot.																			
109	Vriddhachalam.	Sub-Divisional officer's quarters (bungalow of the Range officer).	3,246	..	3,246	610	147	757	285	150	435	325	3	322	520	130	650	7 0 0 10 0 0 20 0 0	1 21 4 14 4 0	109	Rs. 355.† Normal rent is Rs. 20 for half of the fields used as residence. Half of the capital cost will be written off next year. Occupied by an Overseer, 1st grade, and a Supervisor, 2nd grade (Public Works Department Code, Volume I, Chapter XI, 31).
110	Manchakkuppam.	Government House or Collector's residence.	20,000	..	20,000	..	875	875	749	1,146	1,895	749	271	1,020	3,200	800	4,000	125 0 0	7 11	110	Rs. 1,023.† Normal rent is Rs. 152. Rent at Rs. 125 charged from 1st July 1893. Government of India No. 266 B. of 16th August 1893 (G.O., No. 2250 W. of 1st September 1893). Vacated from 12th February 1894 on account of repairs (Public Works Department Code, Volume I, Chapter XI, 28-III. G.O., No. 823 W. of 28th March 1894).
		Chingleput.																			
111	Karunguzhi ..	Public Works Department bungalow.	1,532	..	1,530	190	..	190	..	74	74	190	74	116	244	61	305	..	..	111	Normal rent is Rs. 9. Vacant throughout the year.
		Negapatam.																			
112	Mannárgudi ..	Sub-Divisional officer's bungalow.	5,550	..	5,550	195	161	356	169	24	193	26	137	163	449	222	671	15 0 0 10 0 0	7 4 4 26	112	Normal rent is Rs. 32-4-0. Occupied by Supervisors, 1st and 2nd grades (Public Works Department Code, Volume I, Chapter XI, 31).
		Consulting Architect's Division.																			
113	Madras ..	School of Arts bungalow..	9,271	..	9,271	2,400	600	3,000	1,872	..	1,872	528	600	1,128	1,280 204	371	1,855	50 0 0	12 0	113	Rs. 302.† Normal rent is Rs. 56. Rs. 50 is the house rent drawn by the Superintendent, School of Arts —*vide* Government of India letter No. 201 B. of 15th June 1891 printed with G.O., No. 1764 W. of 30th June 1891.
		Madura.																			
114	Dindigul ..	Range office bungalow ..	5,803	..	5,803	239	..	239	319	68	387	80	68	148	520	232	752	..	..	114	Rs. 115.† ¢ Normal rent is Rs. 28. Vacant throughout the year.
		Total of Class III ..	1,53,324	..	1,53,324	19,741	5,962	25,703	6,750	3,337	10,087	12,991	2,625	15,616	22,584	6,131	28,715	..	..		
		CLASS IV.																			
		Buildings allotted rent free under the special authority of the Government of India.																			
		Vizagapatam.																			
115	Párvatípuram.	Police Apothecary's quarters and Jail Superintendent's quarters.	3,058	..	3,058	321	..	321	208	48	256	113	— 48	65	488	122	610	..	..	115	Public Works Department Code, Volume II, Appendix VII, and extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
		Gódávari Eastern.																			
116	Dowlaishweram	Deputy Superintendent's quarters workshop.	2,220	..	2,220	411	..	411	86	2	88	325	— 2	323	356	89	445	..	..	116	Occupied up to 31st January 1894 by Sergeant-Instructor, D Company, East Coast Rifle Volunteers (Public Works Department Code, Volume II, Appendix VII).
117	Rajahmundry.	Quarters for the Superintendent, Central Jail.	14,963	..	14,963	..	..	..	..	778	778	..	778	778	..	598	598	..	..	117	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).

* Met from Imperial Military Works Grant.

† Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Gódávari Eastern—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
118	Rajahmundry.	Jailor's quarters ..	5,367	..	5,367	..	..	..	..	..	..	..	..	..	..	214	214	..	..	118	Government of India letter No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892).
119	Do. ..	Deputy Jailor's quarters..	2,509	..	2,509	..	..	..	..	..	..	..	..	..	..	100	100	..	..	119	
120	Do. ..	Warder's huts	9,062	..	9,062	..	..	..	..	..	..	..	..	..	..	362	362	..	..	120	Government of India letter No. 69 B. of 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
		Kistna, Eastern.																			
121	Masulipatam.	Jailor's quarters ..	1,409	1,056	2,465	..	..	..	..	259	259	..	259	259	224	56	280	..	..	121	Government of India letter No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892). This building is now occupied by a Reserve Police Inspector, who pays rent. Will be transferred to the proper class in the next year's account.
		Nellore.																			
122	Nellore ..	Jailor's quarters ..	2,020	..	2,020	..	..	..	112	..	112	112	..	112	324	81	405	..	..	122	Do. do. do.
		Coimbatore.																			
123	Ootacamund..	European Warder's cottage No. II.	4,605	..	4,605	47	..	47	173	* 116	289	126	116	242	664	184	920	..	..	123	Occupied free of rent by a Gunner (Public Works Department Code, Volume II, Appendix VII).
124	Do. ..	European Warder's cottage No. IV.	4,605	..	4,605	131	..	131	157	* 116	273	26	116	142	664 +72	184	920	..	..	124	Occupied free of rent by a Sergeant Instructor, Nilgiri Volunteer Rifle Corps (Public Works Department Code, Volume II, Appendix VII).
125	Coimbatore ..	Jail Superintendent's quarters.	10,300	..	10,300	..	..	..	..	..	..	..	..	..	1,648	412	2,060	..	..	125	Extract from a statement approved by the Secretary of State received with the Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
126	Do. ..	Jailor's quarters ..	10,452	..	10,452	..	..	..	..	..	..	..	..	..	1,672	418	2,090	..	..	126	Government of India No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892).
127	Do. ..	Deputy Jailor's quarters.	2,555	..	2,555	..	..	..	..	..	..	..	..	..	408	102	510	..	..	127	
128	Do ..	European Chief Constable's quarters.	914	..	914	..	..	..	..	..	..	..	..	..	144	36	180	5	1—0	128	Occupied rent free for the first ten months of the year by a Jail Warder (Government of India No. 69 B. of 9th March 1893—G O., No. 764 W. of 20th March 1893). Normal rent is Rs. 5. Will be transferred to class I in the next year's account.
129	Ootacamund ..	Apothecary's quarters, Government House.	5,250	..	5,250	..	..	..	142	..	142	142	..	142	800 +40	210	1,050	..	..	129	Vacant throughout the year.
130	Do. ..	Sapper's Hospital, Stone House Hill.	5,779	..	5,779	75	..	75	115	69	184	40	69	109	888 +36	231	1,155	..	..	130	Occupied free of rent for the first three months 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). Vacant from 1st July 1893.
131	Do. ..	European Warder's Cottage No. V.	4,165	..	4,165	..	..	..	157	116	273	157	116	273	592 +72	166	830	..	..	131	Occupied free of rent by a Sergeant Instructor, Nilgiri Volunteer Rifle Corps (Public Works Department Code, Volume II, Appendix VII).
132	Do. ..	European Warder's Cottage No. III.	4,605	..	4,605	..	..	..	173	116	289	173	116	289	664 +72	184	920	..	..	132	Occupied by a Soldier Clerk (Public Works Department Code, Volume II, Appendix VII).
133	Do. ..	Sapper's lines, old Ooty, and new blocks, Stone House Hill.	33,865	..	33,865	..	..	..	338	1,095	1,433	338	1,095	1,433	5,220 +196	1,354	6,770	..	..	133	Occupied by a detachment of Native Infantry (Army Regulations, India, Volume I, Part II, article 260, and G.O., No. 1920 W. of 17th July 1889).
134	Government Gardens.	Curator's house ..	10,603	..	10,603	..	..	..	..	..	..	..	..	..	1,656 +40	424	2,120	..	..	134	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
135	Ootacamund ..	Cinchona Villa property ..	24,309	..	24,309	..	..	..	427	..	427	427	..	427	3,473 +396	972	4,841	..	..	135	Occupied by Government Botanist and Director of Cinchona Plantations, Nilgiris—Government of India 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 Professor Lawson].
136	Wellington ..	Inspector's quarters ..	3,783	..	3,783	..	..	..	..	..	..	..	..	..	560 +44	151	755	..	..	136	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).
137	Government Gardens.	Overseer's house ..	1,300	..	1,300	..	..	..	..	..	..	..	..	..	200 +8	52	260	..	..	137	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
138	Dodabetta Estate.	Sub-Overseer's house ..	3,058	..	3,058	..	..	..	..	..	..	..	..	..	480 +8	122	610	..	..	138	
139	Do. ..	Overseer's house ..	5,772	..	5,772	..	..	..	..	..	..	..	..	..	920 +4	231	1,155	..	..	139	
140	Do. ..	Clerk's quarters ..	1,014	..	1,014	..	..	..	..	..	..	..	..	..	160	40	200	..	..	140	Vacant throughout the year.
141	Naduvatam ..	Head Overseer's bungalow.	6,087	..	6,087	..	..	..	..	..	..	..	..	..	960 +12	243	1,215	..	..	141	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
142	Do. .	Sub-Overseer's bungalow.	2,292	..	2,292	..	..	..	..	..	..	..	..	..	360 +8	92	460	..	..	142	
143	Do. ..	Store-keeper's quarters ..	2,007	..	2,007	..	..	..	..	..	..	..	..	..	320	80	400	..	..	143	
144	Pykara ..	Head Overseer's bungalow, Wood Estate.	2,270	..	2,270	..	..	..	..	..	..	..	..	..	360 +4	91	455	..	..	144	
145	Do. ..	Sub-Overseer's bungalow, Hooker Estate.	1,559	..	1,559	..	..	..	..	..	..	..	..	..	240 +8	62	310	..	..	145	

* Met from Imperial Military Works grant.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Salem.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
146	Salem ..	Jail Superintendent's quarters.	9,769	..	9,769	..	..	..	..	..	..	..	..	..	1,564	391	1,955	..	..	146	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No 1764 W. of 30th June 1891).
147	Do. ..	Jailor's quarters ..	4,670	..	4,670	..	..	..	..	..	..	..	..	..	748	187	935	..	..	147	Government of India No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892).
148	Do. ..	Deputy Jailor's quarters.	3,732	..	3,732	..	..	..	..	..	..	..	..	..	596	149	745	..	..	148	
149	Do. ..	European Chief Constable's quarters.	2,025	..	2,025	..	..	..	..	..	..	..	..	..	324	81	405	..	..	149	Occupied by a Jail Warder—Government of India No. 69 B. of 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
		Cong. Architect Division.																			
150	Egmore ..	Magistrate's quarters, Egmore Police Court.	20,370	..	20,370	..	..	..	125	..	125	125	..	125	3,260	815	4,075	..	..	150	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
151	Do. ..	Apothecary's quarters, Women and Children Hospital.	3,544	..	3,544	..	..	..	15	..	15	15	..	15	568	142	710	..	..	151	
152	Do. ..	Quarters for the Superintendent, City Police ..	6,917	..	6,917	..	..	..	631	123	754	631	123	754	1,108	277	1,385	..	..	152	Extract from a statement approved by the Secretary of State received with Government of India No. 188 B. of 7th May 1892 (G.O., No. 1486 W. of 13th May 1892).
153	Do. ..	Upper storey of the office of the Commissioner of Police.	19,700	..	19,700	..	..	..	56	..	56	56	..	56	3,152	788	3,940	..	..	153	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
154	Do. ..	Superintendent's quarters, Government Central Museum.	13,935	..	13,935	..	..	..	1,738	28	1,766	1,738	28	1,766	2,228	557	2,785	..	..	154	
155	Madras ..	Taxidermist's quarters ..	2,566	..	2,566	..	..	..	213	..	213	213	..	213	412	103	515	..	..	155	
156	Rayapuram ..	Quarters for the Governor, Government Work House.	3,799	..	3,799	..	..	..	255	3	258	255	3	258	598	152	750	..	..	156	Government of India No. 352 B. of 14th September 1892 (G.O., No. 2714 W. of 30th September 1892).
157	Do. ..	Quarters for the Warder, Government Work House.	2,094	..	2,094	..	..	..	..	..	..	..	..	..	332	84	416	..	..	157	
158	Madras ..	Matron's quarters, Voluntary Venereal Hospital,	4,549	..	4,549	..	..	..	..	..	..	..	..	..	728	182	910	..	..	158	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
159	Do. ..	Jailor's quarters, Debtor's Jail.	6,456	..	6,456	..	..	..	425	..	425	425	..	425	774	258	1,032	..	..	159	
160	Do. ..	Quarters for the Superintendent, Government Lime Kilns.	526	..	526	..	..	..	132	..	132	132	..	132	84	21	105	..	..	160	Government of India No. 352 B. of 14th September 1892 (G.O., No. 2714 W. of 30th September 1892).
161	Do. ..	Superintendent's quarters, Lunatic Asylum.	31,060	..	31,060	..	..	..	595	1,596	2,191	595	1,596	2,191	4,968	1,242	6,210	..	..	161	
162	Do. ..	Quarters for 1st-class Apothecary, Lunatic Asylum.	7,200	..	7,200	..	..	..	52	..	52	52	..	52	1,152	288	1,440	..	..	162	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
163	Do. ..	Quarters for Civil Apothecary, Lunatic Asylum.	4,431	..	4,431	..	..	..	..	20	20	..	20	20	708	177	885	..	..	163	
164	Do. ..	Quarters for two 1st-class European Attendants, Lunatic Asylum.	8,073	..	8,073	..	..	..	..	..	..	..	..	..	1,292	323	1,615	..	..	64	
165	Do. ..	Quarters for two 2nd-class European Attendants, Lunatic Asylum.	5,752	..	5,752	..	..	..	..	..	..	..	..	..	920	230	1,150	..	..	165	Extract from a statement approved by the Secretary of State received with Government of India No. 74 B. of 11th March 1893 (G.O., No. 824 W. of 27th March 1893).
166	Do. ..	Matron's quarters, Lunatic Asylum.	4,431	..	4,431	..	..	..	..	35	35	..	35	35	708	177	885	..	..	166	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
167	Do. ..	Assistant Matron's quarters, Lunatic Asylum.	4,286	..	4,286	..	..	..	45	..	45	45	..	45	684	171	855	..	..	167	
168	Vepery ..	Inspector's quarters, Vepery Police.	3,919	..	3,919	..	..	..	..	..	..	..	..	..	628	157	785	..	..	168	
169	Madras ..	Resident Surgeon's quarters, General Hospital.	20,717	..	20,717	..	..	..	26	162	188	26	162	188	2,607	829	3,436	..	..	169	
170	Do. ..	Matron's quartors, General Hospital.	9,744	..	9,744	..	..	..	..	460	460	..	460	460	1,556	389	1,945	..	..	170	
171	Do. ..	Quarters for 18 Nurses, General Hospital.	21,142	..	21,142	..	..	..	253	..	253	253	..	253	3,384	846	4,230	..	..	171	
172	Do. ..	Sergeant's quarters, General Hospital.	6,731	..	6,731	..	..	..	21	154	175	21	154	175	1,076	269	1,345	..	..	172	Extract from a statement approved by the Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
173	Do. ..	Jailor's quarters, Penitentiary.	6,304	..	6,304	..	..	..	1,483	..	1,483	1,483	..	1,483	1,008	252	1,260	..	..	173	
174	Do. ..	Deputy Jailor's quarters, Penitentiary.	3,324	..	3,324	..	..	..	149	..	149	149	..	149	532	133	665	..	..	174	
175	Do. ..	Matron's quarters, Penitentiary.	4,149	..	4,149	..	..	..	..	..	..	..	..	..	664	166	830	..	..	175	
176	Do. ..	Quarters for the Keeper, St. George's Cathedral.	3,623	..	3,623	..	..	..	756	..	756	756	..	756	580	145	725	..	..	176	

