Public Works (1912) Department.

G.O. No. 2507.W

DATED 11. Oct 1895.

[Despatch Abstract.]

Principal Sudder Amin's Court at Rajahmundry — Directing that the building known as ——— must remain on the books of the P. W.D and that rent must be realised under Public Works rules.

[P. W. 9.
2,000—2-10-12.]

Indexed.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 11th.

Recd. *Encl.*

G.O. No. 2507 W., 11th Oct. 1895.

OCTOBER.

"Principal Sudder Amin's Court" at Rajahmundry

Directing that the building known as — must remain on the books of the Public Works Department and that rent must be recovered under Public Works rules.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ--the following papers :—

Proceedings of the Board of Revenue (Land Revenue), dated 5th September 1895, Mis. No. 1298, Forest.

Read—the following letter from V. A. BRODIE, Esq., Collector of Gódávari, No. 383, dated 9th August 1895 :—

I have the honour to state that the old "Principal Sudder Amin's Court" at Rajahmundry was handed over by the Public Works Department to the Forest Department last October, in accordance with the sanction conveyed in G.O. No. 2007 W., dated 14th August 1894.

2. From that time the house has been occupied by Mr. McLaughlin as dwelling and office, and he has been charged rent at the rates in force for Forest buildings published in Board's Proceedings, dated 22nd May 1894, No. 329.

3. The Superintending Engineer, I Circle, now calls upon the District Forest-officer to pay rent for this building to the Public Works Department on the ground that it is a Public Works Department building and is occupied as a dwelling house.

4. I am of opinion that the building should have been struck off the list of Public Works Department buildings altogether, when it was handed over to the Forest Department, and request that you will be good enough to obtain the orders of Government on the matter. Meanwhile, I have directed the District Forest-officer to pay the rent demanded under protest.

Endorsement of the Conservator of Forests, Northern Circle, No. 165, dated 11th August 1895.

Forwarded. The District Forest-officer is not empowered to pay rent.

Resolution—dated 5th September 1895, Mis. No. 1298, Forest.

It is not clear from paragraph 2 of the Collector's letter whether the rent collected from the Ranger was calculated under the ordinary rules or under those specially sanctioned for Forest buildings in G.O. No. 304, dated 4th May 1894. The Collector is therefore requested to report the amount of monthly rent paid by the Ranger for the portion of the building occupied by him for his residence and how the same was calculated. The amount of rent demanded by the Public Works Department should also be stated.

2. The claim preferred by the Superintending Engineer for the recovery of the rent by his department and the question of removing the building from the list of the Public Works Department buildings referred to in paragraphs 3 and 4 of the Collector's letter will be submitted for the orders of Government.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

No. 1475 R., Revenue.

Transferred to the Public Works Department.

OOTACAMUND,
14th September 1895.

(Signed) W. B. AYLING,
Ag. Asst. Secretary to Govt.

Office-note from the Examiner, Public Works Accounts, No. 3447 D./A., dated 3rd October 1895.

The building was apparently handed over to the Forest Department for official purposes and not for a residence, and as it was partly occupied by a Forest Ranger as a residence, he is liable to pay rent according to the rules in Public Works Department Code, I, X, 26. The Executive Engineer was therefore asked to take steps to recover the rent and credit the same to Public Works Department. The rent of all buildings is accounted for in the Public Works books to be included in the annual Capital and Revenue accounts of Government buildings let or available for rent as residences.

ORDER—No. 2507 W., dated 11th October 1895.

In the circumstances stated by the Examiner, the building must remain on the books of the Public Works Department and rent must be recovered under Public Works rules.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. T. K. Narayana Aiyangar.
Spare Copies

the Collector's letter re letter the rent &c. to

1,000
27-4-95.

EXAMINER
30 SEP 1895
ACCOUNTS

REVENUE BOARD OFFICE
MADRAS.

Print

Proceedings of the Board of Revenue

(Land Revenue),

Dated 5th September 1895.

Forest No. 1298. Miscellaneous.

READ the following letter from V. A. Brodie Esquire, Collector of Godavari, dated 9th August 1895, No. 383 (and endorsement of the Conservator of Forests, Northern circle, thereon, dated 11th August 1895, No. 165.

I have the honor to state that the old "Principal Sudder Amin's Court" at Rajahmundry, was handed over by the D.P.W. to the Forest Department last October, in accordance with the sanction conveyed in G.O. No. 2074, dated 14th August 1894.

