19-6-17

7685

Public Works (1896) Department.

G.O., No. 2554 W

DATED 2nd September 1896.

[Despatch Abstract.]

Buildings: Govt of India Resolution regarding the preparation & reviews of the financial results of Buildings in the Capital and Revenue Accounts of the Buildings & Roads and Irrigation Branches, Comptroller's & the C. and A.G. for Guidance.

[P. W. 26.—500—15-8-96.]

BACK PAPERS.

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

FURTHER PAPERS.

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

GENERAL.
ACCOUNT.

Government {1896} of Madras.

PUBLIC WORKS.

Recd. } 1896. *Enclosures*

Regd. } *Spare copies*

G.O., No. 2554 W., 2nd September 1896.

SEPTEMBER.

Buildings

Government of India Resolution regarding the preparation of reviews of the financial results of — in the Capital and Revenue Accounts of the Buildings and Roads and Irrigation Branches, communicated to officers of the Public Works Department for guidance.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Resolution from the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 11th August 1896, No. 83 A.G.

Read—

The notes on Public Works Department Form 99 A.
Paragraph 365, Chapter III, Volume II, Public Works Department Code.

Observations.—The reviews of Capital and Revenue Accounts of buildings should bring out clearly the financial results to Government of residences which are purchased or constructed on the understanding that they will yield a fair return on their capital cost, but it is observed that the results from this class of buildings are frequently combined with those of the other classes which it is known cannot give any return proportionate to cost, either owing to rents having been fixed for special reasons, or because the buildings have been allotted rent free.

Resolution.—In future reviews the results of classes I and II, as shown in the Capital and Revenue Accounts, should be clearly distinguished from those of the remainder. Further, to bring out the working of the present rent rules, the Government of India have decided that classes I and II should be sub-divided into—

(*a*) houses built or bought since 1st April 1889,
(*b*) houses built or bought before that date.

These classes as now sub-divided are shown in the margin, and the review should deal with each sub-division separately, and bring out the percentages on each, on the total of I (*a*) and II (*a*), on that of I (*b*) and II (*b*), and on the total of both classes.

Class I (*a*) rents fixed under Volume I, Chapter X, paragraph 28, I (*a* to *f*), and built or bought since 1st April 1889.
Class I (*b*) rents fixed under Volume I, Chapter X, paragraph 28, I (*a-f*), and built or bought before 1st April 1889.
Class II (*a*) rents fixed under Volume I, Chapter X, paragraph 28, clause II, and built or bought since 1st April 1889.
Class II (*b*) rents fixed under Volume I, Chapter X, paragraph 28, clause II, and built or bought before 1st April 1889.

Secretary to Government, Madras.
" " Railway Branch (for information only).
" Bombay.
" " Railway Branch (for information only).
" Bengal.
" North-Western Provinces and Oudh.
" Punjab.
Chief Commissioner, Central Provinces.
" Burma.
" Assam.
" Coorg.
Resident, Hyderabad.
Agent to Governor-General, Central India.
" Rajputana.
" Baluchistan.
Accountant-General, Public Works Department.
Director-General of Military Works.
Director-General of Railways (for information only).

Order.—Ordered that this Resolution be communicated to the Local Governments and Administrations and officers noted in the margin for information and guidance.

(Signed) W. S. S. BISSET, Col., R.E.,
Secretary to the Government of India.

ORDER—No. 2554 W., dated 2nd September 1896.

Communicated to officers of the Public Works Department for information and guidance.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Public Works (1896) Department.

CURRENT No. 7685

A Sch
Gen Acct

Order No. 2554 W, dt 2nd September 1896
28

Communicated to Offices Pub. W.D. Dept for information and guidance.

31/8/96

From The Govt of India

No. 83 A. G

Dated 11. 8. 96
Received 25. 8. 96
Enclosures -
Spare copies 3

Copy 31-8-96

T Tho. B Cm?

SUBJECT.

Reviews of the financial results of buildings in the Capital & Revenue account of the Buildings and Roads and Irrigation Branches.