Capital and Revenue account of Government buildings let or available for rent as residence during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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 previous 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	21	22
		Consulting Architect's Division—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
177	Madras ..	Quarters for the Principal, College of Engineering.	25,890	..	25,890	..	..	..	1,690	1,036	2,726	1,690	1,036	2,726	4,144	1,036	5,180	..	..	177	Extract from a statement approved by the Secretary of State, received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
178	Do. ..	Superintendent's quarters, Lying-in Hospital with out-houses.	20,255	..	20,255	..	..	..	794	..	794	794	..	794	3,240	810	4,050	..	..	178	
179	Do. ..	Apothecary's quarters, Lying in Hospital.	7,487	..	7,487	..	..	..	97	..	97	97	..	97	1,196	299	1,495	..	..	179	
180	Do. ..	Matron's quarters, Lying-in Hospital.	4,473	..	4,473	..	..	..	75	..	75	75	..	75	716	179	895	..	..	180	
181	Do. ..	Qu rters for the head nurse and midwife, Lying-in Hospital.	8,226	..	8,226	..	..	..	..	..	..	..	..	..	1,316	329	1,645	..	..	181	Extract from a statement approved by the Secretary of State, received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
182	Do. ..	Resident Apothecary's quarters, Opthalmic Hospital.	9,627	..	9,627	..	..	..	..	..	..	..	..	..	1,540	385	1,925	..	..	182	
183	Do. ..	Main building at the Observatory occupied by the Government Astronomer.	19,637	..	19,637	..	..	..	483	..	483	483	..	483	3,140	785	3,925	..	..	183	
184	Do. ..	Quarters for Sub-Inspector, B division police station, Moore's street.	5,182	..	5,182	..	..	..	96	4	100	96	4	100	828	207	1,035	..	..	184	
185	Do. ..	Quarters for Sub-Inspector, D division police station, Peter's road.	3,139	..	3,139	..	..	..	..	..	..	..	..	..	504	126	630	..	..	185	Government of India No. 188 B. of 7th May 1892 (G.O., No. 1486 W. of 13th May 1892).
186	Do. ..	College of Engineering—Quarters for single and married students, lower storey, east side rooms.	5,042	..	5,042	..	..	..	11	405	416	11	405	416	808	202	1,010	..	..	186	
	Do. ..	Quarters for the married Military students and teachers of the College of Engineering in one block—																			Occupied free of rent by Military Students who are soldiers (G.O., No 357 W. of 5th February 1892, and G.O., No. 2857 W. of 14th October 1892).
187		Quarters No. IV	3,848	..	3,848	..	..	..	214	140	354	214	140	354	616	154	770	..	..	187	
188		Do. ,, V ..	3,848	..	3,848	..	..	..	214	140	354	214	140	354	616	154	770	..	..	188	
189		Do. ,, VI ..	3,848	..	3,848	..	..	..	215	140	355	215	140	355	616	154	770	..	..	189	
190		Apothecary's quarters, Leper Hospital.	8,145	..	8,145	..	..	..	22	..	22	22	..	22	..	326	326	..	..	190	Extract from a statement approved by Secretary of State received with Government of India No. 201 B. of 15th June 1891 (G.O., No. 1764 W. of 30th June 1891).
		Total of class IV ..	5,69,942	1,056	5,70,998	985	..	985	12,969	7,161	20,130	11,984	7,161	19,145	83,536	22,755	1,06,291	..	..		
		CLASS V.																			
		Buildings which are allotted rent-free or at reduced rents under Public Works Department Code, Volume I, Chapter XI, 28 III (c) and (d).																			
		Rent-free buildings.																			
		Gódávari Eastern.																			
191	Rajahmundry.	Quarters for two native nurses, District Jail.	2,491	..	2,491	..	..	..	..	..	..	..	..	..	100	100	..	..	..	191	*See paragraph 8 of the report.*
192	Do.	Constables' huts, District jail.	19,046	..	19,046	..	..	..	..	..	..	..	..	..	762	762	..	..	..	192	
		Coimbatore.																			
193	Ootacamund.	Cooly lines on Stonehouse Hill.	5,477	..	5,477	..	..	..	..	207	207	..	207	207	852	219	1,095	..	..	193	G.O., No. 1668 W. of 25th June 1889.
194	Coonoor ..	Cooly lines at Sim's Park.	533	..	533	..	..	..	..	..	..	..	..	..	+ 24 80	21	105	..	..	194	
195	Ootacamund.	One-third portion of dresser's quarters attached to Civil dispensary.	1,999	..	1,999	..	..	..	40	135	175	40	135	175	+ 4 312 + 8	80	400	..	..	195	Occupied rent-free by a compounder up to 31st December 1893 (G.O., No. 2013 W. of 14th July 1892).
		Salem.																			
196	Yercaud ..	Quarters for Deputy Tahsildar's clerks.	3,890	..	3,890	..	..	..	..	..	..	..	..	..	156	156	..	..	..	196	G.O., No. 510 W. of 17th February 1892.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item Number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		North Arcot.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
197	Vellore ..	Quarters for store watchmen.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	197	G.O., No. 2215 W. of 30th August 1893. Particulars of capital cost, &c., will be ascertained and entered in the next year's account.
		Consulting Architect Division.																			
198	Madras ..	Quarters for the Port head signaller.	4,525	..	4,525	..	..	..	..	..	..	..	..	..	724	181	905	..	..	198	G.O., No. 33 W. of 10th January 1893.
199	Do. ..	Quarters for the conservancy Sergeant, Chepâk park.	1,570	..	1,570	..	..	..	175	304	479	175	304	479	252	63	315	..	..	199	G.O., No. 3203 W. of 19th November 1892.
200	Do. ..	Assistant Matron's quarters, Lying-in Hospital.	4,293	..	4,293	..	..	..	568	..	568	568	..	568	688	172	860	..	..	200	G.O., No. 2857 W. of 14th October 1892.
201	Do. ..	Quarters for 1st-class Hospital Assistant, Penitentiary.	3,456	..	3,456	..	..	..	..	..	..	..	..	..	416	104	520	..	..	201	Public Works Department Code, Volume I, Chapter XI, 32 V.
202	Do. ..	Quarters for 2nd-class Hospital Assistant, Penitentiary.	3,456	..	3,456	..	..	..	..	..	..	..	..	..	416	104	520	..	..	202	
203	Do. ..	Superintendent's quarters, Alms house.	2,212	..	2,212	..	..	..	..	..	..	..	..	..	352	88	440	..	..	203	
204	Do. ..	Seventy-five quarters for native keepers, Lunatic Asylum.	13,130	..	13,130	..	..	..	..	..	..	..	..	..	..	525	525	..	..	204	
205	Do. ..	Clerk's quarters, St. Andrew's Kirk.	3,463	..	3,463	..	..	..	..	..	..	..	..	..	556	139	695	..	..	205	
206	Do. ..	Quarters for eight native nurses, Lying-in Hospital.	5,791	..	5,791	..	..	..	..	..	..	..	..	..	..	232	232	..	..	206	See paragraph 8 of the report.
207	Old Auxiliary Medical School, Royapuram.	Quarters for the Apothecary attached to Leper Hospital.	9,190	..	9,190	..	..	..	..	..	..	..	..	..	..	368	368	..	..	207	
208	Do. ..	Quarters for the Apothecary of the Monegar Choultry.	9,190	..	9,190	..	..	..	..	..	..	..	..	..	..	368	368	..	..	208	
		Total of Rent-free buildings under Class V ..	93,712	..	93,712	..	..	..	783	646	1,429	783	646	1,429	4,684	3,682	8,366	..	..		
		Other buildings, Gódávari Eastern.																			
209	Dummagudem.	Writer's house No. I ..	277	..	277	58	18	76	52	..	52	6	18	24	44	11	55	1 8 0	12 0	209	Rs. 16.* Normal rent is Rs. 2½. Rs. 1½ is 5 per cent. of the salary of the occupant (G.O., No. 1712 W. of 8th June 1892).
		West Coast.																			
210	Manantoddy ..	European Head Constable's bungalow.	2,783	..	2,783	47	10	57	47	..	47	..	10	10	336	111	447	1 12 0	5 15	210	Rs. 79.* Revised normal rent is Rs. 16.
211	Vayitri ..	Do. do. ..	2,466	..	2,466	134	36	170	122	90	212	12	54	42	370	99	469	3 0 0	12 0	211	Rs. 172.* Revised normal rent is Rs. 23. The rates charged are 5 per cent. of the salaries of the occupant (G.O., No. 2209 W. of 14th August 1891).
212	Cochin ..	Police Hospital.. ..	5,000	..	5,000	76	22	98	112	26	138	36	4	40	800	200	1,000	2 0 0	12 0	212	Revised normal rent is Rs. 29. Rent charged at Rs. 2 to a sub-overseer (G.O., No. 2173 W. of 5th August 1892). One month's rent in arrears.
213	Vayitri ..	Sub-Magistrate's quarters.	5,168	..	5,168	477	120	597	90	..	90	387	120	507	824	206	1,030	10 0 0	12 0	213	Revised normal rent is Rs. 30. Rent charged at Rs. 10 (G.O., No. 353 W. of 8th February 1887).
		North Arcot.																			
214	Vellore ..	Quarters for Storekeeper.	..	..	..	..	8	8	..	..	..	..	8	8	..	..	..	1 0 0	8 17	214	Rent charged at Re. 1 (G.O., No. 2667 W. of 8th October 1893). Particulars of capital cost, &c., will be ascertained and entered in the next year's account.
		Chingleput.																			
215	Tripasore ..	Government quarters adjoining the School Room old Barracks.	961	..	961	144	36	180	..	..	..	144	36	180	160	39	199	3 0 0	12 0	215	Normal rent is Rs. 6. Rent charged at Rs. 3 (G.O., No. 1537 W. of 9th June 1893).

* Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893–94.

Item number.	Locality.	Class and name or number of buildings.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Trichinopoly.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		European Infantry bomb-proofed and tiled barracks.																			
216	Trichinopoly.	Block No. 2	8,536	..	8,536	..	42	42	..	..	..	..	42	42	..	341	341	0 6 0	12 0	216	Normal rent is Rs. 35.
217	Do. ..	„ „ 3	3,061	..	3,061	..	19	19	..	..	..	..	19	19	..	122	122	1 9 7	12 0	217	„ „ Rs. 12. } 5 per cent. charged (G.O. No. 2623 W. of 30th September 1891).
218	Do. ..	„ „ 4	3,151	..	3,151	..	19	19	..	..	..	..	19	19	..	126	126	1 9 7	12 0	218	„ „ Rs. 13.
219	Do. ..	„ „ 5	2,746	..	2,746	..	19	19	..	..	..	..	19	19	..	110	110	1 9 7	12 0	219	„ „ Rs. 11.
		Total, Other buildings under Class V ..	34,149	..	34,149	936	349	1,285	423	116	539	513	233	746	2,534	1,365	3,899	....	..	..	

Abstract.

..	..	Total of Class I ..	6,01,692	20,534	6,22,226	78,681	32,697	1,11,378	32,642	14,808	47,450	46,039	17,889	63,928	52,177	23,775	75,952	....	..	..	
..	..	„ „ II ..	2,27,385	11,429	2,38,814	24,183	7,443	31,626	9,254	4,599	13,853	14,929	2,844	17,773	53,789	9,171	42,960	....	..	..	
..	..	„ „ III ..	1,53,324	..	1,53,324	19,741	5,962	25,703	6,750	3,337	10,087	12,991	2,625	15,616	22,584	6,131	28,715	....	..	..	
..	..	„ „ IV ..	5,69,942	1,056	5,70,998	985	..	985	12,969	7,161	20,130	11,984	7,161	19,145	83,536	22,755	1,06,291	....	..	..	
..	..	„ „ V { Rent-free buildings.	93,712	..	93,712	..	..	..	783	646	1,429	783	646	1,429	4,684	3,682	8,366	....	..	..	
		„ „ V { Other buildings.	34,149	..	34,149	936	349	1,285	423	116	539	513	233	746	2,534	1,365	3,899	....	..	..	
		Grand Total ..	16,80,204	33,019	17,13,223	1,24,526	46,451	1,70,977	62,821	30,667	93,488	61,705	15,784	77,489	1,99,304	66,879	2,66,183	....	..	..	

	RS.
Rent of buildings realized as per Capital and Revenue account	46,451
Rent realized from buildings for which Capital and Revenue accounts are not maintained	9,013
Total rent as per Finance accounts ..	55,464

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

APPENDIX A.

LIST of buildings brought on to the Capital and Revenue Accounts for 1893-94.

Item number.	Item number in Capital and Revenue Account for 1893-94.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
				Class I.		
1	3	Ganjám ..	Chatrapur ..	Collector's residence ..	16,629	Newly constructed.
2	43	Consulting Architect.	High Court, Madras.	Vakils' Chambers, 60 ..	1,46,812	Do.
3	44	Do. ..	Do. ..	Chambers for Barristers, No. I.	6,016	Do.
4	45	Do. ..	Do. ..	Chambers for Barristers, No. II.	6,016	Do.
5	46	Do. ..	Do. ..	Chambers for Barristers, No. III.	5,002	Do.
6	47	Do. ..	Do. ..	Chambers for Barristers, No. IV.	6,016	Do.
7	48	Do. ..	Do. ..	Chambers for Barristers, No. V (half).	9,867	Do.
8	49	Do. ..	Do. ..	Horse and carriage stalls.	38,158	Do.
9	50	Do. ..	Do. ..	Horse and carriage stalls.	8,049	Do.
				Class II.		
10	59	Kistna Eastern.	Bezwada ..	Head Assistant Collector's residence.	425	Do.
11	62	Do. ..	Anantapur ..	District Surgeon's quarters.	13,584	Do.
12	88	West Coast ..	Calicut ..	Late Jailor's quarters ..	..	Now occupied as a residence by Stationary Sub-Magistrate.
				Class III.		
13	95	Gódávari Eastern.	Dowlaishweram.	Overseer's quarters, Government Workshops.	2,308	Transferred from Irrigation.
14	101	Cuddapah ..	Madanapalle ..	Sub-Divisional officer's quarters.	3,185	Brought on Executive Engineer's return.
				Class IV.		
15	117	Gódávari Eastern.	Rajahmundry..	Quarters for the Superintendent, Central Jail.	14,963	Do. do.
16	118	Do. ..	Do. ..	Jailor's quarters ..	5,367	Do. do.
17	119	Do. ..	Do. ..	Deputy Jailor's quarters.	2,509	Do. do.
18	120	Do. ..	Do. ..	Warders' huts ..	9,062	Do. do.
19	121	Kistna Eastern..	Masulipatam ..	Jailor's quarters ..	1,409	Do. do.
				Class V.		
20	191	Gódávari Eastern.	Rajahmundry..	Quarters for two Native nurses, District Jail.	2,491	Do. do.
21	192	Do. ..	Do. ..	Constables' huts, District Jail.	19,046	Do. do.
22	196	Salem	Yercaud ..	Quarters for Deputy Tahsildar's clerks.	3,890	Newly constructed.
23	197	North Arcot ..	Vellore ..	Quarters for store watchman.	..	Do.
24	203	Consulting Architect.	Madras ..	Superintendent's quarters, Alms House.	2,212	Brought on the Architect's return.
25	204	Do. ..	Do. ..	Seventy-five quarters for native keepers, Lunatic Asylum.	13,130	Do. do.
26	205	Do. ..	Do. ..	Clerks' quarters, St. Andrew's Kirk.	3,463	Do. do.
27	206	Do. ..	Do. ..	Quarters for Native nurses, Lying-in Hospital.	5,791	Do. do.
28	207	Do. ..	Ráyapuram ..	Quarters for Apothecary, Leper Hospital.	9,190	Do. do.
29	208	Do. ..	Do. ..	Quarters for Apothecary, Monegar Choultry.	9,190	Do. do.
30	214	North Arcot ..	Vellore ..	Quarters for storekeeper.	..	Newly constructed.

List of buildings brought on the Capital and Revenue Accounts for 1893-94—*cont.*

Item number.	Item number in Capital and Revenue Account for 1893-94.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
				Class V—cont.		
31	216	Trichinopoly ..	Trichinopoly ..	European Infantry bomb-proofed and tiled barracks, Block No. II.	8,536	Classed as Provincial—G.O. No. 1494 W. of 1st June 1891.
32	217	Do. ..	Do. ..	European Infantry bomb-proofed and tiled barracks, block No. III.	3,061	
33	218	Do. ..	Do. ..	European Infantry bomb-proofed and tiled barracks, block No. IV.	3,151	
34	219	Do. ..	Do. ..	European Infantry bomb-proofed and tiled barracks, block No. V.	2,746	
				Total ..	3,81,274	

APPENDIX B.

LIST of buildings omitted from the Capital and Revenue Accounts for 1893-94.

Item number.	Item number in Capital and Revenue Account for 1893-94.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
				Class I.	RS.	
1	3	Ganjám ..	Ichchhápur ..	Overseer's building ..	490	Occupied as a dispensary.
2	6	Gódávari Eastern	Dumagudiem ..	Executive Engineer's bungalow.	13,745	Ordered to be demolished—G.O. No. 1629 W. of 29th June 1894.
3	9	Do. ..	Do. ..	Writer's house No. 3 ..	106	Ordered to be demolished—G.O. No. 1726 W. of 1st July 1893.
4	10	Do. ..	Do. ..	Provision store ..	2,382	Not a residence.
5	17	Kistna Western.	Vadeshweram..	Lime shed	1,807	Now used as a lime shed.
6	24	Bellary ..	Anantapur ..	Apothecary's quarters ..	4,767	Transferred to Police Department—G.O. No. 1137 W. of 24th April 1893.
7	40	Salem ..	Salem ..	District Munsif's Courthouse formerly barracks (one-third portion).	1,503	Now used as an office.
8	50	Consulting Architect.	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	Not a residence.
9	54	Do. ..	Ráyapuram ..	A room in the old boundary town wall.	518	Do.
10	62	Madura ..	Pámban ..	Portion of Port officer's bungalow.	2,347	Transferred to Marine Department—G.O. No. 2721 W. of 24th October 1894.
				Class III.		
11	97	Coimbatore ..	Ootacamund ..	Mount Stuart buildings.	99,127	Not a residence. See also Accountant-General, Public Works Department, Nos. 516 G. and 746 G. of 25th April and 15th June 1894 respectively.
12	98	Do. ..	Do. ..	Main building, European Jail.	38,061	
13	100	West Coast ..	Malappuram ..	Store shed	270	Rest-house.
14	102	Do. ..	Mangalore ..	Museum building ..	8,280	Occupied by Municipal office.
				Class IV.		
15	126	Coimbatore ..	Naduvatam ..	Inspection bungalow, Chinchona Department.	8,000	Inspection bungalow.
				Total ..	2,01,731	

APPENDIX C.

LIST of transfers of buildings from one class to another.

Item number.	Division.	Locality.	Name of building.	From		To	
				Class.	Item number.	Class.	Item number.
1	Coimbatore ..	Ootacamund ..	Quarters near Stonehouse Hill ..	I	29	III	102
2	Do.	Erode	Police Assistant Superintendent's quarters.	I	31	II	63
3	Do.	Do.					
4	Do.	Pollachi	Sub-Collector's quarters	I	32	II	64
5	Consulting Architect.	Madras	Residence for the Head Assistant Collector.	I	33	II	65
6	Do. ..	Do.	Quarters for married students and teachers, College of Engineering, quarters No. I.	I	55	II	90
7	Do. ..	Do.	Quarters for married students and teachers, College of Engineering, quarters No. II.	I	56	II	91
8	Madura	Ramnad	School of Arts' bungalow	I	57	III	113
9	Coimbatore ..	Ootacamund ..	Residence for the Assistant Superintendent of Police.	II	86	I	54
10	Do.	Do.	European Warders' cottage, No. II ..	II	75	IV	123
11	South Arcot ..	Munchakkuppum ..	Do. No. IV ..	II	76	IV	124
			Government house or Collector's residence.	IV	136	III	110

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

Irrigation Branch.

REPORT to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year 1893–94.

General Financial Results.—The revenue derived from buildings for which Capital and Revenue Accounts are kept for the year 1893–94 excluding rent-free buildings is compared below with that 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 revenue on capital cost excluding rent-free buildings.	Percentage of gross revenue 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.			
1892–93	5,501	1,38,314	1,43,815	6,615	2,611	5,757	858	·62	4·78	4·16
1893–94	7,509	1,27,291	1,34,800	6,539	103	6,018	521	·41	5·14	4·73

* Include also those under class V.

2. There was an improvement in the gross revenue, but owing to the increase in the cost of repairs, the percentage of net return was smaller than in 1892–93. The interest on the capital cost for 1893-94 was Rs. 5,040, the net return only Rs. 521 and the loss therefore Rs. 4,519. Including rent-free buildings, the loss amounts to Rs. 4,890. The loss is distributed among the irrigation projects as under :—

	Excluding rent-free buildings.	Including rent-free buildings.
	RS.	RS.
Rushikulya project	580	580
Periyár project	2,904	3,245
Other projects and systems	1,035	1,065
Total ...	4,519	4,890

3. *Financial Results of Class I Buildings.*—The revenue from buildings falling under class I for the years 1892-93 and 1893-94 is compared below :—

Year.	Capital cost.	Revenue.	Cost of repairs.	Net revenue.	Percentage of gross revenue on capital cost.	Percentage of cost of repairs on capital cost.	Percentage of net revenue on capital cost.
	RS.	RS.	RS.	RS.			
1892–93	86,654	4,778	4,350	428	5·51	5·02	·49
1893–94	92,882	4,823	3,705	1,118	5·19	3·99	1·20

The improvement in the net revenue is due to a reduction in the cost of repairs. The buildings under this class should have yielded the full interest of 4 per cent. on capital cost. The shortcoming is chiefly due to —

(i) Nine out of the 34 buildings under this class not having been occupied for a year ;
(ii) Heavy cost of repairs on the buildings in the Rushikulya and Periyár divisions, the average percentages on capital cost being 11·77 and 8·65 respectively ;
(iii) The monthly rates of rent in No. I Periyár division having been calculated at $\frac{1}{12}$ of annual interest and cost of repairs, while no rents are realized during the recess.

4. The rents of buildings in No. I Periyár and Rushikulya divisions require revision owing to the additional capital cost and heavy cost of repairs incurred since the present normal rates were fixed.

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Examiner, Public Works Accounts, Madras.

CAPITAL and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		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 paid 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	909	192	1,101	567	242	809	342	50	292	460	115	575	16 0 0	12 0	1	
2	Do. ..	Accountant's quarters * ..	363	..	363	104	31	135	168	75	243	64	44	108	60	15	75	3 0 0	10 24	2	
3	Do. ..	Head clerk's quarters * ..	347	..	347	99	36	135	159	72	231	60	36	96	56	14	70	3 0 0	12 0	3	
4	Do. ..	Head draftsman's quarters *	347	..	347	104	36	140	159	72	231	55	36	91	56	14	70	3 0 0	12 0	4	
5	Do. ..	Cashier or second clerk's quarters. *	242	..	242	76	24	100	112	50	162	36	26	62	40	10	50	2 0 0	12 0	5	
6	Do. ..	Second draftsman's quarters.*	242	..	242	64	21	85	112	50	162	48	29	77	40	10	50	2 0 0	11 7	6	
7	Do. ..	Third clerk's quarters * ..	187	..	187	52	18	70	86	39	125	34	21	55	28	7	35	1 8 0	12 0	7	
8	Do. ..	Fourth clerk's quarters * ..	187	..	187	52	18	70	86	39	125	34	21	55	28	7	35	1 8 0	12 0	8	
9	Do. ..	Fifth clerk's quarters * ..	187	..	187	52	16	68	86	39	125	34	23	57	28	7	35	1 8 0	10 20	9	
10	Do. ..	No. 1 lascars' sheds * ..	37	..	37	7	1	8	18	..	18	11	1	10	6	1	7	0 4 9	3 13	10	} Occupied by an Hospital Assistant from 19th December 1893.
11	Do. ..	No. 2 lascars' sheds * ..	37	..	37	11	1	12	18	..	18	7	1	6	6	1	7	0 4 9	3 11	11	
12	Do. ..	Machinery supervisor's quarters.*	1,327	..	1,327	201	68	269	164	74	238	37	6	31	106	53	159	8 0 0	8 18	12	
		Godávari Delta System.																			
		Gódávari Eastern.																			
13	Dowlaishwaram.	Rest-house	3,227	..	3,227	..	166	166	..	6	6	..	160	160	..	129	129	19 0 0	8 22	13	Rs. 101 ‡.
		Gódávari Western.																			
14	Razole ..	Overseer's quarters ..	601	..	601	227	66	293	134	23	157	93	43	136	96	24	120	5 8 0	12 0	14	Rs. 41‡. Rs. 5½ is the normal rent. The Overseer is compelled to occupy the quarters and therefore pays normal rent (Code Volume I, Chapter XI, page 31, and G.O., No. 73 W., dated 16th January 1893).
		Kistna Delta system.																			
		Kistna Eastern.																			
15	Bezwada ..	Executive Engineer's residence.	† 13,958	..	13,958	2,085	680	2,765	1,585	237	1,822	500	443	943	2,074	558	2,592	55 0 0	6 0	15	Rs. 59 is the revised normal rent (G.O. No. 2505 W. of 29th September 1893).
															— 40			59 0 0	6 0		
16	Do. ..	Assistant Engineer's residence.	† 8,592	..	8,592	921	406	1,327	† 462	105	567	459	301	760	854	344	1,174	33 0 0	6 0	16	Rs. 36 is the revised normal rent (G.O., No. 2505 W., dated 29th September 1893) and Rs. 35 is 10 per cent. of salary.
															— 24			35 0 0	6 0		
		Kistna Western.																			
17	Duggirala ..	Executive Engineer's quarters.	11,242	..	11,242	1,719	344	2,063	254	..	254	1,465	344	1,809	1,311	450	1,761	50 0 0	5 27	17	Rs. 150‡. Vacated from 1st January 1894 on removal of head-quarters of division to Guntur. For 3 months and 3 days the building was not occupied by Executive Engineer (see Government of India No. 48 B. of 31st January 1894. G.O., No. 336 W., dated 18th February 1894).
18	Do. ..	Assistant Engineer's quarters.	6,596	..	6,596	919	238	1,157	54	..	54	865	238	1,103	775	264	1,039	28 0 0 10 0 0	6 24 2 0	18	Rs. 75‡. Occupied by a Supervisor, 2nd-grade (Public Works Department Code, Volume I, Chapter XI, paragraph 31).
		Gudiváda.																			
19	Gudiváda ..	Executive Engineer's bungalow with outhouses.	2,853	..	2,853	1,463	330	1,793	251	..	251	1,212	330	1,542	456	114	570	30 0 0	11 0	19	Rs. 246†. For one month the Sub-Divisional officer, Cowtaram, was in charge of the division.