2. From that time the house has been occupied by Mr. McLaughlin as dwelling and office, and he has been charged rent at the rate in force for Forest

buildings published in Boards Pro-
-ceedings No. 329 dated 22nd May 1894.

3. The Superintending Engineer, Forest circle, now calls upon the District Forest officer, to pay rent for this building to the D.P.W. on the ground that it is a D.P.W. building and is occupied as a dwelling house.

4. I am of opinion that the building should have been struck off the list of D.P.W. buildings altogether, when it was handed over to the Forest Department, and request that you will be good enough to obtain the orders of Government on the matter. Meanwhile I have directed the District Forest officer to pay the rent demanded under protest.

Forwarded – the District Forest officer is not empowered to pay rent.

Resolution, dated 5th Sept 1895 No. 1298.

It is not clear from para 2 of the

the Collector's letter whether the rent alleged from the Ranger was calculated under the ordinary rules or under those specially sanctioned for Forest buildings in G.O. dated 4 May 1894, No. 304. The Collector is therefore requested to report the amount of monthly rent paid by the Ranger for the portion of the building occupied by him for his residence and how the same was calculated. The amount of rent demanded by the D.P.W. should also be stated.

2. The claim preferred by the Superintending Engineer for the recovery of the rent by his department and the question of removing the building from the list of the D.P.W. buildings referred to in paragraphs 3 and 4 of the Collector's letter will be submitted for the orders of Government.

True Copies and Extracts

L. Liddell
Secretary.

To the Collector of Godavari
thro' the Conservator, R.C.
D.S. 1891 The Secretary to Govt R.D.

Rec'd 14/9

Revenue 1895. Dept.

Board of Revenue

(Land Revenue),

MADRAS.

~~Consent Number 6631.~~

To

The Secretary to Govern-
ment,
Revenue Department.

Rec'd 17.9.95

No 2764 C d/16-9-95
2007 W d/14-8-95
2002 W d/23-8-95

11 SEP 95
REVENUE DEPOT

Rec'd 11 Sept

Proceedings, dated 5 September 1895,
Forest No.
1298. misc.

Subject.

Submitting for the orders of Government letter from the collector of Godavari requesting to obtain orders for striking off the list of P. W. D. buildings the building known as the Principal Sudder Amin's Court at Rajahmundry transferred to the Forest Department and requesting the collector to report the amount P. T. O.

304
5.9.95

3322
24.8.95

7535

P. W. CURRENT No. 745

5.10.95
Recd: 19.9.95

Secy
Dr 14/9

30

Endorsement R No: 1475.

Print

Transferred to the Public Works Department

W. Stanyforth
Asst Secy to Govt.

Rotacammund
14th Sept: 1895-3rd

Cl 14/9.

Bmm.
12.IX.95

Don't print

301

No. 2835 C. d/26th September 1895.

To C

In continuation of this office No: 2764 C. d/16th September 1895, for favour of remarks on para 4 of the Collector's letter.

C. Reg
23/9/95
D.S.

paid by Mrs Laughlin for the portion of the building occupied by him

D. M. 26/9

No 2026 dy 23.1.94 No 2835 dy 26.9.94
" 2007 dy 14.8.94
" 2764 dy 16-9-95

Print No. 3447 D/A dy 3-10-95

To W. 4P.

The building was apparently handed over to the Forest Department for official purposes and not for a residence, and as it was partly occupied by a Forest Ranger as a residence he is liable to pay rent according to the rules in P.W.D. Code I. X. 26. The Executive Engineer was therefore asked to take steps to recover the rent and credit the same to P.W.D. The rent of all buildings is accounted for in the P.W. books to be included in the annual Capital and Revenue Accounts of Government buildings let or available for rent as residences.

S.P. By Civil works Dy 3/10 C.

No. 2507 W dy 11th October 1895 Dy 3/10

A Asst

In the circumstances stated by the Examiner the buildings must remain in the books of the P.W. Dept & rent must be recovered under P.W. rules

I Ho

DESPATCHED 23 OCT. 95

Under Secy PWD for favour of early attention

23 Oct 95

88 I Circle
Exec PWD
" Dy

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.	Decrease.
	RS.	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.	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	Párvatípuram.	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.
§ 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. ‡ Revised figures. See G.O. No. 709 W. of 13th March 1894—*see paragraph 5 of the report.*

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	Párvatípuram.	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 0 105 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

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
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Bellary—*cont.*																			
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. † Occupied by a Supervisor, 2nd grade, Public Works Department Code, Volume I, chapter XI, 31.
‡ Amount spent in dismantling the roof and reconstructing the same. 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. No. 2403 W. of 8th September 1891). § Rs. 50 is the old normal rent. 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.