Ch
Ch. E. for Irrn ✓
Supdg Engrs ✓
C.A. & Govt ✓
Gen Branch ✓ Desd 16/9/96

[P. W. 29 1,000—7-8-96.]

O.D. 362 12/9

BACK PAPERS.

G.O.	No.	Department.	Date.
	2584-832	P.W.	19.10.95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 83-A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, the 11th August 1896.

Reviews of the financial results of buildings in the Capital and Revenue Accounts of the Buildings and Roads and Irrigation Branches.

READ—

The notes on Public Works Department Form 99 A.

Paragraph 365, Chapter III, Volume II, Public Works Department Code.

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RESOLUTION.—In future reviews the results of classes I and II, as shown in the Capital and Revenue Accounts, should be clearly distinguished from those of the remainder. Further, to bring out the working of the present rent rules, the Government of India have decided that classes I and II should be sub-divided into—

(*a*) houses built or bought since 1st April 1889,

(*b*) houses built or bought before that date.

Class I (*a*) rents fixed under Volume I, Chapter X, paragraph 28, I (*a* to *f*), and built or bought since 1st April 1889.
Class I (*b*) rents fixed under Volume I, Chapter X, paragraph 28, I (*a-f*), and built or bought before 1st April 1889.
Class II (*a*) rents fixed under Volume I, Chapter X, paragraph 28, clause II, and built or bought since 1st April 1889.
Class II (*b*) rents fixed under Volume I, Chapter X, paragraph 28, clause II, and built or bought before 1st April 1889.

These classes as now sub-divided, are shown in the margin, and the review should deal with each sub-divi-

sion separately, and bring out the percentages on each, on the total of I (*a*) and II (*a*), on that of I (*b*) and II (*b*), and on the total of both classes.

Secretary to Government, Madras.
" " Railway Branch (for information only).
" Bombay.
" " Railway Branch (for information only).
" Bengal.
" North-Western Provinces and Oudh.
" Punjab.
Chief Commissioner, Central Provinces.
" Burma.
" Assam.
" Coorg.
Resident, Hyderabad.
Agent to Governor General, Central India.
" Rajputana.
" Baluchistan
Accountant General, Public Works Department.
Director-General of Military Works.
Director-General of Railways (for information only).

ORDER.—Ordered that this Resolution be communicated to the Local Governments and Administrations and officers noted in the margin for information and guidance.

J. W. Binnel *Colonel, R.E.,*

Secretary to the Government of India.

Documents accompanying.

Nil.

To.

The Secretary to the Government of Madras.
Public Works Department.

(with 3 Annexures)

2544 W

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, 3rd October 1895, No. 3445 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 summarising the financial results.

2. Separate statements are submitted for—

(i) Provincial Civil Buildings.
(ii) Irrigation Buildings.

ENCLOSURES.

Buildings and Roads Branch.

45. Civil Works—Provincial.

REPORT to accompany the Capital and Revenue accounts of Government buildings let or available for rent as residences for the year 1894–95.

General Financial results.—The capital cost of buildings let or available for rent at end of the year 1894–95, and the revenue receipts and charges for the year are compared below with those of the previous year :—

Year of Capital and Revenue Account.	Capital cost of buildings.			Rents realized.	Cost of repairs.		Net return, excluding repairs to rent-free buildings.	Percentage of *net* return on capital cost, excluding rent-free buildings.	Percentage of *gross* return on capital cost, excluding rent-free buildings.
	Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.			
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
1893-94	6,64,710	10,48,513	17,13,223	46,451	7,807	22,860	23,591	2·25	4·43
1894-95	6,31,329	10,84,867	17,16,196	57,775	6,549	20,890	36,885	3·40	5·33

2. There has been a marked improvement in the gross receipts which amounted to Rs. 57,775. This is considerably in excess of any figure attained during the past six years. The net return on the capital cost of buildings (excluding those allotted rent-free) amounted to 3·40 per cent. against 2·25 in 1893–94, 2·60 in 1892–93, 2·18 in 1891–92, and 2·43 in 1890–91. The increase of Rs. 11,324 in the rents over the previous year was chiefly from the new buildings brought on

to the Capital and Revenue account during 1893–94 and 1894–95—Rs 7,100 from the Vakils' and Barristers' Chambers, &c., in the Law Courts at Madras (items 41 to 49 of the Capital and Revenue account), and Rs. 4,000 from other buildings. The reason for the inclusion of the Vakils' Chambers, &c., in the Capital and Revenue account, although they are not residences, was explained in paragraph 4 of the report on the last year's account.