* Temporary buildings.

† Revised figures (see G.O., No. 709 W., dated 13th March 1894).

‡ Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government Buildings let or

Item number.	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	12
		CLASS I—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		Sangam Anicut System.									
		Nellore.									
20	Buchireddi-palliem.	Sub-Divisional officer's quarters. *	1,360	..	1,360	40	132	172	213	181	394
21	Do. ..	Supervisor's quarters * ..	963	..	963	28	73	101	207	144	351
		Srivaikuntam Anicut System.									
		Tinnevelly.									
22	Pattukudi ..	Inspection bungalow ..	4,500	..	4,500	670	189	859	..	154	154
		Kurnool Canal.									
		Kurnool.									
23	Kurnool ..	Executive Engineer's quarters (portion occupied as residence).	8,608	17	8,625	2,298	510	2,808	456	256	712
24	Krishnapuram.	Canal Sub-Divisional office.	4,067	..	4,067	264	101	365	..	117	117
		43. *Works for which Capital and Revenue Accounts are kept.*									
		Buckingham Canal.									
		Buckingham Canal.									
25	Sadayankuppam lock.	Temporary shed for the Municipal office.	66	..	66	95	24	119	..	..	..
26	Adyar ..	Lascar's shed at south bank (portion occupied by the municipal lascar).	128	..	128	24	12	36	..	..	..
27	Madras basin.	Wharf Superintendent's quarters.*	458	..	458	24	36	60	..	..	..
		Works for which Capital and Revenue Accounts are not kept.									
		Nellore.									
28	Kávali ..	Rest-house	689	..	689	130	128	258	..	124	124
		Periyár project.									
		No. I Periyár.									
29	Periyár ..	Superintendent of Works' quarters.	6,585	..	6,585	1,368	180	1,548	3,328	833	4,161
30	Do. ..	Assistant Engineer's quarters.	2,876	904	3,780	458	208	666	395	355	750
31	Do. ..	Workshop (Superintendent) foreman's quarters.*	2,771	55	2,826	337	147	484	163	120	283
32	Do. ..	Accountant's quarters * ..	1,661	..	1,661	318	114	432	349	181	530
33	Do. ..	Sub-Magistrate's quarters *	1,493	126	1,619	..	144	144	..	80	80
34	Thekady ..	Assistant Engineer's quarters. *	2,098	..	2,098	713	133	846	854	37	891
		Total of Class I ..	91,780	1,102	92,882	15,832	4,823	20,655	10,440	3,705	14,145

* Temporary buildings.

available for rent as residences during the year 1893-94—*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.	Item number.	Remarks.
To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
13	14	15	16	17	18	19	20	21	22
RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
173	49	222	54	54	108	11 0 0	12 0	20	
179	71	250	38	38	76	7 0 0	10 14	21	
670	35	705	720	180	900	25 0 0 15 0 0	4 2 5 5	22	Rs. 114 †. Rs. 25 is the normal rent. Occupied by a Supervisor, 1st-grade, for 4 months and 5 days (Public Works Department Code, Volume I, Chapter XI, paragraph 31).
1,842	254	2,096	1,492	344	1,836	50 0 0 39 0 0	2 25 9 6	23	Rs. 143 †. Rs. 39 is the revised normal rent.
264	16	248	..	163	163	19 0 0	5 11	24	
95	24	119	12	3	15	2 0 0	12 0	25	
24	12	36	10	5	15	1 0 0	12 0	26	
24	36	60	36	18	54	3 0 0	12 0	27	
130	4	134	23	27	50	15 0 0 8 0 0	4 0 8 0	28	Normal rent is Rs. 8. The Supervisor who occupied the building was allowed to pay the normal rent (Public Works Department Code, Volume I, Chapter XI, paragraph 31).
1,960	653	2,613	899	263	1,162	43 0 0	4 18	29	Rs. 299 †.
63	147	84	444	133	577	22 0 0	9 15	30	Rs. 150 †.
174	27	201	329	112	441	15 0 0	9 6	31	Rs. 107 †.
31	67	98	265	66	331	13 0 0	8 15	32	Rs. 91 †.
	64	64	30	62	92	12 0 0	12 0	33	Two months' rent in arrears.
141	96	45	336	84	420	17 0 0	7 8	34	Rs. 114 †.
5,392	1,118	6,510	11,104	3,690	14,794	..	..		

† Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94.

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		CLASS II. *Buildings the rents of which are fixed in accordance with Public Works Department Code, Volume I, Chap XI, paragraph 28, II at 10 per cent on the salary and local allowances of the tenant.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Kistna Delta System.																			
		Kistna Eastern.																			
35	Bezwada ..	Lock bungalow	3,291	..	3,291	763	142	905	43	83	126	720	59	779	1,096 — 568	132	660	34 0 0 3 0 0 6 0 0	2 24 2 0 2 4	35	For revised capital cost, (see G. O., No 125 W., dated 16th January 1894).
		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.*																			
		Kistna Delta System.																			
		Kistna Eastern.																			
36	Bezwada ..	District Engineer's office. *Works for which neither Capital nor Revenue Accounts are kept.*	5,401	..	5,401	612	131	743	87	185	272	525	54	471	864	216	1,080	7 0 0 15 0 0	5 2 6 28	36	Normal rent is Rs. 36. Occupied by an Overseer, 1st grade, and Supervisor, 1st grade (P. W. D. Code, vol. I, chapter XI, paragraph 31).
		Nellore,																			
37	Atmakur ..	Rest-house	719	..	719	58	86	144	122	209	331	64	123	187	29	29	58	7 0 0	12 0	37	Normal rent is Rs. 10. Occupied by an Overseer, 1st grade (P. W. D. Code, vol. I, Chapter XI, para. 31st)
38	Gudur ..	Do.	346	..	346	..	84	84	..	2	2	..	82	82	..	14	14	7 0 0	12 0	38	Normal rent is Rs. 8. Occupied by an Overseer 1st grade (P. W. D. Code, vol. I, chapter XI, para. 31).
		Periyár Project.																			
		No. 1 Periyár.																			
39	Periyár ..	Executive Engineer's quarters. *	6,945	..	6,945	1,408	448	1,856	2,269	634	2,903	861	136	1,047	989	277	1,266	30 10 8 15 5 4	9 26 8 27	39	Rs. 46 is the rate sanctioned in Government of India No. 344 B. of 10th September 1891 (G.O., No. 2572 W., dated 24th September 1891), occupied by two officers.
40	Do. ..	Rest-house *	1,544	573	2,117	269	80	349	173	161	334	96	31	15	248	73	321	10 0 0	7 2	40	Government of India letter No. 82 B. of 5th March 1891 (G.O., No. 746 W. of 14th March 1891).
41	Do. ..	Supervisor's quarters * ..	1,706	..	1,706	469	127	596	753	159	912	234	32	816	272	68	340	13 0 0 7 0 0	8 15 0 11	41	Rs. 92 †. Rs. 13 is the normal rent. Rs. 7 is the rate of rent charged to an Overseer, 1st grade (P. W. D. Code, vol. I, chapter XI, paragraph 31).
42	Do. ..	Do. (small). *	1,994	..	1,994	245	68	313	288	278	566	43	210	253	320	80	400	7 0 0	9 20	42	Rs. 109 † Normal rent is Rs. 16. Occupied by an Overseer, 1st grade (P. W. D. Code, vol. I, chapter XI, paragraph 31).
43	Do. ..	Overseers quarters (small).*	1,562	..	1,562	206	71	277	246	145	391	40	74	114	249	62	311	6 0 0 7 0 0	6 11 4 17	43	Rs. 85 †. Normal rent is Rs. 12. Occupied by Overseers, 1st and 2nd grades (P. W. D. Code, vol. I chapter XI, paragraph 31).
44	Malayapanjam	Overseer's quarters * ..	1,484	..	1,484	132	68	200	163	155	318	81	87	118	106	59	165	7 0 0	9 23	44	Rs. 69 †. Normal rent is Rs. 10. Occupied by an Overseer, 1st grade (P. W. D. Code, vol. I, chapter XI, paragraph 31).
45	Thekady ..	Do. No. 1. *	1,421	37	1,458	272	60	332	158	192	350	114	132	18	230	58	288	5 0 0 6 4 0 6 0 0 7 0 0	3 0 4 29 0 13 2 0	45	Normal rent is Rs. 9. Rs. 5 and Rs. 6¼ are 10 per cent. of salary of occupant. Rs. 6 and Rs. 7 are rates charged under P. W. D. Code, vol. I, chapter XI, paragraph 31).
46	Do. ..	Do. ,, 2. *	1,708	93	1,801	282	99	381	117	70	187	165	29	194	215	70	285	10 0 0	9 20	46	Normal rent is Rs. 10. Occupied by Supervisor, 2nd grade (P. W. D. Code, vol. I, chap. XI, para. 31).
47	Tunnel Hill ..	Apothecary's quarters * ..	2,154	..	2,154	12	70	82	..	..	..	12	70	82	43	86	129	6 0 0	11 24	47	Occupied by Overseer, 2nd grade (P. W. D. Code vol. I, chapter XI, paragraph 31).
		No. 2 Periyár.																			
48	Peranai ..	Lascar's shed *	1,558	..	1,558	108	84	192	..	..	..	108	84	192	124	52	176	7 0 0	12 0	48	Occupied by Overseer, 1st grade (P. W. D. Code, vol. I, chapter XI, paragraph 31).
		Total, Class III ..	28,542	703	29,245	4,073	1,476	5,549	4,376	2,190	6,566	303	714	1,017	3,689	1,144	4,833	..	..	..	

* Temporary buildings.

† See explanation on page I.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94.

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		CLASS IV.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Buildings allotted rent free under the special authority of the Government of India.																			
		Periyár Project.																			
		No. 1 Periyár Division.																			
49	Tunnel Hill..	Tunneller's quarters ..	..	1,635	1,635	..	..	..	..	..	..	..	..	..	..	33	33	Free	..	49	Government of India letter No. 40-B. of 3rd February 1890 (G.O., No. 484-W. of 14th Feb. 1890).
50	Periyár and Thekady.	Sheds for lower subordinates, clerks, firemen and artificers.*	2,853	..	2,853	300	5	295	2,550	..	2,550	2,250	5	2,255	57	114	171	Do.	12 0	50	Government of India No. 196-B. of 13th May 1892, (G.O., No. 1546-W. of 20th May 1892).
		Total, Class IV ..	2,853	1,635	4,488	300	5	295	2,550	..	2,550	2,250	5	2,255	57	147	204	..	..		
		CLASS V.																			
		Buildings which are allotted rent free are at reduced rents under Public Works Department Code, Volume I, Chapter XI, page 28, III (c) and (d).																			
		Rent free buildings.																			
		43. *Works for which Capital and Revenue Accounts are kept.*																			
		Pálár Anicut System.																			
		North Arcot.																			
51	Pálár ..	Anicut shed for Superintendent and lascars.	657	..	657	..	..	..	..	..	..	..	..	..	104	26	130	Free	19 0	51	Normal rent is Rs. 5-12-0. G.O., No. 2527 W. of 23rd September 1887.
		Vriddhachalam Anicut System.																			
		South Arcot.																			
52	Vriddachalam.	Anicut Superintendent's quarters.	91	..	91	..	..	..	..	..	..	..	..	..	16	4	20	Do.	12 0	52	Normal rent is Rs. 5-12-0. G.O., No. 2527 W. of 23rd September 1887.
		Periyár Project.																			
		No. 1 Periyár Division.																			
53	Thekady ..	Quarters for the timekeepers.	57	..	57	..	..	..	..	..	..	..	..	..	1	2	3	Do.	..	53	G.O., No. 367 W., dated 10th February 1894.
54	Do. ..	Quarters for Hospital Assistant.	81	..	81	..	..	..	..	..	..	..	..	..	2	3	5	Free	..	54	Government of India No. 124 B. of 26th March 1894. G.O., No. 912 W. of 4th April 1894, will be transferred to class IV in next year's accounts.
55	Periyár .	Compounder's hut ..	..	..	..	..	..	..	..	..	..	61	..	61	..	..	..	Do.	..	55	
56	Do. ..	Quarters for Hospital Midwife.	157	..	157	..	..	..	..	61	..	..	..	..	3	6	9	Do.	..	56	
57	Do. ..	Apothecary's quarters ..	1,792	186	1,978	226	..	226	538	103	641	312	103	415	258	75	333	Do.	12 0	57	G.O., No. 367 W. of 10th February 1894.
		Total, rent free buildings.	2,835	186	3,021	226	..	226	599	103	702	373	103	476	384	116	500	..	..	..	
		Other buildings.																			
		Rushikulya Project.																			
		Rushikulya.																			
58	Doegam ..	Storekeeper's quarters ..	187	..	187	49	12	61	86	40	126	37	28	65	28	7	35	1 0 0	12 0	58	Normal rent is Rs. 1-8-9. Reduced rate Rs. 11, sanctioned in G.O., No. 3109-W. of 11th November 1892.
		Cauvery Delta System.																			
		Tanjore.																			
59	Grand Anicut.	Plank shed	636	..	636	236	60	296	..	..	..	236	60	296	100	25	125	5 0 0	12 0	59	Normal rent is Rs. 5-12-0 — 5 per cent. of salary charged. G.O., No. 3430-W. of 18th Dec. 1891.
60	Do.	Assistant Superintendent's quarters.	230	..	230	32	10	42	120	..	120	88	10	78	36	9	45	1 4 0	8 5	60	,, ,, 2-0-0 — 5 per cent. of salary charged. G.O., No. 3430-W. of 18th Dec. 1891.

* Temporary buildings.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1893-94—*cont.*

Item number.	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.	Number of months each building was occupied during the year.	Item number.	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	21	22
		Kurnool Canal.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Kurnool.																			
61	Sunkesala ..	Anicut Superintendent's quarters.	820	..	820	..	16	16	..	..	..	..	16	16	..	33	33	1 8 0	11 16	61	Normal rent is Rs. 5. 5 per cent. of salary charged. G.O., No. 2308-W. of 19th August 1892 and G.O., No. 2447-W. of 26th October 1893.
		Total, Class V, other buildings ..	1,873	..	1,873	317	98	415	206	40	246	111	58	169	164	74	238	..	..		
											Abstract.										
		Total of—																			
		Class I	91,780	1,102	92,882	15,832	4,423	20,655	10,440	3,705	14,145	5,392	1,118	6,510	11,104	3,690	14,794	..	..	..	Rent of buildings realized as per Capital and Revenue accounts 6,534
		Do. II	3,291	..	3,291	763	142	905	43	83	126	720	59	779	528	132	660	..	..	..	Rent realized from buildings for which Capital and Revenue accounts are not maintained 545
		Do. III	28,542	703	29,245	4,073	1,476	5,549	4,376	2,190	6,566	303	714	1,017	3,689	1,144	4,833	..	..	..	Add refund of revenue treated as an addition to the expenditure in accounts (Kistna Eastern Division) 1
		Do. IV	2,853	1,635	4,488	300	5	295	2,550	..	2,550	2,250	5	2,255	57	147	204	..	..	..	Total .. 7,080
		Do. V { Rent free buildings.	2,835	186	3,021	226	..	226	599	103	702	373	103	476	384	116	500	..	..	..	
		Do. V { Other buildings.	1,873	..	1,873	317	98	415	206	40	246	111	58	169	164	74	238	..	..	..	As per Finance accounts—
																					Credit to XXIX Major Works, Direct receipts (page 10) 3,684
																					Credit to XXX Minor Works and Navigation (page 10) 525
																					Amount included in the receipts on Capital account, viz., Rs. 1,920 under Rushikulya project (page 12) 474
																					Amount included in the receipts on Capital account, viz., Rs. 1,920 under Periyár project included in Rs. 2,547 (page 16). 2,397
		Grand Total ..	1,31,174	3,626	1,34,800	21,511	6,534	28,045	18,214	6,121	24,335	3,297	413	3,710	15,926	5,303	21,229	..	..	..	Total .. 7,080

Order—dated 17th December 1894, No. 3246 W., Public Works.

With his office-note above recorded, the Examiner submits the Capital and Revenue Accounts for the year 1893–94 of buildings let or available for rent as residences under the heads Provincial and Irrigation. No return has been submitted under Excluded Local for reasons explained in the Examiner's covering note.

2. In the case of Provincial buildings, the net revenue receipts, excluding buildings allotted free of rent, fell short of the interest due on capital outlay by Rs. 16,851. Including rent-free buildings, the deficit was Rs. 51,095. In the previous year, the corresponding deficits were Rs. 14,870 and Rs. 46,621 respectively. The loss on class I buildings, the receipts from which can alone be expected to cover the revenue charges and interest, was Rs. 5,886 against Rs. 3,155 in the previous year. The percentage of net revenue on capital cost in the case of buildings under classes I and II was 2·41 against 2·76 in 1892–93. The deficits brought to notice were due chiefly to 37 out of 93 buildings being occupied for only portions of the year and to three buildings being vacant throughout.

3. The total capital cost of buildings rented or available for rent at the end of the year was Rs. 17,13,223 against Rs. 15,90,960 at the end of 1892–93, showing an increase of Rs. 1,22,263. The inclusion in the returns of thirty-four fresh buildings and the additional capital cost incurred in the year on existing buildings caused a total increase of Rs. 4,14,293, while a revision of the accounts relating to other buildings and the omission of fifteen houses from the return resulted in a decrease of Rs. 2,92,030, giving a net increase of Rs. 1,22,263 as shown above.

4. The attention of the Superintending Engineers concerned is drawn to the remarks in paragraph 6 of the Examiner's report regarding inadequate assessment and excessive maintenance charges in the case of certain buildings.

5. The Superintending Engineer, I Circle, will submit an explanation on the subject of paragraph 8 of the Examiner's report.

6. The necessary sanction should be applied for without delay in the cases of the buildings mentioned in paragraph 9.

7. Under Irrigation, the net revenue receipts were Rs. 521. Exclusive of rent-free buildings they fell short of interest on capital by Rs. 4,519, and including rent-free buildings by Rs. 4,890. Taking class I alone, the net revenue was Rs. 1,118 against Rs. 428 in the previous year, and the percentage of net revenue on capital cost was 1·20 against ·49 in 1892–93. These results show an improvement, but they are still poor as compared with the 4 per cent. on capital which should have been realised. The loss was due to several buildings having been unoccupied and to the heavy outlay on repairs in the Rushikulya and No. I Periyár divisions.

8. The attention of the Superintending Engineer, I Circle, and the Superintendent of Works, Periyár Project, is drawn to the necessity for revising the normal rates of rent in the Rushikulya and No. I Periyár divisions.