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	6 7	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	60 0 0 35 0 0	5 20 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 1,538	..	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	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

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
		Coimbatore—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
64	Erode ..	Sub-Collector's quarters ..	17,528	..	17,528	3,642	914	4,556	1,410	286	1,696
65	Pollachi ..	Residence for the Head-Assistant Collector.	14,326	203	14,529	2,886	667	3,553	700	164	864
66	Kollegal ..	Police Inspector's quarters.	2,929	..	2,929	548	84	632	293	164	457
		Crew Hall *—									
67	Ootacamund ..	No. I Quarters ..	2,125	..	2,125	102	27	129	53	81	134
68	Do. ..	No. II do. ..	3,026	..	3,026	146	38	184	74	116	190
69	Do. ..	No. III do. ..	2,670	..	2,670	129	33	162	66	102	168
70	Do. ..	No. IV do. ..	2,125	..	2,125	102	27	129	53	81	134
		Detached bungalow Crew Hall *—									
71	Do. ..	No. I quarters ..	2,886	..	2,886	139	36	175	71	110	181
72	Do. ..	No. II do. ..	2,992	..	2,992	144	37	181	74	114	188
		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
74	Do. ..	No. II block with out-houses.	7,335	..	7,335	273	96	369	48	..	48
75	Do. ..	No. III block with out-houses.	8,399	..	8,399	313	110	423	55	..	55
		Ottley Hall bungalow *—									
76	Do. ..	No. I quarters ..	5,118	..	5,118	221	68	289	106	366	472
77	Do. ..	No. II do. ..	4,955	..	4,955	214	66	280	102	355	457
78	Do. ..	No. III do. ..	7,063	..	7,063	306	95	401	146	506	652
79	Do. ..	No. IV do. ..	4,899	..	4,899	212	66	278	101	351	452
80	Do. ..	No. V do. ..	4,817	..	4,817	208	64	272	99	345	444
81	Do. ..	Two-thirds of dresser's Quarters attached to Civil dispensary.	4,000	..	4,000	137	68	205	80	270	350
82	Gudalur ..	Inspector's quarters ..	7,128	..	7,128	360	90	450	48	..	48
		Salem.									
83	Yercaud ..	Deputy Tahsildars residence.	2,648	..	2,648	611	137	748	597	..	597
		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
85	Malappuram ..	Residence of the Assistant Superintendent of Police.	16,852	..	16,852	1,452	544	1,996	297	223	520
86	Manantoddy ..	Police Inspector's house ..	5,768	..	5,768	442	144	566	46	..	46
87	Vayitri ..	Do. do. ..	3,960	..	3,960	542	125	667	756	110	866
88	Calicut ..	Late jailor's quarters ..	..	..	..	..	168	168	..	237	237

* 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.