3. The interest on capital cost of buildings other than those allotted rent-free, was Rs. 43,180 and the net return Rs. 36,885, showing a deficit of Rs. 6,295 against Rs. 16,851 in the previous year. Including rent-free buildings it was Rs. 37,980 against Rs. 51,095 in the previous year.

4. *Capital cost.*—The increase of Rs. 2,973 in the capital cost over the figure of 1893–94 is due to—

	Increase.	Decrease.
	RS.	RS.
(i) Inclusion of nine buildings as per Appendix A ...	31,746	...
(ii) Additional capital cost during 1894–95 as per column 5 of the Capital and Revenue account	9,174	...
(iii) Capital cost of items 197 and 214 of the account for 1893–94, since ascertained and included	1,640	...
(iv) Omission of seven buildings for reasons given in Appendix B	...	37,083
(v) Alteration in capital cost of certain buildings for reasons explained in the account—see items 51, 58, 116 and 206—*Net*	...	2,504
	42,560	39,587
Net increase ...	2,973	

5. *Cost of repairs.*—The percentage of the cost of repairs on the capital cost of buildings other than those allotted rent-free, was 1·93 against 2·18 in the previous year. On rent-free buildings it was 1·04 against 1·17 in the previous year.

6. *Financial results of Class I and II buildings.*—The return from buildings falling under Classes I and II for 1894–95 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.	Deficit or surplus −+.	Percentage of net revenue on capital cost.	Percentage of gross revenue on capital cost.	Percentage of cost of repairs on capital cost.
1	2	3	4	5	6	7	8	9	10	11
		RS.	RS.	RS.	RS.	RS.	RS.			
I	1893–94 ..	6,22,226	32,697	14,808	17,889	23,775	— 5,886	2·87	5·25	2·38
	1894–95 ..	5,79,479	39,732	8,466	31,266	23,126	+ 8,140	5·39	6·85	1·46
II	1893–94 ..	2,38,814	7,443	4,599	2,844	9,171	— 6,327	1·19	3·12	1·93
	1894–95 ..	2,92,473	10,440	5,945	4,495	11,549	— 7,054	1·54	3·57	2·03
Total, I and II.	1893–94 ..	8,61,040	40,140	19,407	20,733	32,946	— 12,213	2·41	4·66	2·25
	1894–95 ..	8,71,952	50,172	14,411	35,761	34,675	+ 1,086	4·10	5·75	1·65

Both classes taken together, the gross revenue improved by 1·09 per cent. on capital cost, and the net return by 1·69 per cent., the cost of repairs being ·60 per cent. less than that in the previous year. The accounts this year, for the first time, show a surplus of Rs. 1,086 over the interest charges for the year.

7. Only 40 out of the 57 buildings in class I, and 15 out of the 41 in class II, were occupied throughout the year. Two buildings, items 12 and 13, have been vacant since 1890–91.

8. *Inadequate assessment and excessive maintenance charges.*—In the case of the undermentioned buildings of classes I and II, which have been borne on the return for the last six years, the actual average cost of repairs has already exceeded the provision made for repairs in the data for normal rent. Assuming that there will be no charge for repairs during the next two years, the average for eight years (fixed in G.O. No. 1367 W. of 27th May 1889) would still exceed the provision for repairs in the data for normal rent in the case of items 39, 53, 91 and 92.