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

[Here enter No. 3247 W., dated 17th December 1894.]

(True Extract.)

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

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

Exd. C. A. Munisawmy.
Spare Copies

Endorsement—dated 17th December 1894, No. 3247 W., Public Works.

Forwarded.

(By Order.)

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

Exd. C. A. Munisawmy.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated December, 17th.

Recd. — *Encl.*

G.O., 17th Dec. 1894, Nos. 3246, 3247 W.

DECEMBER.

Capital and Revenue Accounts of buildings let or available for rent

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

KEEP-WITH CURRENT No.

dated 189 .

E. No. 27
500—2-5-94.

GOVT. OF MADRAS. } 1894. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 December 1894.

OFFICE NOTE No. 4865-C

To

W.

With reference to P.W.D.Code volume II, chapter III, para 385, I beg to 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. A return of Excluded Local Fund buildings has not been submitted this year as the revenue from the only building yielding rent as per Capital & Revenue account for 1892-93 is being recovered by the Civil Department and credited to Excluded Local Fund receipts in the Civil accounts and the capital cost of the remaining buildings falling under class IV (rent-free) is not known.

C.

P.W. CURRENT No. 9500

23-11-93 No 3033-34 W

Encl 7
Rec: 12-12-94

Buildings and Roads Branch.

45 Civil Works - Provincial.

Report to accompany the Capital and Revenue Account of Government buildings let or available for rent as residences for the year I893-94.

General Financial Results - The gross and net returns on capital cost of buildings rented or available for rent as residences excluding those allotted rent-free for the year I893-94 compare with those of the previous year as shown below:-

Year of Capital and Revenue account.	Capital cost of buildings			Rents realized	Cost of repairs		Net return excluding repairs to rent-free buildings	Percentage of net return on capital cost excluding rent free buildings	Percentage 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		
1892-93	662,428 ※	928,532 ※	1590960	40505	8119 ※	16,355 ※	24,150 ※	2·60 ※	4·32 ※
1893-94	664,710	1048513	17,13,223	46451	7807	22860	23.591	2·25	4·43

※ Differ from those printed with G.O.No.3033 W.of 23rd.November I893. "Rent-free" buildings include also those under class V. (see figures in para 4 of the note accompanying Government of India P.W.D.Resolution No.94 A.G. dated 4th.June I894 Review of the Revenue and Expenditure recorded under the head Civil Works in the accounts of the Govt. of India for the official year I892-93.)

1534 W 22.6.94.

2. There was a slight improvement in the percentage of gross return on capital cost but it was more than counterbalanced by the heavier cost of repairs. The interest on capital cost of buildings

other than rent-free buildings(column I7 of the Capital and Revenue account) for I893-94 was Rs.40,442 and the net return Rs.23,59I; showing a deficit of Rs.I6,85I. Including rent-free buildings it was Rs.5I,095.

2.3. Capital Cost - The increase of Rs.I,22,263 in the capital cost over the figure of I892-93,is due to :-

	Increase	Decrease
	Rs.	Rs.
(i) Inclusion of 34 buildings as per Appendix A.....	3,8I,274	,,
(ii) Additional capital cost during I893-94 as per column 5 of the Capital and Revenue account.....	33,0I9	,,
(iii) Revision of capital cost of buildings in the Consulting Architect Division (see para 3 of last year's report) and of a few buildings in other divisions - Net.....	,,	90,299
(iv) Omission of I5 buildings which are not residences for reasons given in Appendix B.....	,,	2,0I,73I
	4,I4,293	2,92,030
Net increase	I,22,263	

3.4. With the exception of the Vakils Chambers etc. in the Law Courts at Madras and Calicut (Items 43 to 50 and I08) all the buildings now borne on the Capital and Revenue account are residences.These buildings have been included,as they are expected to yield interest on their cost of construction.

4.6 Financial results of Class I and II buildings - The return from buildings falling under classes I and II for I893-94 is compared in the table given below with that for the previous year -

Class	Year of Account	Capital cost	Rents realized	Cost of repairs	Net revenue	Interest	Loss	Percentage of net return on Capital Cost	Percentage of gross return on Capital cost	Percentage of cost of repair
1	2	3	4	5	6	7	8	9	10	11
I	1892-93	462890	27073	11818	15255	18410	3155	3·30	5·85	2·55
	1893-94	622226	32697	14808	17889	23775	5886	2·87	5·25	2·38
II	1892-93	179781	4480	1990	2490	7167	4677	1·38	2·49	1·11
	1893-94	238814	7443	4599	2844	9171	6327	1·19	3·12	1·93
Total of class I+II	1892-93	642621	31553	13808	17745	25577	7832	2·76	4·91	2·15
	1893-94	861040	40140	19407	20733	32946	12213	2·41	4·66	2·25

There was a slight decrease in the percentages under both the gross and net revenue but a slight increase in the cost of repairs both heads taken together. During the year,only 54 out of of the 93 buildings under classes I and II were occupied throughout the year.Three buildings,items II,I2 and 2I,have been vacant the last three years.

5.6 Inadequate assessment and excessive maintenance charges - The undermentioned buildings of class I have not yielded the full interest on 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. These normal rates of rent therefore appear to require revision - . . .

Item of the Capital and Revenue Account	Name of building	Capital Cost of building	Provision for repairs made in data	Actual Average for the last 5 years	Percentage of Actual average on Capital cost	Remarks
1	2	3	4	5	6	7
4	Portion of P.W.D. bungalow, Yellamanchili	942	55	163	17·3	Excessive
10	Supg: Engrs residence Bezwada	20709	392	586	2·8	
15	Police Asstt: Supdts: bungalow, Ongole	3840	131	278	7·2	Excessive
29	Overseer's shed Hoover	1193	18	53	4·5	
35	Police Inspectors Quarters Chittoor	2062	14	111	5·4	
41	Ex: Engrs: bungalow Kodambady, Negapatam	13779	118	299	2·2	
51	Grassmere bungalow	7000	80	159*	2·3	*Average for 2 years only.
52	Sub Divisional officers bungalow, Uttampalaiyam	1236	85	150	12·1	Excessive
54	Residence for the Asstt Supdt: of Police Ramnad	5669	196	579	9·7	Excessive.

6.7 Six of the above mentioned buildings items(4,10,29,35,52 &54) were also noticed in last year's report (see paras 6,8 and 9). The rents of items 4,29,35 and 52 have not yet been revised. In G.O. No. 709 W.dated 13th.March 1894,it was ordered that no change in the rent of item 10 would be made pending settlement of the question as to the transfer of the building to the Judicial Department. The rent of item 54 has been revised (see G.O.No.3158 W.of 6th.December 1893) but the provision made for repairs in the revised data is only Rs.196 which is stated to be the actual average for the last 8 years.

7.8 Collector's residence at Chatrapur - item 3 - A large outlay under repairs of Rs.2,337 while the building was under construction appears to call for explanation.

8.9 Sufficiency of sanctions to occupation rent-free or at reduced rent - Excepting items 191,192 and 203 to 208,which have been brought on the returns of Executive Engineers for the first time,all other cases are covered by proper sanctions quoted in column 22 of the account.

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

J. S. Sherlock-Hubbard

Examiner,P.W.Accounts,Madras.

Dec. 1
5500/94

[P. W. D. Form No. 99-A.]

Province Madras

Branch Buildings and Roads

Fund and Major Head { Provincial / 45 Civil works

Year 1893-94

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

[P. W. D. Form No. 99-A Inner.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
2	7#	#12# Class I Buildings the rents of which are fixed in accordance with P.W.D. Code Vol I, chap XI 28 I (a) to (f) without reference to the rank or Salary of the occupant.	Rs. 5	Rs. 4	Rs. 5	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4	Rs. 4		m-d		#24 - 1/5
		Ganjam																			
1	Russelkonda	Special assistant Agent's bungalow	4,282	-	4,282	1,328	368	1,696	-	7	7	1,328	361	1,689	684	171	855	27½ 35	5-4 6-26	1	Rs 246† Rs 64 in arrears at end of the year. Rs 35 is the revised normal rent.
2	Pattia Chicacole	Divisional Office building	3,606	-	3,606	1,187	392	1,579	597	24	621	590	368	958	576	144	720	26 37	5-7 6-23	2	Rs 297† The figure in col 8 includes arrears of last year. Rs 37 is the revised normal rent.
3	Chatrapur	Collector's residence	16,629	14,111 30,740	30,740	-	232	232	-	2337	2337	-	2,105	2,105	-	251	251	160	2-14	3	Rs 160 is a provisional rate. Normal rent has not yet been calculated and fixed. The building was completed in 1893-94 and occupied from 18.1.94 and interest charged from that date. See para 7 & of the report
		Vizagapatam																			
4	Yellamanchili	Portion of P.W.D bungalow.	942	-	942	256	11	267	503	311	814	247	300	547	74	37	111	8	0-20	4	Rs 55† The figure in Col 11 is the arrears of 1892-93 See para 5 of the report.
5	Parvatipuram	Police Asst. Supdt's bungalow.	3998	-	3998	338	203	541	414	179	593	76	24	52	412 -26	160	546 624	19	11-21	5	Revised normal rent is Rs 36 Rs 268† Rent for 1892-93 is still in arrears & Suing amount if any will be remitted from [illegible]
		Carried over	29,457	14,111	43,568	3109	1206	4315	1514	2858	4372	1595	1652	57	1720	763	2483				

25—2-7-94.

* Revised capital cost. For particulars See G.O. No 1991 W of 13.8.94.

† Actual average cost of repairs included in data for normal rent.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

[P. W. D. Form No. 99-A Inner.]

Item No.	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.	Item No	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	21	22
		Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M·D		
		Brought forward	29457	14111	43568	3109	1206	4315	1514	2858	4372	1595	1652	57	1720	763	2483				
		Godavari Eastern																			
6	Dowlaish-weram	Bungalow on Sapper's Hill	1147	-	1147	453	180	633	311	-	311	142	180	322	184	46	230	15	12-0	6	Rs 132†
7	Do.	Bungalow purchased from Col. Brockman R.E.	3151	-	3151	683	346	1029	340	6	346	343	340	683	504	126	630	25	12-0	7	Rs 175† The figure in Col 8 includes arrears of last year.
8	Do.	Superintending Engineer's Quarters	24572	-	24572	5260	1296	6556	1083	380	1463	4177	916	5093	3920	980	4900	108	12-0	8	Rs 321†
9	Do.	Executive Engineer's Quarters	19790	-	19790	3193	905	4098	757	165	916	2442	740	3182	3158	792	3950	80 70	7-16 4-15		Rs 175† Rs 70 is 10 per cent of the salary of the occupant.
		Kistna Eastern																			
10	Bezwada	Superintending Engineer's residence	20709*	-	20709	4002	1114	5116	2617*	312	2929	1385	802	2187	3381 -55	828	4154	95 102 86 91	4-3 6-0 0-18 0-19	10	Rs 392† The building was vacant for 29 days owing to repairs. Remission of rent granted in G.O. No. 2503 W of 29.9.93. Rs 95 is the old and Rs 102 is the revised normal rent. Rs 86 and Rs 91 are 10 per cent of the salary of the occupant. *Revised figures. See G.O. No. 709 W of 13.3.94. See para 5 of the report.
		Kistna Western																			
11	Duggirala	Divisional office, one portion	2827	-	2827	322	-	322	57	-	57	265	-	265	452	113	565	10	-	11	Rs 9† Vacant throughout the year. See para 4 of the report.
12	Do	Divisional office, another portion	2827	-	2827	205	-	205	41	-	41	164	-	164	452	113	565	10	-	12	Rs 9† Vacant throughout the year. See para 4 of the report.
13	Do	Portion of temporary Div. office occupied by Hospital assistant	320	-	320	142	36	178	76	2	78	66	34	100	52	13	65	3	12-0	13	Rs 22†
	210—2-7-94.	Carried over	104740	14111	118851	17369	5083	22452	6790	3723	10513	10579	13360	11939	13768	3774	17542				† Actual average cost of repairs in the date for normal rent.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D.		
		Brought forward	1,04,740	14111	1,18,851	17369	5083	22452	6790	3723	10513	10579	1360	11939	13768	3774	17542				
		Nellore																			
14	Nellore and Kistnapatam	Collector's bungalow	17507	"	17507	6350	1583	7933	2208	1793	4001	4142	280	3932	2777	700	3477	132 128	11-25 0-6	14	Rs 886† Rs 128* is 10 per cent of the salary of the occupant.
15.	Ongole	Police asst. Superintendent's bungalow	4224 -384*	"	3840	1249	190	1059	479	912	1391	770	1102	332	676 61	154	769	25	2-26	15	Rs 131† See para 5 of the report Rs 30 in arrears at end of the year. A remission of Rs 230 has been allowed to Mr Bidie for the period not actually occupied by him (GO No 2415W of 20.9.93). Hence minus figure in Col 8. * Addl charge for Est & Tools Plant excluded under Code vol I ch XI 28 I (b) The building was under repairs for 3 mo + 26 days. (G.O. 2602W of 13.10.93) and vacant for 5 mo + 8 days.
16	Do.	Hill Bungalow	2065	97	2162	662	17	679	417	80	497	245	63	182	332	85	417	19	0-27	16	Rs 146†
17	Do.	Sub-Collector's bungalow	11837	"	11837	2781	680	3431	1044	52	1096	1737	598	2335	1892	473	2365	55	12-0	17	Rs 183†
		Bellary																			
18	Anantapur	Collector's residence	38595	176	38771	5216	2217	7433	430	56	486	4786	2161	6947	3109	1547	4656	225 116 84 108 116	5-19 0-11 1-0 1-0 4-0	18	Rs 225 is the normal rent. The other rates are 10 per cent of the salary of the occupant.
19	Do	Sub-divisional Officer's bungalow	4706	-	4706	1237	330	1567	-	-	-	1237	330	1567	752	188	940	27½	12-0	19	
20	Penukonda	Head assistant Collector's residence	6571	"	6571	2139	504	2643	906	-	906	1233	504	1737	1052	263	1315	42	12-0	20	Rs 241†
21	Hospet	Hon'ble Sir Clair's bungalow	2852	"	2852	573	-	573	-	-	-	573	"	573	456	114	570	17½	-	21	Rs 96† Vacant throughout the year. See para 4 of the report.
		Carried over	1,92,713	14304	2,07,097	37516	10194	47710	12274	6616	18890	25242	3578	28820	24753	7298	32051				† Actual average cost of repairs included in the data for normal rent.

200—2-7-94.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D		
		Brought forward	192713	14384	207097	37516	10194	47710	12274	6616	18890	25242	3578	28820	24753	7298	32051				
		Cuddapah																			
22	Cuddapah	Overseer's shed	425	-	425	423	23	446	37	2	39	386	21	407	68	17	85	4	5-24	22	Rs 33†
		Kurnool																			
23	Nandyal	Sub divisional offic's bungalow (portion occupied as residence)	3186	-	3186	326	148	474	4	204	208	322	56	266	254	127	381	19 4/10	4-22 6-29	23	* Occupied by a Supervisor 2nd Grade. P.W.D. Code Vol I, Chap XI - 31.
		Coimbatore																			
24	Cotacamund	Wenlock Downs (Black wood) Cottage	7903	-	7903	1102	245	1347	218	442	660	884	197	687	1264	316	1580	44	8-7	24	Three months' rent in arrears at end of the year. (Since recovered)
25	Bharapuram	Overseer's shed	1105	-	1105	271	48	319	-	44	44	271	4	275	106	44	150	4	12-0	25	Revised normal rent is Rs 6-8-0.
26	Benhope	Half of Overseer's shed	400	-	400	33	28	61	-	-	-	33	28	61	16	16	32	2 1/3	12-0	26	
		Salem																			
27	Salem	Collector's residence	15790	-	15790	4990	1224	6214	1552	1642	3194	3438	418	3020	2431	607	3038	106	12-0	27	Rs 766† Revised normal rent is Rs 115.
28	Hosur	Sub Collector's Quarters with Outhouses	12800	-	12800	3593	1088	4681	1132	-	1132	2461	1088	3549	2048	512	2560	90	12-0	28	Rs 862†
29	Do	Overseer's shed	1193	-	1193	31	52	83	141	122	263	110	70	180	132	48	180	4	12-0	29	Rs 18† Three months' rent in arrears at end of the year. See para 5 of the report
30	Shustampatti	Divisional offic's bungalow	6866	-	6866	1286	408	1694	1765	118	1883	479	290	189	1100	275	1375	34	12-0	30	Rs 44† Revised normal rent is Rs 60.
		Carried over	241781	14384	256165	49571	13458	63029	17123	9190	26313	32448	4268	36716	32172	9260	41432				† Actual average Cost of repairs included in the data for normal rent

200—2-7-94.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	M.S			
		Brought forward	241781	14384	256165	49571	13458	63029	17123	9190	26313	32448	4268	36716	32172	9260	41432	6	4 2		#24
		Salem (contd)																			
31	Tirupattur	Police asst. Superintendent's quarters	6747	59	6806	1520	207	1727	1264	110	1374	256	97	353	962	271	1233	31	4	31	R 316 † Revised normal rent is R 347.
		West Coast																			
32	Malapuram	Col Lewis's bungalow or special asst to Collector's residence	7365	"	7365	948	492	1440	223	344	567	725	148	873	588	295	875	42	12-0	32	
33	Tellicherry	Sub-Collector's residence	8935	4270	13205	2453	238	2691	1214	-	1214	1239	238	1477	1635 −252	443	1826	50 ‡25	1-7 5-29	33	† Revised normal rent is Rs 92. ※ Amount spent in dismantling the roof and re-constructing it same. The increased value of the building due to the improvement will be ascertained and properly recorded in the next year's account (Govt of India No. 3183 of 27.8.91. GO No. 2403 W of 8.9.91) ‡ Rs 50 is the old normal rent. Half of it has been remitted owing to repairs (G.O No 2240 W of 29.9.93)
		North Arcot																			
34	Ranipett	General's bungalow or Head asst Collr's residence	5000	-	5000	2112	702	2814	539	971	1510	1573	269	1304	800	200	1000	5 4/8	12-0	34	R 455 †
35	Chittoor	Police Inspector's Quarters	2062	-	2062	329	69	398	335	220	585	176	151	157	313	82	395	7 1/8	9-6	35	R 147 † See para 5 of the report
		Carried over	271890	18713	290603	56933	15166	72099	20698	10835	31533	36225	4331	40566	36210	10551	46761				† Actual average cost of repairs included in the data for normal rent

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[P. W. D. Form No. 99-A. Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class I (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M-D		
		Brought forward	271890	18713	290603	56932	15166	72098	20698	10835	31533	36235	4331	40566	36210	10551	46761				
		South Arcot																			
36	Tirukkoyilur	Police asstt. Superintendents bungalow	7255	..	7255	566	822	1388	1589	21	1610	1023	801	222	1160	290	1450	45 35 30	3-0 2-8 0-8	36	Rs 2144† The figure in Col 8 includes Rs 335, a portion of arrears at end of last year. The balance Rs 624 is being recovered. See para of the report. Rs 35 and Rs 30 are 10 per cent of the salary of occupant.
37	Tirukkoyilur	Revenue bungalow or Sub Coll's Quarters	10686	..	10686	2805	744	3549	652	170	822	2153	574	2727	1708	427	2135	62	12-0	37	
38	do	Sub-divisional officer's Quarters	2140*	1569	3709	-	96	96	-	89	89	-	7	7	43 20	117	160	12 20	6-11 2-0	38	Rs 23 is the normal rent. The rates charged were for portions occupied while under construction.
39	Manachanallur-Kuppam	Barracks - South portion	1058	-	1058	477	120	597	174	-	174	303	120	423	168	42	210	10	12-0	39	Rs 69†
		Negapatam																			
40	Tirutaraipundi	Sub divisional officer's bungalow	6495	-	6495	975	493	1468	238	473	711	737	20	757	650	260	910	4/4	12-0	40	Rs 235†
41	Kadambady (Negapatam)	Executive Engineer's bungalow	13779	-	13779	2229	633	2862	748	748	1496	1481	115	1366	2195	551	2746	55/12	10-10	41	Rs 1184† Vacant from 11th Feb '94 from which date the S.D.O. who also occupy govt quarters has been in charge of division. See para 5 of the report.
		Consulting architect division																			
42	Poonamallee Road	Wallajah Baugh Bungalow	12000	..	12000	3001	840	3841	2571	-	2571	430	840	1270	1920	480	2400	70	12-0	42	See para 7 of the report last year a/c
		Carried over	325303	20282	345585	66786	18914	85700	26670	12336	39006	40316	6578	46894	44074	12718	56792				† Actual average cost of repairs included in the data for normal rent.