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.		
2,232	628	2,860	2,804	701	3,505	102 0 0	1 6	64	Normal rent is Rs. 102.
						58 8 0	0 16		
						61 14 8	1 0		
						66 2 8	9 8		
2,186	503	2,689	2,254	577	2,831	58 8 0	1 9	65	Normal rent is Rs. 85.
						55 5 4	1 0		
						30 0 0	0 13		
						76 0 0	0 15		
						64 0 10	8 16		
255	80	175	458	117	575	7 0 0	12 0	66	Normal rent is Rs. 17.
49	54	5	340	85	425			67	Normal rent is Rs. 12.
72	78	6	484	121	605	†	†	68	Normal rent is Rs. 18.
63	69	6	428	107	535			69	Normal rent is Rs. 15.
49	54	5	340	85	425			70	Normal rent is Rs. 12.
68	74	6	460	115	575	†	†	71	Normal rent is Rs. 17.
70	77	7	480	120	600			72	Normal rent is Rs. 18.
258	110	368	1,322 + 16	336	1,674	†	†	73	Normal rent is Rs. 49.
225	96	321	1,151 + 16	293	1,460	†	†	74	Normal rent is Rs. 43.
258	110	368	1,322 + 16	336	1,674	†	†	75	Normal rent is Rs. 49.
115	298	183	820	205	1,025	†	†	76	Normal rent is Rs. 30.
112	289	177	792	198	990	†	†	77	Normal rent is Rs. 29.
160	411	251	1,128	282	1,410	†	†	78	Normal rent is Rs. 41.
111	225	174	784	196	980	†	†	79	Normal rent is Rs. 29.
109	281	172	772	193	965	†	†	80	Normal rent is Rs. 28.
57	202	145	620	160	800	4 0 0	12 0	81	Normal rent is Rs. 23. Occupied by two individuals for the periods in column 19.
			20			3 0 0	4 27		
						2 0 0	2 7		
312	90	402	1,136 + 4	285	1,425	7 8 0	12 0	82	Normal rent is Rs. 42.
14	137	151	396	106	502	12 0 0	12 0	83	Rs. 149. ‡ Revised normal rent is Rs. 22.
2,568	1,046	3,614	3,172	808	3,980	107 2 0	9 27	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.
						94 8 5	2 4		
1,155	321	1,476	2,675	674	3,349	50 0 0	5 5	85	Rs. 100. ‡ Revised normal rent is Rs. 65.
						35 0 0	1 16		
						48 9 7	1 0		
						47 14 10	4 0		
376	144	520	750	231	981	12 0 0	12 0	86	Rs. 164. ‡ Revised normal rent is Rs. 33.
214	15	199	605	158	763	12 0 0	9 11	87	Rs. 181. ‡ Revised normal rent is Rs. 28.
						15 0 0	0 13		
						25 0 0	1 9		
..	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.

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
		Consulting Architect's Division.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
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	..	..	..
	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
91		Quarters No. II ..	3,848	..	3,848	193	94	287	72	140	212
92		Quarters No. III ..	3,848	..	3,848	53	26	79	366	140	506
93	Do. ..	Quarters for the Superintendent, Government Brickfields.	1,540	..	1,540	50	75	125	..	..	..
		Total of Class II ..	2,27,385	11,429	2,38,814	24,183	7,443	31,626	9,254	4,599	13,853
		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	..	..	..
95	Do. ..	Overseer's quarters, Government Workshops.	2,308	..	2,308	..	68	68	..	506	506
		Gódávari Western.									
96	Ellore ..	Hospital building ..	3,063	..	3,063	688	6	694	503	30	533
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
		Kistna Eastern.									
98	Masulipatam.	Collectors' residence ..	42,471	..	42,471	6,997	1,879	8,876	99	..	99
		Nellore.									
99	Gudur ..	Sub-Divisional officer's quarters.	3,221	..	3,221	216	..	216	85	251	336
		Bellary.									
100	Penukonda ..	Range officer's bungalow and out-houses.	355	..	355	416	136	552	..	135	135
		Cuddapah.									
101	Madanapalle.	Sub-Divisional officer's quarters.	3,185	..	3,185	..	168	168	..	39	39
		Coimbatore.									
102	Ootacamund..	Quarters near Stonehouse Hill.	2,642	..	2,642	1,032	180	1,212	47	47	94
103	Erode ..	Sub-Divisional officer's quarters.	7,050	..	7,050	434	120	554	497	36	533

* Actual average cost of repairs included

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.		
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.
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.
121	46	75	616	154	770	12 0 0 8 12 0	2 5 8 23	91	,, 50 * {
313	114	427	616	154	770	12 0 0	2 5	92	,, 50 * {
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.
14,929	2,844	17,773	33,789	9,171	42,960	..	..	..	
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.
..	438	438	..	92	92	6 0 0	12 0	95	Occupied by a Temporary Overseer (Public Works Department Code, Volume I, Chapter XI, 31).
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).
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.
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.
131	251	120	503	129	632	..	..	99	Normal rent is Rs. 10. Vacant throughout the year.
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).
..	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.
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.
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.