Item number in the Capital and Revenue Account.	Locality.	Name of building.	Capital cost.	Provision for repairs in the data for normal rent.	Actual cost of repairs since 1889–90.	Average per annum.	Percentage of actual average on capital cost.	Remarks.
1	2	3	4	5	6	7	8	9
			RS.	RS.	RS.	RS.		
3	Dowlaishweram.	Executive Engineer's quarters ..	19,790	175	1,100	183	..	
16	Ongole ..	Police Assistant Superintendent's bungalow.	3,840	249	1,747	291	7·58	Excessive.
18	Do. ..	Sub-Collector's bungalow ..	11,837	261	1,672	279	..	
39	Negapatam ..	Executive Engineer's bungalow ..	13,779	118	1,654	276	..	
53	Ramnad ..	Residence for the Assistant Superintendent of Police.	5,669	196	2,778	463	8·17	Do.
88	Malappuram ..	Do. do.	16,852	100	705	117	..	
91	Chittoor ..	Police Inspector's quarters ..	2,062	14	832	139	6·74	Do.
92	Tirukkóyilúr ..	Police Assistant Superintendent's quarters.	7,255	244	1,745	298	4·11	Do.

The cost of repairs on items 16, 53, 91 and 92 is excessive.

9. *Collector's residence at Chatrapur, item* 3.—The explanation called for in paragraph 5 of G.O. No. 3246 W. of 17th December 1894, regarding the excessive cost of repairs while under construction, does not appear to have been received as yet.

10. *Overseer's shed, Benhope, item* 24.—The average cost of repairs for the last three years is Rs. 32 against a provision of Rs. 12 in the data for normal rent. The rent should therefore be revised, as it is unlikely that the building will not require repairs for the next five years.

11. *Sufficiency of sanctions to occupation rent-free or at reduced rents.*—Excepting items 204 to 209 of the Capital and Revenue account, which were brought to notice for want of authority for occupation rent-free in paragraph 9 of the report on the last year's account, all other cases are covered by competent sanctions, as quoted in column 22 of the statement.

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

Madras,
1st October 1895.

(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 1894–95.