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No.	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	21	22
		Class I (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	325303	20282	345585	66986	18914	85900	26670	12336	39006	40316	6578	46894	44074	12718	56792				
		Cons: architect Dr. (Contd)																			
43	High Court Buildings Madras	Vakils' chambers 60.	146812	"	146812	-	10418	10418	"	"	"	-	10418	10418	-	6572	6572	15 for each Chamber		43	The figures in Col 8 includes Rs 2476 rent for certain chambers for few months in 1892-93. Rs 2087 in arrears at end of the year. ‡ All the chambers have been occupied more or less throughout the year.
	Do	Chambers for Barristers :—																			
44		No I	6016	"	6016	-	-	-	-	-	-	-	-	-	180	240	420	35	20-24	44	
45		No II	6016	"	6016	-	-	-	-	-	-	-	-	-	180	240	420	35	19-24	45	Occupied from July + August '92.
46		No III	5002	"	5002	-	-	-	-	-	-	-	-	-	150	200	350	30	20-8	46	Rent recovered in 1894-95.
47		No IV	6016	"	6016	-	-	-	-	-	-	-	-	-	180	240	420	35	20-14	47	
48		No V (half)	9867	"	9867	400	600	1000	-	-	-	400	600	1000	296	395	691	58	12-0	48	Rent recovered at Rs 50. Difference at Rs 8 recovered in 1894-95.
49		Horse + Carriage Stalls 100 % one size	38158	"	38158	-	-	-	-	-	-	-	-	-	-	1526	1526	2½ per Stall	-	49	
50		Do Do 30 % one size	8049	"	8049	-	-	-	-	-	-	-	-	-	-	322	322	1/10 per Stall	-	50	
51	Madras	Grassmere bungalow	7000	"	7000	255	289	544	215	103	318	40	186	226	222	280	502	30	9-20	51	Rs 80 ‡ See para 5 of the report
		Carried over	558239	20282	578521	67641	30221	97862	26885	12439	39324	40756	17782	58538	45282	22033	67315				† Actual average cost of repairs included in the data for normal rent.

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Class I (continued)																			
		Brought forward	558239	20282	578521	67641	30221	97862	26885	12439	39324	40756	17782	58538	45282	22033	67315				
		Madura																			
52	Uttampá-laiyam	Sub-divisional office bungalow (Two-thirds occupied as residence)	1036	200	1236	469	57	526	530	251	751	61	194	255	164	45	209	10	4-22	52	Rs85+ See para 5 of the report.
53	Dindigul	Sub collector's bungalow with outhouses.	12559	-	12559	2982	650	3632	720	289	1009	2232	361	2593	2008	502	2510	54 60	6-7 5-20	53	Rs217+ Rs60 is the revised normal rent
54	Ramnad	Residence for the Asst Supdt of Police	5617	52	5669	1525	178	1703	1662	1081	2743	137	903	1040	900	226	1126	35	8-0	54	Rs196+ Occupied from 2nd Aug'94 after repairs. Rs35 is the revised normal rent. but See para 5 of the report. Rs105 in arrears at end of the year.
		Tinnevelly																			
55	Sérmádévi	Range Officer's bungalow	4963 386	"	4577 4587	1131	211	1342	332	119	451	799	92	891	796 -64	183	915	26 15 10	2-17 8-24 0-20	55	Rs132+ * Occupied by Superiors 1st & 2nd Grades (PWD code Vol I chap XI 31)
56	Tuticorin	Sub Collr's bungalow	16916 1538	"	15378	4228	140	5368	2394	609	3003	1834	531	2365	2708 248	615	3075	95	12-0	56	Rs579+ Rs102 is the revised normal rent
57	Sérmádévi	Head Asst Collr's bungalow.	5527	"	5527	917	337	1254	326	246	572	591	91	682	-	-	-	27	12-0	57	Rs324+ Only Revenue account is kept for this building. The figures are not therefore included in the total. See remark in the CTR a/c of 1892-93.
58	Palamcotta	Sergeant's Ars with Stables	4286	"	4286	735	240	975	119	20	139	616	220	836	631	171	802	20	12-0		Rs69+
		Total of Class I	601692	20534	622226	76691	32697	111378	32642	14808	47450	46039	17889	63928	52177	23775	75952				

† Actual average cost of repairs included in the data for normal rent.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			Rs.	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 Vol I Chap XI 28 II at 10 per cent on the Salary and local allowances of the tenants.																			
		Kistna Eastern																			
59	Bezwada	Head Asst Collr's residence	425	10,863	11,288	"	92	92	"	-	-	-	92	92	"	83	83	77 64	2-3 0-3	59	Occupied from 26-1-94 and interest charged from that date. Normal rent not yet fixed as the building is not yet completed. Rent for March 1894 in arrears.
		Bellary																			
60	Anantapur	Police Inspector's Qrs.	4767	"	4767	314	47	361	364	-	364	50	47	3	764	191	955	3 14 5	12-0	60	Normal rent is Rs 28.
61	do.	Police Supdt's bungalow	18637	"	18637	3898	913	4811	1099	17	1116	2799	896	3695	2980	745	3725	70 64-10-8 79-13-7	10-0 1-0 1-0	61	Normal rent is Rs 104
62	do.	Dist. Surgeon's Qrs	13584	"	13584	"	422	422	"	"	"	"	422	422	"	543	543	74 75	1-5 4-15	62	Normal rent is Rs 79
		Coimbatore																			
63	Erode	Police Asst Superintendent's Quarters	7070	"	7070	1770	319	2089	522	36	558	1248	283	1531	1132	283	1415	35	10-26	63	Normal rent is Rs 41. Rs 95 in arrears at end of the year.
		Carried over	44483	10863	55346	5982	1793	7775	1985	53	2038	3997	1740	5737	4876	1845	6721				

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class II (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M·S		
		Brought forward	44,483	10,863	55,346	5982	1,793	7,775	1,985	53	2,038	3,997	1,740	5,737	4,876	1,845	6,721		4		
			4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	6	8		
		Coimbatore (contd)																102	1-6		
64	Erode	Sub Collector's Quarters	17,528	"	17,528	3642	914	4,556	1,410	286	1,696	2,232	628	2,860	2,804	701	3,505	58/8 61-14-8 66-2-8	0-16 1-0 9-8	64	Normal rent is Rs 102.
65	Pollachi	Residence for the Head Asst Collector	14,326	203	14,529	2886	667	3,553	700	164	864	2,186	503	2,689	2,254	577	2,831	58·84 55·54 30 76 64-10	1-9 1-0 0-13 0-15 8-16	65	Normal rent is Rs 85
66	Kollegal	Police Inspector's Qrs.	2,929	"	2,929	548	84	632	293	164	457	255	80	175	458	117	575	7	12-0	66	Normal rent is Rs 17.
	Cotacamund	Crewe Hall — ‡																			
67		No I Quarters	2,125	"	2,125	102	27	129	53	81	134	49	54	5	340	85	425			67	Normal rent is Rs 12
68		No II do	3,026	"	3,026	146	38	184	74	116	190	72	78	6	484	121	605			68	Normal rent is Rs 18
69		No III do	2,670	"	2,670	129	33	162	66	102	168	63	69	6	428	107	535			69	Normal rent is Rs 15
70		No IV do	2,125	"	2,125	102	27	129	53	81	134	49	54	5	340	85	425			70	Normal rent is Rs 12
	do	Detached bungalow Crewe Hall — ‡																			
71		No I Quarters	2,886	"	2,886	139	36	175	71	110	181	68	74	6	460	115	575			71	Normal rent is Rs 17
72		No II do	2,992	"	2,992	144	37	181	74	114	188	70	77	7	480	120	600			72	Normal rent is Rs 18
	do	Commercial Cottage on stone House Hill on Clerk's quarters ‡																			
73		No I Block with outhouse	8,397	"	8,397	313	110	423	55	"	55	258	110	368	1322 +16	336	1674 1658			73	Normal rent is Rs 49
74		No II do do	7,335	"	7,335	273	96	369	48	"	48	225	96	321	1157 +16	293	1460 1444			74	Normal rent is Rs 43
75		No III do do	8,399	"	8,399	313	110	423	55	"	55	258	110	368	1322 +16	336	1674 1658			75	Normal rent is Rs 49.
		Carried over	1,19,221	11,066	1,30,287	14,719	3,972	18,691	4,937	1,271	6,208	9,782	2,701	12,483	16,767	4,838	21,605				

* These buildings were occupied by clerks of the Secretariat drawing different salaries for different periods.

‡ Split up into sets of quarters. Figures in Cols 7, 10, 13 and 16 distributed in proportion to Capital Cost

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[P. W. D. Form No. 99-A Inner.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class II (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	1,19,221	11066	1,30,287	14719	3972	18691	4937	1271	6208	9782	2701	12483	16767	4838	21605				
		Coimbatore (contd)																			
	Cotacamund	Ooty Hall Bungalow:— ‡																			
76		No I Quarters	5118	"	5118	221	68	289	106	366	472	115	298	183	820	205	1025			76	Normal rent is Rs 30/-
77		No II do	4955	"	4955	214	66	280	102	355	457	112	289	177	792	198	990			77	Normal rent is Rs 29/-
78		No III do	7063	"	7063	306	95	401	146	506	652	160	411	251	1128	282	1410	‡	‡	78	Normal rent is Rs 41/-
79		No IV do	4899	"	4899	212	66	278	101	351	452	111	285	174	784	196	980			79	Normal rent is Rs 29/-
80		No V do	4817	"	4817	208	64	272	99	345	444	109	281	172	772	193	965			80	Normal rent is Rs 28/-
81	do	Two-thirds of dressers Quarters attached to Civil dispensary	4000	"	4000	137	68	205	80	270	350	57	202	145	620 20	160	800	4 3 2	12-0 4-27 2-7	81	Normal rent is Rs 23. Occupied by two individuals for the periods in Col 19
82	Gudalur	Inspector's Qrs.	7128	"	7128	360	90	450	48	"	48	312	90	402	1136 +4	285	1425	7½	12-0	82	Normal rent is Rs 42.
		Salem																			
83	Yercaud	Deputy Tahsildar's residence	2648	"	2648	611	137	748	597	"	597	14	137	151	396	106	502	12	12-0	83	Rs 149 † Revised normal rent is Rs 22.
		West Coast																			
84	Coondapoor	Head Asst Collector's residence	20030	363	20393	3997	1191	5188	1429	145	1574	2568	1046	3614	3172	808	3980	10 7/8 9 4/85	9-27 2-4	84	Rs 482 † Revised normal rent is Rs 107; but with reference to the Spl rate sanctioned in G.O. Ms No 1166 B of 17-3-94, G.O. No 903 W of 3-4-94, the building will be entered under class III in table [illegible]
85	Palapuram	Residency Thahsildar Supdt of Police	16852	"	16852	1452	544	1996	297	223	520	1155	321	1476	2675	674	3349	50 35 48 57 47 4/10	5-5 1-16 1-0 4-0	85	Rs 100 † Revised normal rent is Rs 65.
86	Manantoddy	Police Inspr's house	5768	"	5768	422	144	566	46	-	46	376	144	520	750	231	981	12	12-0	86	Rs 164 † Revised normal rent is Rs 33.
87	Vayitri	— do —	3960	"	3960	542	125	667	756	110	866	214	15	199	605	158	763	12 15 25	9-11 6-13 1-9	87	Rs 181 † Revised normal rent is Rs 28.
		Carried over	2,06,459	11429	2,17,888	23401	6630	30031	8744	3942	12686	14657	2688	17345	30441 30293 -12	8334	38775				† Actual average cost of repairs incl in the data for normal rent ‡ Split up into sets of Qrs. figures in Cols 7, 10, 12 & 16 do not

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‡ These buildings were occupied by clerks of the Secretariat drawing different salaries for different periods.

Capital and Revenue Account of Government Buildings let or

[P. W. D. Form No. 99-A Inner.]

available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2	7th	Class II (continued)																			
		Brought forward	206459	11429	217888	23401	6630	30031	8744	3942	12686	14657	2688	17345	30441	8334	38775	6	4 2		#24
		West Coast (contd)																			
88	Calicut	Late jailor's Ars.	—	"	—	"	168	168	—	237	237	"	69	69	—	"	—	10	17-6	88	Occupied by a Stationery Submagistrate from 26.10.92. ~~Rs120-00~~ Particulars of capital cost etc will be ascertained and entered in the next year's account
		Consulting Architect Division																			
89	Madras	Quarters for the Supdt of Mly Students in the lower story South end room with Kitchen & Stables in the College of Engineering	7842	"	7842	313	319	632	"	"	"	313	319	632	1252	313	1565	24 26	3-0 9-0	89	Rs100† Normal rent is Rs35.
	Do.	Quarters for married Mly students & teachers in one block—																			
90		Quarters No I	3848	"	3848	173	131	304	72	140	212	101	9	92	616	154	770	15 8 12-0	3-8 8-23	90	Rs50† Revised Normal rent is Rs17 for each Quarters. For some period two sets of Qrs were occupied by one officer and 10% of salary charged for the two sets together.
91		Quarters No II	3848	"	3848	193	94	287	72	140	212	121	46	75	616	154	770	12 8 12-0	2-5 8-23	91	Rs50†
92		Quarters No III	3848	"	3848	53	26	79	366	140	506	313	114	427	616	154	770	12	2-5	92	Rs50†
93	Do	Quarters for the Supdt Govt Brick-fields	1540	"	1540	50	75	125	"	"	"	50	75	125	248	62	310	6	12-0	93	Normal rent is Rs9. Rent charged at Rs6 from 25.8.92.
		Total of Class II	227385	11429	238814	24183	7443	31626	9254	4579	13833	14929	2844	17773	33789	9171	42960				† Actual average Cost of repairs included

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		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 Govt of India																			
		Godavari Eastern																			
94	Bondlaish-neram	Quarry office	1067	"	1067	26	4	30	-	-	-	26	4	30	43	43	86	-	-	94	Rs46† Normal rent is Rs8. Vacant throughout the year. The figure in Col 8 represents arrears of last year.
95	Do	Overseer's Quarters Govt workshops	2308	-	2308	-	68	68	-	506	506	-	438	438	-	92	92	6	1/20	95	Occupied by a Temporary overseer Pub code vol I chap XI 31.
		Godavari Western																			
96	Ellore	Hospital buildings	3063	-	3063	688	6	694	503	30	533	185	24	161	492	123	615	7	9-9	96	Rs94† Normal rent is Rs18. Occupied by an overseer 1st Grade Pub code vol I chap XI 31. Rent for 8 months + 12 days written off as irrecoverable (GO No 483 W of 20-2-94)
97	Chettipett	Officers Quarters with godowns, Cook houses & stables	16877	"	16877	2171	390	2561	1821	294	2115	350	96	446	2672	675	3347	37	9-18	97	Rs194† Normal rent is Rs72. Half rate ie Rs36 charged vide G of I letter No 130 13 of 22-3-92 (GO 1089 W of 4-4-92) + 1 Rupee on reg & add capital Cost in 1892-93 + Annual average cost of repairs in excess
		Carried over	23315		23315	2885	468	3353	2324	830	3154	561	362	199	3207	923	4130				

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class III (Continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
2	74	Brought forward	23315	"	23315	2885	468	3353	2324	830	3154	561	362	199	3207	933	4140				
		Kistna Eastern																			
98	Masulipatam	Collector's residence	42471	"	42471	6997	1879	8876	99	"	99	6898	1879	8777	6792	1698	8490	150	12-0	98	Rs 204 † Normal rent is Rs 158. Govt of India letter No 23913 of 21.6.89 (G.O No 1506 of 8.7.89). The figure in Col 8 includes arrears of last year.
		Nellore																			
99	Gudur	Sub divisional officer's Quarters	3221	"	3221	216	-	216	85	251	336	131	251	120	503	129	632	-	-	99	Normal rent is Rs 10. Vacant throughout the year
		Bellary																			
100	Penukonda	Range Officer's bungalow & outhouses	355	"	355	416	136	552	"	135	135	416	1	417	56	14	70	10/15	7-22 4-8	100	Normal rent is Rs 16-8-0 Rs 185 † Occupied by Supervisors 2nd & 3rd grades. PWD Code Vol I ch XI 31.
		Cuddapah																			
101	Madanapalli	Sub div. officer's Quarters	3185	"	3185	"	168	168	"	39	39	"	129	129	32	127	159	10/15	7-21 6-23	101	—— Do —— do —— Do —— Occupied from 12th Jany 93.
		Coimbatore																			
102	Dotacamund	Quarters near Stone House Hill	2642	"	2642	1032	180	1212	47	47	94	985	133	1118	376/48	106	530	15	12-0	102	Occupied by a Supervisor 1st Grade. PWD Code Vol I ch XI 31. Normal rent is also Rs 15/-
103	Erode	Sub div. Officer's Qrs	7050	"	7050	434	120	554	497	36	533	63	84	21	1128	282	1410	10	12-0	103	Occupied by a Supervisor 2nd Grade. PWD Code Vol I ch XI 31. Normal rent is Rs 41.
104	Pollachi	Overseer's shed	600	"	600	"	34	34	"	199	199	"	165	165	96	24	120	15	3-9	104	Occupied by a Supervisor 1st Grade PWD Code Vol I chap XI 31. Normal rent is Rs 4.
		Carried over	82839	"	82839	11980	2985	14965	3052	1537	4589	8928	1448	10376	12238	3313	15551				Annual average cost of repairs for

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No.	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	21	22
		Class III (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	82839	"	82839	11980	2985	14965	3052	1537	4589	8928	1448	10376	12238	3313	15551				
		Coimbatore (contd)																			
105	Cotacamund	Native officials Qrs Stonehouse hill	1883	"	1883	326	88	414	"	160	160	326	72	254	272 +28	75	375	7/6 10	20 1-12 6-27	105	Normal rent is Rs 11. Occupied by overseers 1st & 2nd grades & a Supervisor 2nd Grade (PWD Code Vol I ch XI 31)
106	Do	European warders Cottage No I	4605	"	4605	264	144	408	173	116	289 173	91	28 144	119 235	664 +72	184	920	12	120	106	Normal rent is Rs 27. Occupied by a conductor (PWD Code Vol II 1495 VII) * Met from Imple mily works grant.
		West Coast																			
107	Vayittri	Sub Registrar's Qrs	4056	"	4056	221	60	281	131	62	193	90	7	88	574 +55	162	731	5	120	107	Rs 67 + Revised normal rent is Rs 19: G of I letter No 533B of 28-12-86 (G O No 13 W of 7-1-87)
108	Calicut	Vakils' Chambers of 36 rooms	14539	"	14539	3316	902	4218	"	"	"	3316	902	4218	3700 /376	581	2905	2-0 per room	12-0	108	Rs 915 + Revised normal rent is Rs 3½ - G of I letter No 314B of 18-8-92 (G O 238 & 10 of 26-8-92)
		South Arcot																			
109	Vriddachalam	Sub div. officer's Qrs (Bungalow of the Range officer)	3246	-	3246	610	147	757	285	150	435	325	3	322	520	130	650	20 7 10 20	4-0 1-21 4-14 4-0	109	Rs 365 Normal rent is Rs 20 for half of the residence. ½ of the capital cost is the unit Occupied by an overseer 1st grade and a Supervisor 2nd grade (PWD Code Vol I Ch XI 31)
110	Chanchalkuppam	Government House or Collector's residence	20000	-	20000	"	875	875	749	1146	1895	749	271	1020	3200	800	4000	125	7-11	110	Rs 1023 + Normal rent is Rs 152. Rent at Rs 125 Charged from 1-7-93 p. Vacated from 12-2-94 on account of repairs (PWD Code Vol I ch XI 28 III G O No 823 W of 28-3-94) G of I No 1246 B of 16-8-93 G O No 2250 of 15-7-
		Chingleput																			
111	Karunguzhi	P.W.D. bungalow	1532	"	1532	190	-	190	"	74	74	190	74	116	244	61	305	-	-	111	Normal rent is Rs 9 vacant throughout the year
		Carried over	132700	-	132700	16907	5201	22108	4390	3245	7635	12517	1956	14473	29131	5306	25437				