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
		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.† c 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

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
		Gódávari Eastern—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
118	Rajahmundry.	Jailor's quarters ..	5,367	..	5,367	..	..	..	..	..	..
119	Do. ..	Deputy Jailor's quarters..	2,509	..	2,509	..	..	..	..	..	..
120	Do. ..	Warder's huts	9,062	..	9,062	..	..	..	..	..	..
		Kistna, Eastern.									
121	Masulipatam.	Jailor's quarters ..	1,409	1,056	2,465	..	..	..	..	259	259
		Nellore.									
122	Nellore ..	Jailor's quarters ..	2,020	..	2,020	..	..	..	112	..	112
		Coimbatore.									
123	Ootacamund..	European Warder's cottage No. II.	4,605	..	4,605	47	..	47	173	* 116	289
124	Do. ..	European Warder's cottage No. IV.	4,605	..	4,605	131	..	131	157	* 116	273
125	Coimbatore ..	Jail Superintendent's quarters.	10,300	..	10,300	..	..	..	..	..	..
126	Do. ..	Jailor's quarters ..	10,452	..	10,452	..	..	..	..	..	..
127	Do. ..	Deputy Jailor's quarters.	2,555	..	2,555	..	..	..	..	..	..
128	Do ..	European Chief Constable's quarters.	914	..	914	..	..	..	..	..	..
129	Ootacamund ..	Apothecary's quarters, Government House.	5,250	..	5,250	..	..	..	142	..	142
130	Do. ..	Sapper's Hospital, Stone House Hill.	5,779	..	5,779	75	..	75	115	69	184
131	Do. ..	European Warder's Cottage No. V.	4,165	..	4,165	..	..	..	157	116	273
132	Do. ..	European Warder's Cottage No. III.	4,605	..	4,605	..	..	..	173	116	289
133	Do. ..	Sapper's lines, old Ooty, and new blocks, Stone House Hill.	33,865	..	33,865	..	..	..	338	1,095	1,433
134	Government Gardens.	Curator's house ..	10,603	..	10,603	..	..	..	..	..	..
135	Ootacamund ..	Cinchona Villa property ..	24,309	..	24,309	..	..	..	427	..	427
136	Wellington ..	Inspector's quarters ..	3,783	..	3,783	..	..	..	..	..	..
137	Government Gardens.	Overseer's house ..	1,300	..	1,300	..	..	..	..	..	..
138	Dodabetta Estate.	Sub-Overseer's house ..	3,058	..	3,058	..	..	..	..	..	..
139	Do. ..	Overseer's house ..	5,772	..	5,772	..	..	..	..	..	..
140	Do. ..	Clerk's quarters ..	1,014	..	1,014	..	..	..	..	..	..
141	Naduvatam ..	Head Overseer's bungalow.	6,087	..	6,087	..	..	..	..	..	..
142	Do. .	Sub-Overseer's bungalow.	2,292	..	2,292	..	..	..	..	..	..
143	Do. ..	Store-keeper's quarters ..	2,007	..	2,007	..	..	..	..	..	..
144	Pykara ..	Head Overseer's bungalow, Wood Estate.	2,270	..	2,270	..	..	..	..	..	..
145	Do. ..	Sub-Overseer's bungalow, Hooker Estate.	1,559	..	1,559	..	..	..	..	..	..

* Met from Imperial Military Works grant.

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.			
..	..	..	..	214	214	..	..	118	Government of India letter No. 211 B. of 30th May 1892 (G.O., No. 1731 W. of 11th June 1892).
..	..	..	..	100	100	..	..	119	
..	..	..	..	362	362	..	..	120	Government of India letter No. 69 B. of 9th March 1893 (G.O., No. 764 W. of 20th March 1893).
..	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.
112	..	112	324	81	405	..	..	122	Do. do. do.
126	116	242	664	184	920	..	..	123	Occupied free of rent by a Gunner (Public Works Department Code, Volume II, Appendix VII).
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).
..	..	..	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).
..	..	..	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).
..	..	..	408	102	510	..	..	127	
..	..	..	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.
142	..	142	800 +40	210	1,050	..	..	129	Vacant throughout the year.
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.
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).
173	116	289	664 +72	184	920	..	..	132	Occupied by a Soldier Clerk (Public Works Department Code, Volume II, Appendix VII).
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).
..	..	..	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).
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].
..	..	..	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).
..	..	..	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).
..	..	..	480 +8	122	610	..	..	138	
..	..	..	920 +4	231	1,155	..	..	139	
..	..	..	160	40	200	..	..	140	Vacant throughout the year.
..	..	..	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).
..	..	..	360 +8	92	460	..	..	142	
..	..	..	320	80	400	..	..	143	
..	..	..	360 +4	91	455	..	..	144	
..	..	..	240 +8	62	310	..	..	145	

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	..	..	164	
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