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 X, 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	Russellkonda.	Special Assistant Agent's bungalow.	4,282	..	4,282	1,696	426	2,122	7	3	10	1,689	423	2,112	855	171	1,026	35 0 0	12 0	1	Rs. 246.* The figure in column 8 includes arrears of last year.
2	Patha Chicacole.	Divisional office building.	3,606	..	3,606	1,579	444	2,023	621	336	957	958	108	1,066	720	144	864	37 0 0	12 0	2	Rs. 297.*
3	Chatrapur ..	Collector's residence ..	30,740	..	30,740	232	1,920	2,152	2,337	106	2,443	2,105	1,814	291	251	1,229	1,480	160 0 0	12 0	3	Rs. 160 is a provisional rate. Normal rate not yet fixed.
		Vizagapatam.																			
4	Yellámanchili.	Portion of Public Works Department bungalow.	942	..	942	267	36	303	† 826	111	937	559	75	634	111	37	148	8 0 0	3 26	4	Rs. 243.* Revised normal rent is Rs. 23 (G.O. No. 1048 W. of 4th May 1895).
5	Párvatípuram.	Police Assistant Superintendent's bungalow.	3,998	..	3,998	541	340	881	593	136	729	52	204	152	546	160	706	19 0 0 36 0 0	5 15 6 15	5	Rs. 268.* Rs. 36 is the revised normal rent. Arrears of 1892–93 has been recovered in 1895–96.
		Gódávari Eastern.																			
6	Dowlaishweram.	Bungalow on Sappers' Hill.	1,147	..	1,147	633	180	813	311	91	402	322	89	411	230	46	276	15 0 0	12 0	6	Rs. 132.*
7	Do. ..	Bungalow purchased from Colonel Brockman, R.E.	3,151	..	3,151	1,029	194	1,223	346	406	752	683	212	471	630	126	756	25 0 0 29 0 0	3 16 3 25	7	Rs. 218.* Rs. 29 is the revised normal rent. Vacant for 4 months and 20 days. No incumbent for the period.
8	Do. ..	Superintending Engineer's quarters.	24,512	..	24,512	6,556	1,182	7,738	1,463	178	1,641	5,093	1,004	6,097	4,900	980	5,880	108 0 0	10 29	8	Rs. 321.* Vacant for 1 month and 2 days. No incumbent for the period.
9	Do. ..	Executive Engineer's quarters.	19,790	..	19,790	4,098	960	5,058	916	184	1,100	3,182	776	3,958	3,950	792	4,742	80 0 0	12 0	9	Rs. 175.*
10	Do. ..	Deputy Superintendent's quarters at workshop.	2,220	..	2,220	411	56	467	88	195	283	323	139	184	445	89	534	13 0 0	5 10	10	Rs. 67.*
		Kistna Northern.																			
11	Bezwada ..	Superintending Engineer's residence.	20,709	..	20,709	5,116	1,025	6,141	2,929	390	3,319	2,187	635	2,822	4,154	828	4,982	102 0 0	10 3	11	Rs. 586.* Revised normal rent is Rs. 118. Vacant for 1 month and 27 days. No incumbent for the period.
		Kistna Western.																			
12	Duggirala ..	Divisional office, one portion.	2,827	..	2,827	322	..	322	57	..	57	265	..	265	565	113	678	10 0 0	..	12	Rs. 9.* Vacant throughout the year.
13	Do. ..	Divisional office, another portion.	2,827	..	2,827	205	..	205	41	..	41	164	..	164	565	113	678	10 0 0	..	13	Rs. 9.* Vacant throughout the year.
14	Do. ..	Temporary Divisional office (portion occupied by Hospital Assistant).	320	3	317	178	16	194	78	51	129	100	35	65	65	13	78	3 0 0	4 7	14	Rs. 22.* Occupied rent free from 8th August 1894. Government of India, Home Department No. 4, Medical—425-436 of 19th July 1894 (G.O. No. 2178 W. of 3rd September 1894). Will be transferred to class IV in the next year's account.
		Nellore.																			
15	Nellore and Kistnapatam.	Collector's bungalows ..	17,507	..	17,507	7,933	1,584	9,517	4,001	813	4,814	3,932	771	4,703	3,477	700	4,177	132 0 0	12 0	15	Rs. 886.*
16	Ongole ..	Police Assistant Superintendent's bungalow.	3,840	..	3,840	1,059	284	1,343	1,391 +39 ‡	317	1,747	371	33	404	769	154	923	25 0 0	9 15	16	Rs. 249.* Revised normal rent is Rs. 34 (G.O. No. 903 W. of 20th April 1895). Vacant for 2 months and 15 days. No incumbent for the period.
17	Do. ..	Hill bungalow	2,162	..	2,162	679	..	679	497	85	582	182	85	97	417	86	503	19 0 0	..	17	Rs. 146.* Vacant throughout the year.
18	Do. ..	Sub-Collector's bungalow.	11,837	..	11,837	3,431	455	3,886	1,096	576	1,672	2,335	121	2,214	2,365	473	2,838	55 0 0	9 18	18	Rs. 261.* Revised normal rent is Rs 61. Rs. 127 in arrears at end of the year. There was no incumbent for 18 days and the building was under repairs for 1 month and 26 days [Code I, X 28 III (a) and G.O. No. 725 W. of 23rd March 1895].
		Bellary.																			
19	Anantapur ..	Sub-Divisional officer's bungalow.	4,706	..	4,706	1,567	315	1,882	..	38	38	1,567	277	1,844	940	188	1,128	27 8 0 § 10 0 0	11 5 0 26	19	
20	Penukonda ..	Head Assistant Collector's residence.	6,571	..	6,571	2,643	456	3,099	906	517	1,423	1,737	61	1,676	1,315	263	1,578	42 0 0 25 0 0	9 8 2 21	20	Rs. 241.* Rs. 25 is 10 per cent. of salary of occupant. For 2 days, the Head Assistant Collector was in charge of the district and occupied Collector's residence (G.O. No. 53 W. of 10th January 1895).