† Actual average cost of repairs including the cost of annual repairs

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class III (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M D		
		Brought forward	132700	"	132700	16907	5201	22108	4390	3245	7635	12517	1956	14473	20131	5306	25437				35
		Negapatam																			
112	Nannagudi	Sub div offis bungalow	5550	"	5550	195	161	356	169	24	193	26	137	163	449	222	671	15 10	7 4 4 2	112	Normal rent is Rs 324 0 - Occupied by Superior 1st 12 grades (PWD Code Art 731)
		Consulting architect division																			
113	Madras	School of arts bungalow	9271	"	9271	2400	600	3000	1872	"	1872	528	600	1128	1280 204	371	1855	50	12 0	113	Rs 302 † Normal rent is Rs 56. Rs 50 is the house rent drawn by the Supdt School of arts — vide G of I letter No 2078 of 15-6-91 printed with G O No 1764 W of 30-6-91.
		Madura																			
114	Dindigul	Range office bungalow	5803	"	5803	239	"	239	319	68	387	80	68	148	520	232	752	—	—	114	Rs 115 † Normal rent is Rs 28. Vacant throughout the year.
		Total of Class III	153324	"	153324	19741	5962	25703	6750	3337	10087	12991	2625	15616	22584	6131	28715				† Actual average cost of repairs included in the data for normal rent

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			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 Govt of India																			
		Vizagapatam																			
115	Paravatipuram	Police apothecarys Quarters & jail Supdts Qrs.	3058	"	3058	321	-	321	208	48	256	113	-48	65	488	122	610			115	P.W.D. code Vol II App VII & Extract from a statement approved by the S of S. recd with G of I No. 201B of 15-6-91 (G O 17640 of 30-6-91)
		Godavari Eastern																			
116	Dowlaish-weram	Deputy Superintendents Dr. workshop	2220	"	2220	411	-	411	86	2	88	325	412	323	356	89	445			116	Occupied up to 31-1-94 by Sergt Instructor D. Co, East Coast Rifle Volunteers. P.W.D Code Vol II App VII
117	Rajamundry	Quarters for the Supdt, Central jail	14963	"	14963	-	-	-	-	778	778	-	778	778	-	598	598			117	Extract from a statement approved by the S of S. recd with G of I No. 201B of 15-6-91 (G O 17640 of 30-6-91)
118	"	Jailors Quarters	5367	"	5367	-	-	-	-	-	-	-	-	-	-	214	214			118	G of I letter No. 211B of 30-5-92 (G O 17310 of 11-6-92)
119	"	Dy jailors Quarters	2509	"	2509	-	-	-	-	-	-	-	-	-	-	100	100			119	
120	"	Warders Huts	9062	"	9062	-	-	-	-	-	-	-	-	-	-	362	362			120	G of I letter No. 69B of 9-3-93 (G O 7640 of 20-3-93)
		Carried over	37179	"	37179	732	-	732	294	828	1122	438	828	390	844	1485	2329				

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		#12#	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
2	7H	Class IV (Continued)	5	4	5	4	4	4	4	4	4										
		Brought forward	37179	"	37179	732	"	732	294	828	1122	438	828	390	844	1485	2329				39
		Kistna Eastern																			
121	Masulipatam	Jailor's Quarters	1409	1056	2465 / 1409	-	-	-	-	259 / 1056	259 / 1056	-	259 / 1056	259 / 1056	224	56	280			121	G.O.(P.) letter No. 211B of 30.5.92 (G.O. 1731 W. of 7.11.6.92) This buildings is now occupied by a Reserve Police Inspector, who pays rent. Will be transferred to the proper class in the next year's account.
		Nellore																			
122	Nellore	Jailor's Quarters	2020	-	2020	-	-	-	112	-	112	112	-	112	324	81	405			122	do. do. do.
		Coimbatore																			
123	Ootacamund	European warders Cottage No II	4605	"	4605	47	"	47	173	116	289 / 173	126	116	242 / 126	664 / 672	184	920			123	Occupied free of rent by a gunner (P.W.D. Code Vol II App VII).
124	do	—do— No IV	4605	"	4605	131	"	131	157	116	273 / 157	26	116	142 / 26	664 / 672	184	920			124	Occupied free of rent by a Sergt Instructor Nilgiri Vol Rifle Corps (P.W.D. Code Vol II App VII) ※ Met from Imple Mily works grant
125	Coimbatore	Jail Superintendent's Qrs	10300	"	10300	-	-	-	-	-	-	-	-	-	1648	412	2060			125	Extract from a statement approved by the S/S recd with G.O.(P.) No 201B of 15.6.91 (G.O. 1764 W of 30.6.91)
126	do	Jailor's Quarters	10452	"	10452	-	-	-	-	-	-	-	-	-	1672	418	2090			126	G.O.(P.) No. 211B of 30.5.92 (G.O. No 1731 W of 11.6.92)
127	Do.	Dy Jailor's Quarters	2555	"	2555	-	-	-	-	-	-	-	-	-	408	102	570			127	
128	Do	European Chief Constable's Qrs	914	-	914	-	-	-	-	-	-	-	-	-	144	36	180	5	1-0	128	Occupied rent free for the first ten months of the year by a jail warder (G.O.(P.) No 69B of 9.3.93 G.O. 1764 W of 20.3.93). Normal rent is Rs 5. will be transferred to Class I in the next year's account
		Carried Over	74039	1056	75095	910	"	910	736	1319	2055	174	1319	1145	6572	2923	9435				

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Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Class IV (continued) Brought forward	74039	1056	75095	910	-	910	736	1319	2055	174	1319	1145	6512	2923	9435				
		Coimbatore (contd).																			
129	Cotacamund	Apothecary's Ar. Govt House	5250	-	5250	✓			✓ 142	-	142	✓ 142	-	142	✓ 800 +40	210	1050			129	Vacant throughout the year.
130	Do.	Sappers Hospital Stonehouse Hill	5779	-	5779	✓ 75	-	75	✓ 115	69	184	✓ 40	69	109	✓ 888 +36	231	1155			130	Occupied free of rent for the first three months by a Subadar of Native Infantry attached to a detachment (Army Regns India Vol I Part II Article 260 and GO 1920 W of 17.7.89). Vacant from 1.7.93.
131	Do.	European warder's Cottage No. V.	4165	-	4165	✓ -	-	-	✓ 157	116	273 +57	✓ 157	116	273 +57	✓ 592 +72	166	830			131	Occupied free of rent by a Sergt. Instructor Nilgiri Vol Rifle Corps (PWD Code Vol II App VII)
132	Do.	Do. No III	4605	-	4605	✓ -	-	-	✓ 173	116	289 +173	✓ 173	116	289 +173	✓ 664 +72	184	920			132	Occupied by a Soldier clerk (PWD Code Vol II App VII)
133	Do.	Sappers' lines, old & new blocks Stonehouse Hill	33865	-	33865	✓ -	-	-	✓ 338	1095	1433	✓ 338	1095	1433	✓ 5220 +196	1354	6770			133	Occupied by a detachment of Native Infantry (Army Regns India Vol I Part II Article 260 and GO 1920 W of 17.7.89)
134	Govt Gardens	Curator's House	10603	-	10603	-	-	-	-	-	-	-	-	-	✓ 1656 +40	424	2120			134	Extract from a statement approved by the Secy requisite GO of 1 No 201 B of 15.6.91 (GO 1764 W of 30.6.91)
135	Cotacamund	Cinchona villa property	24309	-	24309	✓ -	-	-	✓ 427	-	427	✓ 427	-	427	✓ 3473 +396	972	4841			135	Occupied by Govt Botanist and Director of Cinchona plantations, Nilgiris — GO of 1 No 352 B of 14.9.92 (GO 2714 W of 30.9.92) [The sanction has effect only during the personal incumbency of Professor Lawson]
		Carried over	162615	1056	163671	985	-	985	2088	2715	4803	1103	2715	3818	20657	6464	27121				

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	162615	1056	163671	985	-	985	2088	2715	4803	1103	2715	3818	20657	6464	27121				
		Coimbatore (contd)																			
136	Wellington	Inspectors Quarters	3783	"	3783	-	-	-	-	-	-	-	-	-	✓ 560 +44	151	755			136	Occupied by a jail warder – G of I letter No 693 B of 9-3-93 (GO 764 W of 20-3-93)
137	Govt Garden	Overseer's house	1300	"	1300	-	-	-	-	-	-	-	-	-	✓ 200 +8	52	260			137	Extract from a statement approved by the S of S read with G of I letter No 2018 of 15-6-91 (GO 1764 W of 30-6-91)
138	Doddabetta Estate	Subovereer's house	3058	"	3058	-	-	-	-	-	-	-	-	-	✓ 480 +8	122	610			138	
139	Do	overseer's house	5772	"	5772	-	-	-	-	-	-	-	-	-	✓ 920 +4	231	1155			139	
140	Do	Clerk's quarters	1014	"	1014	-	-	-	-	-	-	-	-	-	✓ 160	40	200			140	Vacant throughout the year
141	Naduvattam	Head overseer's bungalow	6087	"	6087	-	-	-	-	-	-	-	-	-	✓ 960 +12	243	1215			141	Extract from a statement approved by the S of S read with G of I No 2018 of 15-6-91 (GO 1764 W of 30-6-91)
142	Do	Sub overseer's bungalow	2292	"	2292	-	-	-	-	-	-	-	-	-	✓ 360 +8	92	460			142	
143	Do	Stone Keeper's Qrs.	2007	"	2007	-	-	-	-	-	-	-	-	-	✓ 320	80	400			143	
144	Pykara	Head overseer's bungalow Wood Estate	2270	"	2270	-	-	-	-	-	-	-	-	-	✓ 360 +4	91	455			144	Do Do Do
145	Do	Subovereer's bungalow, Hooker Estate.	1559	"	1559	-	-	-	-	-	-	-	-	-	✓ 240 +8	62	310			145	
		Salem																			
146	Salem	Jail Supdt's Qrs	✓ 9769	"	9769	✓ -	-	-	✓ -	-	-	✓ -	-	-	✓ 1564	391	1955			146	Do Do Do
		Carried over	201526	1456	202582	985	-	985	2088	2715	4803	1103	2715	3818	26877	8019	34896				

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[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	201826	1056	202582	985	-	985	2088	2715	4803	1103	2715	3818	26677	8019	34696				
		Salem (contd)																			
147	Salem	Jailor's Quarters	4670	-	4670	-	-	-	-	-	-	-	-	-	748	187	935			147	G of I No 211 B of 30.5.92 (GO 1731 W of 11.6.92)
148	Do.	Dy jailor's Quarters	3732	-	3732	-	-	-	-	-	-	-	-	-	596	149	745			148	
149	Do.	European Chief Constable's Quarters	2025	-	2025	-	-	-	-	-	-	-	-	-	324	81 85	405			149	Occupied by a jail warder — G of I No 695 B of 9.3.93 (GO 764 W of 20.3.93)
		Consulting Architect Division																			
150	Egmore	Magistrates Qrs.																			
		Egmore Police Court	20370	-	20370	-	-	-	125	-	125	125	-	125	3260	815	4075			150	Extract from a statement approved by the SofS read with G of I No 2013 of 15.6.91 (GO 1764 W of 30.6.91)
151	Do.	Apothecary's Qrs.																			
		Women & Children Hospital	3544	-	3544	-	-	-	15	-	15	15	-	15	568	142	710			151	
152	Do.	Quarters for the Supdt. City Police	6917	-	6917	-	-	-	631	123	754	631	123	754	1108	277	1385			152	do. do. do. do. By G of I No 188 B of 7.5.92 (GO 1486 W of 13.5.92)
153	Do.	96 per story of the Office of the Commr. of Police	19700	-	19700	-	-	-	56	-	56	56	-	56	3152	788	3940			153	Extract from a statement approved by the SofS read with G of I No 201 B of 15.6.91 (GO 1764 W of 30.6.91)
154	Do.	Supdt's Quarters Govt Central Museum	13935	-	13935	-	-	-	1738	28	1766	1738	28	1766	2228	557	2785			154	
155	Madras	Taxidermist's Qrs	2566	-	2566	-	-	-	213	-	213	213	-	213	412	103	515			155	do. do. do.
		Carried over	278985	1056	280041	985	-	985	4866	2866	7732	3881	2866	6747	39273	11118	50391	6	4	9	# 24

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Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
		Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward.	278985	1056	280041	985	-	985	4866	2866	7732	3881	2866	6747	39273	11118	50391				
		Cons: architect Dr (cont'd)																			
156	Royapuram	Quarters for the Governr. Govt work house	3799	-	3799	-	-	-	255	3	258	255	3	258	598	152	750			156	G of I No 352 B of 14-9-92 (G O 2714 W of 30-9-92)
157	Do	Quarters for the warder Govt work house	2094	-	2094	-	-	-	-	-	-	-	-	-	332	84	416			157	
158	Madras	Matrons Qrs, Voluntary General Hospital	4549	-	4549	-	-	-	-	-	-	-	-	-	728	182	910			158	Extract from a statement approved by the SofS read with GofI No 2011B of 15-6-91 (G O 1764 W of 30-6-91)
159	Do.	Jailors Qrs: Debtors' jail	6456	-	6456	-	-	-	425	-	425	425	-	425	774	258	1032			159	
160	Do	Qrs for Asstt Supdt Govt Lime kilns.	526	-	526	-	-	-	132	-	132	132	-	132	84	21	105			160	G of I No 352 B of 14-9-92 (G O 2714 W of 30-9-92)
161	Do	Supdts Qrs, Lunatic asylum	31060	-	31060	-	-	-	595	1596	2191	595	1596	2191	4968	1242	6210			161	
162	Do	Qrs for 1st class apothecary Lunatic asylum	7200	-	7200	-	-	-	52	-	52	52	-	52	1152	288	1440			162	Extract from a statement approved by the SofS read with GofI No 2011B of 15-6-91 (G O 1764 W of 30-6-91)
163	Do.	Qrs for Civil apothecary Lunatic asylum	4431	-	4431	-	-	-	-	20	20	-	20	20	708	177	885			163	
164	Do.	Qrs for two 1st class European attendants, Lunatic asylum	8073	-	8073	-	-	-	-	-	-	-	-	-	1292	323	1615			164	Do. Do. Do. Do. and G of I No 74 B of 11-3-93 (G O 824 W of 27-3-93)
165	Do.	Qrs for two 2nd class European attendants, Lunatic Asylum	5752	-	5752	-	-	-	-	-	-	-	-	-	920	230	1150			165	
166	Do.	Matrons Qrs Lunatic asylum	4431	-	4431	-	-	-	-	35	35	-	35	35	708	177	885			166	Extract from a statement approved by the SofS read with GofI No 2011B of 15-6-91 (G O 1764 W of 30-6-91)
167	Do	Asstt Matrons Qrs. Lunatic asylum	4286	-	4286	-	-	-	45	-	45	45	-	45	684	171	855			167	
		Carried over	361642	1056	362698	985	-	985	6370	4520	10890	5385	4520	9905	52221	14130	66351				

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Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

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			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	21	22
		Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	361642	1056	362698	985	-	985	6370	4520	10890	5385	4520	9905	52221	14423	66644				
		Cons: architect Dr. (cont'd)																			
168	Nuwara Eliya	Supt's Qrs, Nuwara Eliya Police	3919	-	3919	-	-	-	-	-	-	-	-	-	628	157	785			168	
169	Madras	Resident Surgeon's Qrs, General Hospital	20717	-	20717	✓ -	-	-	✓ 26	162	188	✓ 26	162	188	✓ 2607	829	3436			169	
170	Do.	Matron's Qrs, General Hospital	9744	-	9744	✓ "	-	-	✓ "	460	460	✓ "	460	460	1556	389	1945			170	
171	Do	Qrs for 18 nurses General Hospital	21142	"	21142	✓ -	-	-	✓ 253	-	253	✓ 253	"	253	3384	846	4230			171	
172	Do	Sergt's Qrs General Hospital	6731	-	6731	✓ -	-	-	✓ 21	154	175	✓ 21	154	175	1076	269	1345			172	
173	Do.	Jailor's Quarters Penitentiary	6304	"	6304	✓ -	-	-	✓ 1483	-	1483	✓ 1483	"	1483	1008	252	1260			173	
174	Do	Dy jailor's Quarters Penitentiary.	3324	"	3324	✓ -	-	-	✓ 149	-	149	✓ 149	"	149	532	133	665			174	Extract from a statement approved by the S of S received with G of I No 201 B of 1891 (G O No. 1764 B of 30.6.91)
175	Do.	Matron Qrs, Penitentiary	4149	"	4149	✓ -	-	-	✓ "	-	-	✓ -	-	-	664	166	830			175	
176	Do	Qrs for the Keeper St. George's Cathedral	3623	-	3623	✓ -	-	-	✓ 756	"	756	✓ 756	"	756	580	145	725			176	
177	Do	Qrs for the Principal College of Engineering	25890	-	25890	✓ -	-	-	✓ 1690	1036	2726	✓ 1690	1036	2726	4144	1036	5180			177	
178	Do.	Supt's Qrs Lyerpuie Hospital with outhouses	20255	"	20255	✓ -	-	-	✓ 794	"	794	794	"	794	3240	810	4050			178	
179	Do	Apothecary's Qrs Lyerpuie Hospital	7487	"	7487	✓ -	-	-	✓ 97	-	97	✓ 97	"	97	1196	299	1495			179	
		Carried over	494927	1056	495983	985	-	985	11639	6332	17971	10654	6332	16986	72836	19754	92590				

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			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	21	22
		Class IV (continued)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	4,94,927	1056	4,95,983	985	-	985	11,639	6,332	17,971	10654	6332	16986	72836	19754	92590				
		Cons: Architect Establishment																			
180	Madras	Matron's Qrs. Lying-in Hospital	4473		4473	-	-	-	75	-	75	75	-	75	716	179	895			180	
181	Do	Qrs for the Head nurse & midwife Lying-in Hospital	8226	-	8226	-	-	-	-	-	-	-	-	-	1316	329	1645			181	Extract from a statement approved by the SofS vide in the Govt No 208 B of 15-6-91 (GO 1764 w of 30-6-91)
182	Do	Resident apothecary's Qrs, Opthalmic Hospital	9627	-	9627	-	-	-	-	-	-	-	-	-	1540	385	1925			182	
183	Do	Main building at the Observatory occupied by the Govt Astronomer	19637	-	19637	-	-	-	483	-	483	483	-	483	3140 2240	785	3925			183	
184	Do	Qrs for Sub Insp'r B Divn Police Stn, Moore's Street	5182	-	5182	-	-	-	96	4	100	96	4	100	828	207	1035			184	Govt No 1583 of 7-5-92 (GO 1486 w of 13-5-92)
185	Do	Qrs for Sub Insp'r D Divn Police Station, Peters Road	3139	-	3139	-	-	-	-	-	-	-	-	-	504	126	630			185	
186	Do	College of Engineering — Qrs for single married students, Lower story East Side rooms	5042	-	5042	-	-	-	11	405	416	11	405	416	808	202	1010			186	Occupied free of rent by Military Students who are soldiers. GO No 357 W of 5-2-92 and GO No 2857 W of 14-10-92
	Do	Qrs for the married mily Students & teachers of the College Engineering in one block —																			
187		Quarters No IV	3848	-	3848	-	-	-	214	140	354	214	140	354	616	154	770			187	
188		Quarters No V	3848	-	3848	-	-	-	214	140	354	214	140	354	616	154	770			188	
189		Quarters No VI	3848	-	3848	-	-	-	215	140	355	215	140	355	616	154	770			189	
190		Apothecary's Qrs Lepers Hospital	8145	-	8145	-	-	-	22	-	22	22	-	22	1304	326	326 1630			190	Extract from a statement approved by SofS vide with Govt No 208 B of 15-6-91 (GO 1764 w of 30-6-91)
		Total of Class IV	569942	1056	570998	985	-	985	12969	7161	20130	11984	7161	19145	83526	22755	106291				