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
		Consulting Architect's Division—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
177	Madras ..	Quarters for the Principal, College of Engineering.	25,890	..	25,890	..	..	..	1,690	1,036	2,726
178	Do. ..	Superintendent's quarters, Lying-in Hospital with out-houses.	20,255	..	20,255	..	..	..	794	..	794
179	Do. ..	Apothecary's quarters, Lying in Hospital.	7,487	..	7,487	..	..	..	97	..	97
180	Do. ..	Matron's quarters, Lying-in Hospital.	4,473	..	4,473	..	..	..	75	..	75
181	Do. ..	Quarters for the head nurse and midwife, Lying-in Hospital.	8,226	..	8,226	..	..	..	..	..	..
182	Do. ..	Resident Apothecary's quarters, Opthalmic Hospital.	9,627	..	9,627	..	..	..	..	..	..
183	Do. ..	Main building at the Observatory occupied by the Government Astronomer.	19,637	..	19,637	..	..	..	483	..	483
184	Do. ..	Quarters for Sub-Inspector, B division police station, Moore's street.	5,182	..	5,182	..	..	..	96	4	100
185	Do. ..	Quarters for Sub-Inspector, D division police station, Peter's road.	3,139	..	3,139	..	..	..	..	..	..
186	Do. ..	College of Engineering—Quarters for single and married students, lower storey, east side rooms.	5,042	..	5,042	..	..	..	11	405	416
	Do. ..	Quarters for the married Military students and teachers of the College of Engineering in one block—									
187		Quarters No. IV ..	3,848	..	3,848	..	..	..	214	140	354
188		Do. ,, V ..	3,848	..	3,848	..	..	..	214	140	354
189		Do. ,, VI ..	3,848	..	3,848	..	..	..	215	140	355
190		Apothecary's quarters, Leper Hospital.	8,145	..	8,145	..	..	..	22	..	22
		Total of class IV ..	5,69,942	1,056	5,70,998	985	..	985	12,969	7,161	20,130
		CLASS V.									
		Buildings which are allotted rent-free or at reduced rents under Public Works Department Code, Volume I, Chapter XI, 28 III (e) and (d).									
		Rent-free buildings.									
		Gódávari Eastern.									
191	Rajahmundry.	Quarters for two native nurses, District Jail.	2,491	..	2,491	..	..	..	..	..	..
192	Do.	Constables' huts, District jail.	19,046	..	19,046	..	..	..	..	..	..
		Coimbatore.									
193	Ootacamund.	Cooly lines on Stonehouse Hill.	5,477	..	5,477	..	..	..	..	207	207
194	Coonoor ..	Cooly lines at Sim's Park.	533	..	533	..	..	..	..	..	..
195	Ootacamund.	One-third portion of dresser's quarters attached to Civil dispensary.	1,999	..	1,999	..	..	..	40	135	175
		Salem.									
196	Yercaud ..	Quarters for Deputy Tahsildar's clerks.	3,890	..	3,890	..	..	..	..	..	..

available for rent as residence 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 previous 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.		
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).
794	..	794	3,240	810	4,050	..	..	178	
97	..	97	1,196	299	1,495	..	..	179	
75	..	75	716	179	895	..	..	180	
..	..	..	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).
..	..	..	1,540	385	1,925	..	..	182	
483	..	483	3,140	785	3,925	..	..	183	
96	4	100	828	207	1,035	..	..	184	
..	..	..	504	126	630	..	..	185	Government of India No. 188 B. of 7th May 1892 (G.O., No. 1486 W. of 13th May 1892).
11	405	416	808	202	1,010	..	..	186	
214	140	354	616	154	770	..	..	187	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).
214	140	354	616	154	770	..	..	188	
215	140	355	616	154	770	..	..	189	
22	..	22	..	326	326	..	..	190	
11,3[illegible]	7,161	19,145	83,536	22,755	1,06,291	..	..		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).
..	..	..	..	100	100	..	..	191	*See paragraph 8 of the report.*
..	..	..	..	762	762	..	..	192	
..	207	207	852 + 24	219	1,095	..	..	193	G.O., No. 1668 W. of 25th June 1889.
..	..	..	80 + 4	21	105	..	..	194	
40	135	175	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).
..	..	..	..	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, Gódâvari 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