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Class V																			
		Buildings which are allotted rent-free or at reduced rents under P.W.D. Code Vol I Chap XI 28 III (c) and (d)																			
		Rent-free buildings																			
		Godavari Eastern																			
191	Rajamundry	Quarters for two Native nurses Distt Jail	2491	"	2491	-	-	-	-	-	-	-	-	-	-	100	100			191	} Su para 8 of the report
192	Do.	Constables huts Distt Jail	19046	"	19046	-	-	-	-	-	-	-	-	-	"	762	762			192	
		Coimbatore																			
193	Cotacamund	Cooly lines on stone house hill	5477	"	5477	-	-	-	-	207	207	"	207	207	852 +24	219	1095			193	} G.O No 1668 W of 25-6-89.
194	Coonoor	Cooly lines at Seim's park	533	"	533	-	-	-	-	-	-	-	-	-	80 +4	21	105			194	
195	Cotacamund	One-third portion of Brewer's Rs attached to civil dispensary	1999	"	1999	-	-	-	40	135	175	40	135	175	312 +8	80	400			195	Occupied rent free by a compounder up to 31-12-93. G.O No 2013 W of 14-7-92
		Salem																			
196	Yercaud	Rs for Dy Tahsildar's clerks	3890	-	3890	-	-	-	-	-	-	-	-	-	"	156	156			196	G.O No 510 W of 17-2-92
		North arcot																			
197	Vellore	Rs for store watchmen	"	"	"	"	-	-	-	-	-	-	-	-	-	-	-			197	G.O 2215 W of 30-8-93. Particulars of capital cost etc will be ascertained & entered in the next year's a/c.
		Cons. architecture																			
198	Madras	Rs for the Port Hd Signaller	4525	"	4525	-	-	-	-	-	-	-	-	-	724	181	905			198	G.O No 33 W of 10-1-93.
199	Do.	Rs for the conservancy Supt. Chepak park	1570	"	1570	-	-	-	175	304	479	175	304	479	252	63	315			199	G.O No 3203 W of 19-11-92
200	Do.	Asst matrons Rs Lying-in-Hospital	4293	-	4293	-	-	-	568	-	568	568	"	568	688	172	860			200	G.O No 2857 W of 14-10-92
		Carried over	43824		43824				783	646	1429	783	646	1429	2944	1754	4698				

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			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	21	22
		Class V (contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Rent-free buildings (contd)																			
		Brought forward	43824	"	43824	-	-	-	783	646	1429	783	646	1429	2944	1754	4698				
		Cons: Architect Drs (contd)																			
201	Madras	Asst 1st class Hospital																			
		Asst Penitentiary	3456	"	3456	-	-	-	-	-	-	-	-	-	416	104	520			201	P.W.D. code Vol I, Chap XI. 32 V
202	Do	Asst 2nd class Hospital																			
		Asst Penitentiary	3456	"	3456	-	-	-	-	-	-	-	-	-	416	104	520			202	
203	Do	Supdts Quarters																			
		Alms House	2212	"	2212	-	-	-	-	-	-	-	-	-	352	88	440			203	
204	Do	Seventy five Rs for native keepers Lunatic Asylum	13130	"	13130	-	-	-	-	-	-	-	-	-	"	525	525			204	
205	Do	Clerk's Quarters St Andrews Kirk	3463	-	3463	-	-	-	-	-	-	-	-	-	556	139	695			205	
206	Do	Quarters for Eight native nurses, Lying-in-Hospital	5791	"	5791	-	-	-	-	-	-	-	-	-	"	232	232			206	See para 8 of the report.
207	Old Auxiliary medical School Royapuram	Rrs for the apothecary attached to Leper Hospital	9190	"	9190	-	-	-	-	-	-	-	-	-	"	368	368			207	
208	Do	Rrs for the apothecary of the mongar Choultry	9190	"	9190	-	-	-	-	-	-	-	-	-	"	368	368			208	
		Total of Rent-free buildings under Class V	93712	"	93712	-	-	-	783	646	1429	783	646	1429	4684	3682	8366				

200—2-7-94.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No.	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Class V (contd) Other buildings Godavari Eastern																			
209	Dummagudem	Limited House No I West Coast	277	"	277	58	18	76	52	"	52	6	18	24	44	11	55	1½	12-0	209	Rs 16 † Normal rent is Rs 24 · Rs 1½ is 5% of the salary of the occupant. GO No 1712 W of 4.8.92
210	Nanantoli	European Hd Constable's bungalow	2783	"	2783	47	10	57	47	"	47	"	10	10	336	111	447	1¾	5-15	210	Rs 79 † Revised normal rent is Rs 16 — The rates charged are 5 per cent of the Salaries of the occupant — GO 2209 W of 14.8.91
211	Vayitri	Do Do	2466	"	2466	134	36	170	122	90	212	12	54	42	370	99	469	3	12-0	211	Rs 172 † Revised normal rent is Rs 23
212	Cochin	Police Hospital	5000	"	5000	76	22	98	112	26	138	36	4	40	800	200	1000	2	12-0	212	Revised normal rent is Rs 29. Rent charged at Rs 2 to a sub overseer — GO 2173 W of 5.8.92 — One month's rent in arrears.
213	Vayitri	Sub magistrate's Qrs North arcot	5768	"	5768	477	120	597	90	"	90	387	120	507	824	206	1030	10	12-0	213	Revised normal rent is Rs 30 · Rent Charged at Rs 10. GO No 353 W of 8.2.87.
214	Vellore	Quarters for Stockkeeper	—	"	—	-	8	8	—	"	"	"	8	8	—	—	—	1	8-17	214	Rent charged at Re 1. GO No 2667 W of 8.10.93. Particulars of Capital Cost etc will be ascertained & entered in the next year's a/c.
		Chingleput																			
215	Tripasore	Govt Qrs adjoining the School room Old Barracks.	961	"	961	144	36	180	-	-	-	144	36	180	160	39	199	3	12-0	215	Normal rent is Rs 6. Rent charged at Rs 3 GO No 1537 W of 9.6.93
		Trichinopoly																			
216	Trichinopoly	European Deputy Bomb-proofed and tiled barracks.																			
216		Block No 2	8536	"	8536	-	42	42	-	-	-	"	42	42	-	341	341	3/8	12-0	216	Normal rent is Rs 35 — 5% charged GO No 2623 W of 30.9.91
217		Block No 3	3061	"	3061	-	19	19	-	-	-	"	19	19	"	122	122	1.9.7	12-0	217	Do 12
218		Block No 4	3157	"	3157	-	19	19	-	-	-	"	19	19	"	126	126	1.9.7	12-0	218	Do 13
219		Block No 5	2746	"	2746	-	19	19	-	-	-	"	19	19	-	110	110	1.9.7	12-0	219	Do 11
		Total other buildings under Class V	34149	"	34149	936	349	1285	423	116	539	573	233	746	2534	1365	3899				† Actual average cost of repairs included in the data for normal rent.

200—2-7-94.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1893-94.

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Total of Class I	6,01,692	20,534	6,22,226	78,681	32,697	1,11,378	32,642	14,808	47,450	46,039	17,889	63,928	52,177	23,775	75,952				
		" II	2,27,385	11,429	2,38,814	24,183	7,443	31,626	9,254	4,599	13,853	14,929	2,844	17,773	33,789	9,171	42,960				Rent of buildings realized as per Capital and Revenue account Rs 46,457
		" III	1,53,324	"	1,53,324	19,741	5,962	25,703	6,750	3,337	10,087	12,991	2,625	15,616	22,584	6,131	28,715				
		" IV	5,69,942	1,056	5,70,998	985	"	985	12,969	7,161	20,130	11,984	7,161	19,145	83,536	22,755	1,06,291				Rent realized from buildings
		" V (Rent free buildings)	93,712	"	93,712	"	"	"	783	646	1,429	783	646	1,429	4,684	3,682	8,366				for which capital and
		" V (Other buildings)	34,149	"	34,149	936	349	1,285	423	116	539	513	233	746	2,534	1,365	3,899				Revenues are not maintained 9,013
		Grand Total	16,80,204	33,019	17,13,223	1,24,526	46,451	1,70,977	62,821	30,667	93,488	61,705	15,784	77,489	1,99,304	66,879	2,66,183				Total rent as per Finance accounts. 55,464

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S. S. Sherlock-Hubbard
Examiner
P.W. accts
Madras

260—2-7-94.

[P. W. D. Form No. 99-A]

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

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				

Appendix A.

List of buildings brought on to the Capital & Revenue accounts for 1893-94.

Item No.	Item No. in C&R accounts for 1893/94	Division	Locality	Name of building	Capital Cost	Remarks
				Class I		
1	31	Ganjam	Chatrapur	Collectors residence	16,629	Newly constructed.
2	43	Consulting Architect	High Court Madras	Vakils' Chambers, &c.	14,812	do
3	44	do	do	Chambers for Barristers No. I	6,016	do
4	45	do	do	No. II	6,016	do
5	46	do	do	No. III	5,002	do
6	47	do	do	No. IV	6,016	do
7	48	do	do	No. V (half)	9,867	do
8	49	do	do	Horse & Carriage Stalls	38,158	do
9	50	do	do	Do.	8,049	do
				Class II.		
10	59	Kistna Eastern	Bezwada	Head assistant Collectors residence	425	do
11	62	do	Anantapur	District Surgeons quarters	13,584	do
12	88	West Coast	Calicut	Late Jailors quarters	"	Now occupied as a residence by Stationary Sub Magistrate
				Class III		
13	95	Godavari Eastern	Dowlaiswaram	Overseers quarters Government Workshops	2308	Transferred from Irrigation
14	101	Cuddapah	Madanapalli	Sub divisional officers quarters	3185	Brought on Ex Irrigation
				Class IV		
15	117	Godavari Eastern	Rajamundry	Quarters for the Superintendent Central Jail	14,768	do
16	118	do	do	Jailors quarters	5,367	do
17	119	do	do	Dy Jailors quarters	2,509	do
18	120	do	do	Warders Huts	9,062	do
19	121	Kistna Eastern	Masulipatam	Jailors quarters	1,409	do
				Class V.		
20	191	Godavari Eastern	Rajamundry	quarters for two native nurses District Jail	2,491	do
21	192	do	do	Constables huts —do—	19,046	do
22	196	Salem	Yercaud	Quarters for Dy. Tahsildars clerks	3,890	Newly constructed.
23	197	North Arcot	Vellore Madras	Quarters for Stone watchman	"	do
24	203	Consg. Architect	Madras	Superintendents Quarters Alms House	2,212	Brought on the Architects return.
				Total carried over	322,016	

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Item No.	Item No. in C&R accounts for 1893/94	Division	Locality	Name of building	Capital Cost	Remarks.
				Brought forward	3,23,016	
25	204	Consg: Architect	Madras	Senty five quarters for native Keepers Lunatic Asylum	13130	Brought to the Architect Return
26	205	do	do	Clerk's quarters St: Andrews Kirk	3463	do
27	206	do	do	Quarters for native nurses Leprig in Hospital	5791	do
28	207	do	Royapuram	Quarters for Apothecary Leper Hospital	9190	do
29	208	do	do	—— Do. —— Monegar chsultry.	9190	do
30	214	North Arcot	Vellore	Quarters for Store Keeper		Newly constructed.
31	216	Trichinopoly	Trichinopoly	European Infantry Bomb proof and tiled barracks Block No II	8536	Classed as Provincial. G.O. No. 1494W of 1.6.1891.
32	217	do	do	Do. No. III	3061	
33	218	do	do	Do No. IV	3151	
34	219	do	do	Do. No. V	2746	
				Total	3,81,274	

I. S. Shubrick-Hubbard
Examiner P.W. Accounts
Madras.

Appendix B.

List of buildings omitted from the Capital & Revenue Accounts for 1893-94.

Item No.	Item No. in C&R accounts for 1893-94	Division	Locality	Name of building	Capital Cost	Remarks.
				Class I.		
1	3	Ganjam	Ichapur	Overseer's building	490	Occupied as a dispensary
2	6	Godavari Eastern	Damagudem	Executive Engineers bungalow	13745 13475	Ordered to be demolished G.O. No. 1629W of 29-6-1894
3	9	do	do	Writer's house No. 3	106	Do G.O. No. 1726W of 1.7.1893
4	10	do	do	Provision Store	2382	Not a residence
5	17	Kistna Western	Vadeshweram	Lime shed	1807	Now used as a lime shed
6	24	Bellary	Anantapur	Apothecary's quarters	4767	Transferred to Police Dept. G.O. No. 1137W of 24.4.1893.
7	40	Salem	Salem	District Munsif's Court house formerly barracks (⅓ portion)	1503	Now used as an office
8	50	Consg: Architect	Madras	Four rooms in the basement and 6 rooms in the floor of the New Telegraph office occupied by the Eastern Extension Telegraph Company.	20328	Not a residence
9	64	do	Royapuram	A room in the old boundary town wall.	518	—— Do ——
10	62	Madura	Pamban	Portion of Port officer's bungalow	2347	Transferred to Marine Dept. G.O. No. 2721W of 24.10.1894.
				Class III		
11	97	Coimbatore	Ootacamund	Mount Stuart buildings	99127	Not a residence. See also Accountant General P.W.D. No. 516G. and 746G. of 25 April 1895 & June 1894 respectively.
12	98	do	do	Main building, European Jail	38061	
13	100	West Coast	Malapuram	Store shed	270	Rest House
14	102	do	Mangalore	Museum building	8280	Occupied by Municipal office.
				Class IV		
15	126	Coimbatore	Nanduvatam	Inspection bungalow, Cinchona Deptt.	8000	Inspection bungalow
				Total	2,01,731	

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Madras.

Appendix

List of transfers of buildings from one class to another.

Item No.	Division	Locality	Name of buildings	From Class	From Item No.	To Class	To Item No.	Remarks
1	Coimbatore	Ootacamund	Quarters near Stone house Hill	I	29	III	102	
2	do	Erode	Police Asstt: Superintendents Quarters	I	31	II	63	
3	do	do	Sub Collectors quarters	I	32	II	64	
4	do	Pollachi	Residence for the Head Asstt: Collector	I	33	II	65	
5	Consulting Architect	Madras	Quarters for married Students and teachers, College of Engineering. Quarters No. I	I	55	II	90	
6	do	do	Do. No. II	I	56	II	91	
7	do	do	School of arts bungalow	I	57	III	113	
8	Madura	Ramnad	Residence for the Asstt: Superintendent of Police	II	86	I	54	
9	Coimbatore	Polacamund	European Warders Cottage No. II	II	75	IV	123	
10	do	do	Do. No. IV	II	76	IV	124	
11	South Arcot	Manchakuppam	Govt. House or Collectors residence	IV	136	III	110	

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S. S. Skelton - Hubbard

Examiner P.W. Accounts

Madras.

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Irrigation Branch.

Report to accompany the Capital and Revenue account of Government buildings let or available for rent as residences for the year 1893-94.

General Financial Results - The revenue derived from buildings for which Capital and Revenue accounts are kept for the year 1893-94 excluding rent-free buildings is compared below with that 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 revenue on capital cost excluding rent free buildings	Percentage of gross revenue 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
1892-93	5,501	138314	148815	6615	2611	5757	858	.62	4.78	4.16
1893-94	7,509	127291	134800	6539	103	6018	521	.41	5.14	4.73

* Include also those under class V.

2. There was an improvement in the gross revenue, but owing to the increase in the cost of repairs, the percentage of net return was smaller than in 1892-93. The interest on the Capital cost for 1893-94 was Rs.5,040, the net return only Rs.521 and the loss therefore Rs. 4519. Including rent-free buildings, the loss amounts Rs.4,890. The loss is distributed among the Irrigation Projects as under :-

	Excluding rent-free buildings.	Including rent-free Buildings.
Rushikulya Project.....	580	580
Periyar Project.....	2904	3245
Other projects and systems.....	1035	1065
	4519	4890

[P. W. D. Form No. 99-A.

Province Madras

Branch Irrigation

Fund and Major Head } All Funds

Year 1893-94

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

3. Financial Results of Class I Buildings - The revenue from buildings falling under Class I for the years 1892-93 and 1893-94 is compared below:-

Year	Capital Cost	Revenue	Cost of repairs	Net Revenue	Percentage of gross revenue on Capital Cost	Percentage of cost of repairs on Capital cost	Percentage of net revenue on Capital cost
1892-93	86,654	4,778	4,350	428	5-51	5-02	.49
1893-94	92,882	4,823	3,705	1,118	5-19	3-99	1-20

The improvement in the net revenue is due to a reduction in the cost of repairs. The buildings under this class should have yielded the full interest of 4 per cent on capital cost. The shortcoming is chiefly due to -

(i) 9 out of the 34 buildings under this class not having been occupied for a year ;

(ii) Heavy cost of repairs on the buildings in the Rushilukya and Periyar Divisions, the average percentages on capital cost being 11.77 and 8.35 respectively;

(iii) The monthly rates of rent in No.I Periyar division having been calculated at 1/12 of (annual interest and cost of repairs) while no rents are realized during the recess.

4. The rents of buildings in No.I Periyar and Rushikulya Divisions require revision owing to the additional capital cost and heavy cost of repairs incurred since the present normal rates were fixed.

J. S. Sherlock-Hubbard

Examiner, P.W. Accounts, Madras.

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[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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 #12#	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
2	7#	Class I. Buildings, the rents of which are paid in accordance with P.W.D Code I, XI, 28 I (a) to (f) Rushikulya Project Rushikulya Division	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. 6	4	2	#24
1	Dogam	Executive Engineer's bungalow T	2885	"	2885	909	192	1101	567	242	809	342	50	292	460	115	575	16	12-0	1	
2	—do—	Accountants quarters T	363	"	363	104	31	135	168	75	243	64	44	108	60	15	75	3	10-24	2	
3	—do—	Head Clerks quarters T	347	"	347	99	36	135	159	72	231	60	36	96	56	14	70	3	12-0	3	
4	—do—	Head Draftsmans quarters T	347	"	347	104	36	140	159	72	231	55	36	91	56	14	70	3	12-0	4	
5	—do—	Cashier or 2nd Clerks quarters T	242	"	242	76	24	100	112	50	162	36	26	62	40	10	50	2	12-0	5	
6	—do—	2nd Draftsmans quarters T	242	"	242	64	21	85	112	50	162	48	29	77	40	10	50	2	11-7	6	
7	—do—	3 Clerks quarters T	187	"	187	52	18	70	86	39	125	34	21	55	28	7	35	1-8-0	12-0	7	
8	—do—	4th Clerks quarters T	187	"	187	52	18	70	86	39	125	34	21	55	28	7	35	1-8-0	12-0	8	
9	—do—	5th Clerks quarters T	187	"	187	52	16	68	86	39	125	34	23	57	28	7	35	1-8-0	10-20	9	
10	—do—	No 1 Lascar Sheds T	37	"	37	7	1	8	18	-	18										
11	—do—	No 2 Lascar Sheds T	37	"	37	11	1	12	18	-	18										
12	—do—	Machinery Supervisors quarters T	1327	"	1327	201	68	269	164	74	238	11	1	10	6	1½	7½	0-4-9	3-13	10	Occupied by an Hospital Assistant from December 1893
												7	1	6	6	1½	7½	0-4-9	3-11	11	
		Carried over —	6388	"	6388	1731	462	2193	1735	752	2487	37	6	31	106	53	139	0-4-9	3-13	12	
												—	290	294	914	255	469				

T. Temporary buildings

28—2-7-94

[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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	21	22
		Class I. (contd:)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	6388	-	6388	1731	462	2193	1735-	752	2487	4	290	294	914	255	1169				
		Godavery delta system																			
		Godavery Eastern																			
13	Dowlaishwaram	Rest House	3227	-	3227	-	166	166	-	6	6	-	160	160	-	129	129	19	8-22	13	R 101 t
		Godavery Western																			
14	Razole	Overseer's quarters	601	-	601	227	66	293	134	23	157	93	43	136	96	24	120	5-½	12-0	14	Rs 41 t. Rs 5-½ is the normal rent. The overseer is compelled to occupy the quarters and therefore pays normal rent (Code Vol I. xi, 31. and G O. No 73 W. dated 16th January 1893)
		Kistna Delta System.																			
		Kistna Eastern																			
15	Bezwada	Ex: Engineers residence	13958 *	-	13958	2085	680	2765	1585-	237	1822	500	443	943	2074 -40	558	2592	55 59	6-0 6-0	15	Rs 59 is the revised normal rent (G O No 2515 W. of 29th September 1893)
16	—do—	Asst. Engineers residence	8592 *	-	8592	921	406	1327	* 462	105	567	459	301	760	854 -24	344	1174	33 35	6-0 6-0	16	Rs 36 is the revised normal rent (G O No 2505 W. dated 29th September 1893) and Rs 35 t is 10 % of salary. * Revised figures, as G O No 709. W. dated 13th March 189
		Kistna Western																			
17	Duggirala	Ex Engineers quarters	11242	-	11242	1719	344	2063	254	-	254	1465-	344	1809	1311	450	1761	50	5-27	17	Rs 150 t. Vacated from 1st January 194 on removal of Head quarters of Division to Guntur. For 3 months and 3 days the building was not occupied by Ex. Engineer (the Government of India No 488. 31st January 194 G O No 336 W dated 18th February 1894)
18	—do—	Asst Engineers quarters	6596	-	6596	919	238	1157	54	-	54	865	238	1103	775	264	1039	28 10	6-24 2-0	18	Rs 75 t Occupied by a Supervisor 2nd Grade. P W B Code Vol I chap XI para 31
		Gudivada																			
19	Gudivada	Ex Engineers bungalow With outhouses	2853	-	2853	1463	330	1793	251	-	251	1212	330	1542	456	114	570	30	11-0	19	Rs 246 t. For one month, the last Divisional Officer Cocanada was in charge of the Division
		Carried over	53457	-	[illegible]457	9065	2692	11757	4475-	1123	5598	4590	1569	6159	6416	2133	8554				† Actual average cost of repairs included in the data for normal rent

210—2-7-94.

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

[P. W. D. Form No. 99-A Inner.]

Item No.	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.	Item No	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	21	22
2	7	Class I (contd:)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	53,457	-	53,457	9065	2692	11757	4475	423	5,598	4,590	1569	6159	6,916	2138	8,554				
		Sangam Anicut System																			
		Nellore																			
20	Buchireddi-palliem	Sub Divisional officers quarters T	1360	-	1360	40	132	172	213	181	394	173	49	222	54	54	108	11	12-0	20	
21	—do—	Supervisors quarters T	963	-	963	28	73	101	207	144	351	179	71	250	38	38	76	9	10-14	21	
		Srivaikuntam Anicut System																			
		Tinnevelly.																			
22	Pathutudi	Inspection bungalow	4500	-	4500	670	189	859	-	154	154	670	35	705	720	180	900	25 15	4-2 5-5	22	Rs 114 † Rs 25 is the normal rent. Occupied by a supervisor 1st Grade for 5 months and 5 days P. W. D code Vol I chap: xi para 31
		Kurnool Canal																			
		Kurnool																			
23	Kurnool	Ex. Engineer's quarters (Portion occupied as residence)	8608	17	8,625	2298	510	2,808	456	256	712	1,842	254	2096	1,492	344	1,836	50 39	2-25 9-6	23	Rs 143 † Rs 39 is the revised normal rent
24	Krishna-puram	Canal Sub Divisional Office	4067	-	4067	264	101	365	-	117	117	264	16	248	-	163	163	19	5-11	24	
		Carried over	72958	17	72972	12365	3697	16062	5351	1975	7326	7014	1722	8736	8720	2917	11637				

† See explanation on page 1.

T — Temporary buildings

[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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	21	22
		Class I (contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	72955	17	72972	12365	3697	16062	5351	1975	7326	7014	1722	8736	8720	2917	11637				
		43. Works for which Capital and Revenue accounts are kept.																			
		Buckingham Canal																			
		Buckingham Canal																			
25	Vadayan-Kelppan Lock.	Temporary shed for the Municipal Office	66	-	66	95	24	119	-	-	-	95	24	119	12	3	15	2	12-0	25	
26	Adyar	Lascar's shed at south bank (Portion occupied by the Municipal Lascar)	128	-	128	24	12	36	-	-	-	24	12	36	10	5	15	1	12-0	26	
27	Madras Basin	Wharf Superintendent's quarters T	458	-	458	24	36	60	-	-	-	24	36	60	36	18	54	3	12-0	27	
		Works for which Capital and Revenue accounts are not kept																			
		Nellore																			
28	Kavali	Rest house	689	-	689	130	128	258	-	124	124	130	4	134	23	27	50	15 8	4-0 8-0	28	Normal rent is Rs 8/. The supervisor who occupied the building was allowed to pay the normal rent (P.W.D Code Vol I chap xi para 31)
		Periyar Project																			
		No 1 Periyar																			
29	Periyar	Superintendent of Works quarters	6585	-	6585	1368	180	1548	3328	833	4161	1960	653	2613	899	263	1162	43	4-18	29	Rs 299 †
30	-do-	Asstt. Engineers quarters	2876	904	3780	458	208	666	395	355	750	63	147	84	444	133	577	22	9-15	30	Rs 150 †
		Carried over	83757	921	84678	14464	4285	18749	9074	3287	12361	5390	998	6388	10144	3366	13510				

† Temporary buildings

210—2-7-96.

[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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	21	22
		Class I.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	83757	921	84678	14464	4285	18749	9074	3287	12361	5390	998	6388	10144	3366	13570				
		Periyar Project (contd.)																			
		No 1 Periyar																			
31	Periyar	Workshop (Superintendent) foreman's quarters †	2771	55	2826	337	147	484	163	120	283	174	27	201	329	112	441	15	9-6	31	Rs 107 †
32	—do—	Accountants quarters †	1661	-	1661	318	114	432	349	181	530	31	67	98	265	66	331	13	8-15	32	Rs 91 †
33	—do—	Sub magistrate's quarters †	1493	126	1619	-	144	144	-	80	80	-	64	64	30	62	92	12	12-0	33	Two months' rent in arrears
													96		336	84					
34	Thekady	Asst. Engineer's quarters †	2098	-	2098	713	133	846	854	37	891	141	96	45	336	84	420	17	7-8	34	Rs 114 †
		Total of Class I.	91780	1102	92882	15832	4823	20655	10440	3705	14145	5392	1118	6510	11104	3690	14794				

† See explanation on page

T. T. ... buildings

210—2-7-94.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residen[ces] during the year 189[4]

Item No.	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.	Item No.	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	21	22
			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 Vol I. ch. xi para 28 II. @ 10% on the salary and local allowances of the tenant																			
		Kistna Delta System																			
		Kistna Eastern																			
35	Bezwada	Lock Bungalow	3291	-	3291	763	142	905	43	83	126	720	59	779	1096 -568	132	660	34 3 6	2-24 2-0 2-4	35	For revised Capital Cost see G.O. No 135 W. dated 16th January 1894.

Government Buildings let or

[P. W. D. Form No. 99-A Inner.]

available for rent as residences during the year 189 -9 .

Item No.	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.	No. of months each building was occupied during the year.	Item No	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		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																			
		Krishna Delta System																			
		Krishna Eastern																			
36	Bezwada	District Engineer's office	5401	"	5401	612	131	743	87	185	272	525	54	471	864	216	1080	7 15	5-2 6-28	36	Normal rent is Rs 36/- Occupied by an Overseer 1st Grade and Supervisor 1st Grade (P.W.D. Code Vol I ch xi para 31)
		Works for which neither Capital nor Revenue accounts are Kept.																			
		Nellore																			
37	Atmakur	Rest house	719	"	719	58	86	144	122	209	331	64	123	187	29	29	58	7	12-0	37	Normal rent is Rs 10/- Occupied by an Overseer 1st Grade (P.W.D. Code Vol I ch xi para 31)
38	Gudur	Rest-house	346	"	346	"	84	84	"	2	2	"	82	82	"	14	14	7	12-0	38	Normal rent is Rs 8/- Occupied by an Overseer 1st Grade (P.W.D. Code Vol I ch xi para 31)
		Carried over	6466	"	6466	670	301	971	209	396	605	461	94	366	893	259	1152				

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[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No.	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	21	22
		Class III (contd:)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	6.466	"	6.466	670	301	971	209	396	605	461	93	366	893	259	1152				
		Periyar Project																			
		No 1 Periyar																			
39	Periyar	4 Engineer's quarters †	6.945	"	6.945	1408	448	1856	2269	634	2903	861	186	1047	989	277	1266	30 2/3 15 1/3	9-26 8-27	39	Rs 46 is the rate sanctioned in Government of India No 344 B of 10th September 1891. (G.O 2572 W. dated 24th September 1891) occupied by two officers
40	—do—	Rest house †	1544	573	2117	269	80	349	173	161	334	96	84	15	248	73	321	10	7-2	40	Government of India letter No 821 B of 5th March 1891 (G.O No 746 W. of 14th March 1891)
41	—do—	Supervisor's quarters †	1.706	"	1.706	469	127	596	753	159	912	284	32	316	272	68	340	13 7	8-15 0-11	41	Rs 92 †. Rs 131 is the normal rent. Rs 77- is the rate of rent charged to an overseer 1st Grade. (P.W.D Code Vol I ch: XI para 31)
42	—do—	Supervisor's quarters (small) †	1.994	"	1.994	245	68	313	288	278	566	43	210	253	320	80	400	7	9-20	42	Rs 109 †. Normal rent is Rs 16. Occupied by an overseer 1st Grade (P.W.D Code Vol I ch. XI para 31)
43	—do—	Overseers quarters (small) †	1.562	"	1.562	206	71	277	246	145	391	60	74	114	249	62	311	6 7	6-11 4-17	43	Rs 86 †. Normal rent is Rs 12. Occupied by overseers 1st and 2nd Grades (P.W.D. Code Vol I ch XI para 31)
		Carried over	20.217	573	20.790	3267	1095	4362	3938	1773	5711	671	678	1349	2971	819	3790				

† See explanation on page I

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[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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	21	22
		Class III (contd)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Brought forward	20217	573	20790	3267	1095	4362	3928	1773	5711	671	678	1349	2971	819	3790				
		Periyar Project (Contd:)																			
		Brought forward																			
		No 1. Periyar (contd)																			
44	Malayan-panjam	Overseer's quarters T	1484	-	1484	132	68	200	163	155	318	31	87	118	106	59	165	7	9-23	44	Rs 69 †. Normal rent is Rs 10. Occupied by an Overseer 1st Grade (P.W.D. Code Vol I ch XI. para 31)
45	Thekady	Overseers quarters No 1 T	1421	37	1458	272	60	332	158	192	350	114	132	18	230	58	288	5	3-0	45	Normal rent is Rs 9. Rs 5 + Rs 6¼ are 10% of salary of occupant. Rs 6 and Rs 7 are rate charges under P.W.D Code Vol I. ch. XI para 31
																		6¼	4-29		
																		6	0-13		
																		7	2-0		
46	—do—	Overseer's quarters No 2 T	1708	93	1801	282	99	381	117	70	187	165	29	194	215	70	285	10	9-20	46	Normal rent is Rs 10/- Occupied by Supervisor 2nd Grade (P.W.D Code Vol I ch XI para 31)
47	Tunnel Hill	Apothecary's quarters T	2154	-	2154	12	70	82	-	-	-	12	70	82	43	86	129	6	11-24	47	Occupied by overseer 2nd Grade (P.W.D Code Vol I ch XI para 31)
		No 2. Periyar																			
48	Peranai	Lascar's shed T	1558	-	1558	108	84	192	-	-	-	108	84	192	124	52	176	7	12-0	48	Occupied by Overseer 1st Grade (P.W.D Code Vol. I ch XI para 31
		Total Class III	28542	703	29245	4073	1476	5549	4376	2190	6566	303	714	1017	3689	1144	4833				

T. Temporary Buildings.

† See explanation on page 1.

[P. W. D. Form No. 99-A Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 189 9 . 5

Item No.	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.	Item No	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	21	22
			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 1 Periyar Division																			
49	Tunnel Hill	Tunnellers' quarters	"	1635	1635	.	.	.	"	"	"	.	.	.	.	33	33	Free	49		Government of India letter No 40B of 3rd February 1890 (G.O. No 484 W. of 14th February 1890)
50	Periyar and Thekady	Sheds for lower subordinate, clerks foremen and artificers T	2853	"	2853	300	5	295	2550	"	2550	2250	5	2255	57	114	171	Free	2-0	50	Government of India No 196 B. of 13th May 1892 (G.O. 1546 W. of 20th May 1892.)
		Total Class IV	2853	1635	4488	300	5	295	2550	"	2550	2250	5	2255	57	147	204				

T Temporary Buildings.

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[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Class V. Buildings which are allotted rent free or at reduced rents under P.W.D. Code Vol. I. ch XI. p. 28 III (c) and (d) Other buildings																			
		Rushikulya Project.																			
		Rushikulya																			
58	Dorgam	Storekeeper's quarters	187	"	187	49	12	61	86	40	126	37	28	65	28	7	35	1	12-0	58	Normal rent is Rs 1½. Reduced rate Re 1/- sanctioned in G.O. No 3109 W of 11th November 1892
		Cauvery Delta System																			
		Tanjore																			
59	Grand Anicut	Plank Shed	636	"	636	236	60	296	"	"	"	236	60	296	100	25	125	5	12-0	59	Normal rent is Rs 5-12-0 ⎫ 5 % of salary charged. G.O. No 3430 W. of 18th December 1891.
60	—do—	Asstt. Superintendents quarters	230	"	230	32	10	42	120	"	120	88	10	78	36	9	45	1¼	8-5	60	—do— @ Rs 2-0-0 ⎭
		Kurnool Canal																			
		Kurnool																			
61	Sunkesala	Anicut Superintendents quarters	820	"	820	"	16	16	"	"	"	"	16	16	"	33	33	1½	11-16	61	Normal rent is Rs 5. 5 % of salary charged G.O. No 2308 W. of 19 August 1892 and G.O No 2747 W. of 26th October 1893
		Total Class V other buildings	1873	"	1873	317	98	415	206	40	246	111	58	169	164	74	238				
												4	4	4	4	4	4	6	4	2	

[P. W. D. Form No. 99-A Inner.]

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

Item No.	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.	Item No.	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	21	22
		Class V (contd.) Rent free buildings	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		43. Works for which Capital and Revenue accounts are kept																			
		Palar Anicut System																			
		North Arcot																			
51	Palar	Anicut shed for Superintendent and Lascars	65-7	-	65-7	-	-	-	-	-	-	-	-	-	10-4	2-6	13-0	Free	12-0	51.	Normal rent is Rs 5 3/4 . G.O. No 2527 W. of 23rd September 1887
		Vriddachellam Anicut System																			
		South Arcot																			
52	Vriddachellam	Anicut Superintendent's quarters	91	-	91	-	-	-	-	-	-	-	-	-	16	4	20	Free	12-0	52.	—do— Aug 9. —do—
		Periyar Project.																			
		No 1 Periyar Division																			
53	Thekady	Quarters for the timekupers	57	-	57	-	-	-	-	-	-	-	-	-	1	2	3	Free		53.	G.O. 367 W. of 10th February 1894
54	—do—	Quarters for Hospital Assistant	81	-	81	-	-	-	-	-	-	-	-	-	2	3	5	Free		54	Government of India No 124 B of 26th March 1894. G.O No 912 W. of 4th April 1894. will be transferred to class IV in next year's accounts
55	Periyar	Compounder's hut	-	-	-	-	-	-	61	-	61	61	-	61	-	-	-	Free		55	
56	—do—	Quarters for Hospital Midwife	157	-	157	-	-	-	-	-	-	-	-	-	3	6	9	Free		56	
57	—do—	Apothecary's quarters	1792	186	1978	226	-	226	538	103	641	312	103	415	258	75	333	Free	12-0	57.	G.O. No 367 W. of 10th February 1894
		Total Rent free Buildings	2835	186	3021	226	-	226	599	103	702	373	103	476	384	116	500				

200—2-7-94.

[P. W. D. Form No. 99-A.]

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

Item No.	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.	Item No	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	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
		Total of:-																			
		Class I	91780	1102	92882	15832	4823	20655	10440	3705	14145	5392	1118	6510	11104	3690	14794				
		" II	3291	"	3291	763	142	905	43	83	126	720	59	779	528	132	660				
		" III	28542	703	29245	4073	1476	5549	4376	2190	6566	303	714	1017	3689	1144	4833				
		" IV	2853	1635 / 186	4488 / 3021	300 / 226	5 / "	295 / 226	2550 / 599	" / 103	2550 / 702	2250	5	2255	57	147	204				
		" V {Rent from buildings / Other buildings}	2835	186	3021	226	"	226	599	103	702	373	103	476	384	116	500				
			1873	-	1873	317	98	415	206	40	246	111	58	169	164	74	238				
		Grand Total	130174	3626	134800	21511	6534	28045	18214	6121	24335	3297	413	3710	15926	5303	21229				

91

Rs.

Rent of buildings realized as per Capital and Revenue Account — 6534

Rent realized from buildings for which Capital and Revenue accounts are not maintained — 545

Add refund of revenue treated as an addition to the expenditure in accounts — 1

(Krishna Eastern Division)

Total — 7080

As per Finance Accounts:-

Credit to XXIX Major Works Direct receipts (page 10) 3684

Credit to XXX Minor Works and Navigation (page 10) 525

Amount included in the receipts on Capital account viz: Rs 1920/- under Rushikulya Project (page 12) 474

— Do — under Periyar Project included in Rs 2547 page 16 — 2,397

Total. 7080

S. S. Murlock - Shirbrel
Examiner P. W. Accounts
Madras

200—2-7-94.

A
Issued

No 32465 dy 17 December 1894

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner P. W. accounts (No 4865 C dy 11 December 1894)

With his office note above recorded, the Examiner submits the Capital and Revenue accounts for the year 1893-94, of buildings let or available for rent as residences under the heads Provincial and Irrigation. No return has been submitted under Excluded Local, for reasons explained in the Examiner's covering note.

2. In the case of Provincial buildings, the net revenue receipts, excluding buildings allotted free of rent, fell short of the interest due on Capital outlay by Rs 16,851. Including rent free buildings the deficit was Rs 57,095. In the previous year, the corresponding

(40—1,000—21-4-94.)

corresponding deficits were Rs 14,870 and Rs 46,621 respectively. The loss on class I buildings, the receipts from which can alone be expected to cover the revenue charges and interest, was Rs 5,886, against Rs 3,155 in the previous year. The percentage of net revenue on capital cost in the case of buildings under classes I and II was 2·41 against 2·76 in 1892-93. The deficits brought to notice were due chiefly to 37 out of 93 buildings being occupied for only portions of the year, and to three buildings being vacant throughout.

3. The total capital cost of buildings rented or available for rent at the end of the year was Rs 17,13,223 against Rs 15,90,960 at the end of 1892-93, showing an increase of Rs 1,22,263. The inclusion in the returns of 34 fresh buildings and the additional capital cost incurred in the year on existing buildings caused a total increase of Rs 4,14,2[illegible] while a revision of the accounts relating to other buildings and the omission of 15 houses from the return resulted in a decrease of Rs 2,92,030, giving a net increase of Rs 1,22,263 as shown above.

4. The attention of the Superintending Engineers concerned is drawn to the remarks in para 6 of the Examiner's report regarding inadequate assessment and excessive maintenance charges in the case of certain buildings.

5. The Superintending Engineer I Circle will submit an explanation on the subject of para 8 of the Examiner's report.

6. The necessary sanction should be applied for without delay in the cases of the buildings mentioned in para 9.

7. Under Irrigation, the net

net revenue receipts were Rs 521. Exclusive of rent-free buildings they fell short of interest on Capital by Rs 4,519, and including rent-free buildings, by Rs 4,890. Taking Class I alone, the net revenue was Rs 1,118 against Rs 428 in the previous year, and the percentage of net revenue on capital cost was 1·20 against ·49 in 1892-93. These results show an improvement, but they are still poor as compared with the 4 per cent on capital which should have been realized. The loss was due to several buildings having been unoccupied, and to the heavy outlay on repairs in the Rudhikulya and No I Periyar divisions.

8. The attention of the Superintending Engineer I circle and the Superintendent of Works, Periyar Project, is drawn to the necessity for revising the normal rates of rent in the Rudhikulya and No I Periyar divisions.

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

(A E No 3247/WD) 17 Dec 94

Forwarded.

17.1

94

95

CWHB
17/17 94

DESPATCHED
8-JAN.95

Chief Engr. for Irrigation
Supdtg. Engineers
Consg. Architect to Govt
Sof Works, P. Project
Examiner P. W. Accounts

Cu

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Govt. of 1894 Madras.

PUBLIC WORKS.

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Dated

Recd 18.12.94

Encl.

G.O. 17/12 1894 No. 3246 W
3247

Capital & Revenue accounts
of buildings let or
available for rent

Re — For the year 1893-94,
under Provl & Irrigation
ordered to be forwarded
to the Govt: of India
with remarks-

— do —

forwarding copy of
proceedings on the —
for the year 1893-94,
under Provincial &
Irrigation -

2400
12

20/12