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.		
			To end of previous year.	During year.	To end 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
		Trichinopoly.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		European Infantry bomb-proofed and tiled barracks.									
216	Trichinopoly.	Block No. 2	8,536	..	8,536	..	42	42	..	..	..
217	Do. ..	,, ,, 3	3,061	..	3,061	..	19	19	..	..	..
218	Do. ..	,, ,, 4	3,151	..	3,151	..	19	19	..	..	..
219	Do. ..	,, ,, 5	2,746	..	2,746	..	19	19	..	..	..
		Total, Other buildings under Class V ..	34,149	..	34,149	936	349	1,285	423	116	539
											Abst
..	..	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
..	..	,, ,, II ..	2,27,385	11,429	2,38,814	24,183	7,443	31,626	9,254	4,599	13,853
..	..	,, ,, III ..	1,53,324	..	1,53,324	19,741	5,962	25,703	6,750	3,337	10,087
..	..	,, ,, IV ..	5,69,942	1,056	5,70,998	985	..	985	12,969	7,161	20,130
..	..	,, ,, V Rent-free buildings.	93,712	..	93,712	..	..	..	783	646	1,429
..	..	,, ,, V Other buildings.	34,149	..	34,149	936	349	1,285	423	116	539
		Grand Total ..	16,80,204	33,019	17,13,223	1,24,526	46,451	1,70,977	62,821	30,667	93,488

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

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.		
..	42	42	..	341	341	0 6 0	12 0	216	Normal rent is Rs. 35. } 5 per cent. charged (G.O. No. 2623 W. of 30th September 1891).
..	19	19	..	122	122	1 9 7	12 0	217	,, ,, Rs. 12.
..	19	19	..	126	126	1 9 7	12 0	218	,, ,, Rs. 13.
..	19	19	..	110	110	1 9 7	12 0	219	,, ,, Rs. 11.
513	233	746	2,534	1,365	3,899	....	..	..	

ract.

									RS.
46,039	17,889	63,928	52,177	23,775	75,952	....	..	..	Rent of buildings realized as per Capital and Revenue account 46,451
14,929	2,844	17,773	53,789	9,171	42,960	....	..	..	
12,991	2,625	15,616	22,584	6,131	28,715	....	..	..	Rent realized from buildings for which Capital and Revenue accounts are not maintained 9,013
11,984	7,161	19,145	83,536	22,755	1,06,291	....	..	..	
783	646	1,429	4,684	3,682	8,366	....	..	..	
513	233	746	2,534	1,365	3,899	....	..	..	
61,705	15,784	77,489	1,99,304	66,879	2,66,183	....	..	..	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 Court-house 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.	Sub-Collector's quarters	I	32	II	64
4	Do.	Pollachi	Residence for the Head Assistant 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.	Quarters for married students and teachers, College of Engineering, quarters No. II.	I	56	II	91
7	Do. ..	Do.	School of Arts' bungalow	I	57	III	113
8	Madura	Ramnad	Residence for the Assistant Superintendent of Police.	II	86	I	54
9	Coimbatore ..	Ootacamund ..	European Warders' cottage, No. II ..	II	75	IV	123
10	Do.	Do.	Do. No. IV ..	II	76	IV	124
11	South Arcot ..	Munchakkuppum ..	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.

(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.	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	1½	7½	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	1½	7½	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	
		Gódávari 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).
16	Do. ..	Assistant Engineer's residence.	† 8,592	..	8,592	921	406	1,327	† 462	105	567	459	301	760	— 40 854	344	1,174	59 0 0 33 0 0	6 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.
		Kistna Western.													— 24			35 0 0	6 0		
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
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		CLASS I—*cont.*									
		Sangam Anicut System.									
		Nellore.									
20	Buchireddipalliem.	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.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Buildings the rents of which are fixed in accordance with Public Works Department Code, Volume I, Chap XI, paragraph 28, II at 10 per cent on the salary and local allowances of the tenant.																			
		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.	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).
		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 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—*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
		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	61	..	61	..	..	..	Do. ..	..	55	
56	Do. ..	Quarters for Hospital Midwife.	157	..	157	..	..	..	..	..	..	..	..	..	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.
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 — 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.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated December, 17th.

Read.

Encl.

G.O., 17th Dec. 1894, No. 3246 W.

DECEMBER.

Capital and Revenue Accounts of Buildings let or available for rent

The — for the year 1893–94 under Provincial and Irrigation, ordered to be forwarded to the Government of India with remarks.