* Actual average cost of repairs included in the data for normal rent. † Correct figure. See G.O. No. 1048 W. of 4th May 1895.
§ Occupied by a Supervisor, 2nd Grade (Code I, X 31).

‡ An omission in the Capital and Revenue Account of 1889–90. See G.O. No. 903 W. of 20th April 1895.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894–95—*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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.		
21	Nandyal ..	Sub-Divisional officer's bungalow (portion occupied as residence).	3,186	..	3,186	474	228	702	208	207	415	266	21	287	381	127	508	19 0 0	12 0	21	
		Coimbatore.																			
22	Ootacamund.	Westmere (Blackwood) cottage.	7,963	359	8,262	1,347	632	1,979	660	365	1,025	687	267	954	1,580	323	1,903	44 0 0	3 6	22	Rs. 46 is the revised normal rent. The figure in column 8 includes arrears of last year.
23	Dhárápuram.	Overseer's shed ..	1,105	..	1,105	319	68	387	44	2	46	275	66	341	150	44	194	46 0 0 4 0 0	8 25 3 5	23	Rs. 6½ is the revised normal rent.
24	Benhope ..	Half of Overseer's shed ..	400	..	400	61	28	89	..	95	95	61	67	6	32	16	48	6 8 0 2 5 4	8 26 12 0	24	
25	Coimbatore ..	European Chief Constable's quarters.	914	..	914	..	8	8	..	..	..	..	8	8	180	36	216	5 0 0	0 15	25	
26	Kollegal ..	Portion of District Munsif's Court-house.	591	..	591	..	10	10	..	..	..	..	10	10	32	24	56	3 10 8	28 15	26	Rent in arrears at end of the year. Occupied from 16th November 1892.
		Salem.																			
27	Salem ..	Collector's residence ..	15,190	..	15,190	6,214	1,371	7,585	3,194	133	3,327	3,020	1,238	4,258	3,038	607	3,645	115 0 0	12 0	27	Rs. 766. *
28	Hosur ..	Sub-Collector's quarters with out-houses.	12,800	..	12,800	4,681	1,080	5,761	1,132	450	1,582	3,549	630	4,179	2,560	512	3,072	90 0 0	12 0	28	Rs. 562. *
29	Do. ..	Overseer's shed ..	1,193	..	1,193	83	56	139	263	4	267	180	52	128	180	48	228	4 0 0	12 0	29	Rs. 58. * Revised normal rent is Rs. 9. The figure in column 8 includes arrears of last year.
30	Hustampatti.	Divisional office bungalow.	6,886	..	6,886	1,694	343	2,037	1,883	173	2,056	189	170	19	1,375	275	1,650	30 0 0	11 9	30	Rs. 441. * Normal rent is Rs. 60. Only half the building is occupied. The building was under repairs for 22 days [Code I, X, 28 III (*a*) and G.O. No. 2034 W. of 17th August 1894].
		West Coast.																			
31	Malapuram ..	Colonel Levie's bungalow or Special Assistant Collector's residence.	7,365	..	7,365	1,440	398	1,838	567	319	886	873	79	952	875	295	1,170	42 0 0 30 0 0	8 16 3 14	31	Rs. 106 in arrears at end of the year. Rs. 30 is ten per cent. of salary of occupant.
32	Tellicherry ..	Sub-Collector's residence ..	13,205	† 1,767	14,972	2,691	567	3,258	1,214	465	1,679	1,477	102	1,579	1,826	564	2,390	50 0 0	11 27	32	Rs. 741. * Rs. 50 is the old normal rent. The revised rate sanctioned in G.O. No. 1569 W. of 23rd June 1894 is Rs. 92.
		North Arcot.																			
33	Ránipéttai ..	General's bungalow or Head Assistant Collector's residence.	5,000	..	5,000	2,814	654	3,468	1,510	6	1,516	1,304	648	1,952	1,000	200	1,200	54 8 0	12 0	33	Rs. 455. *
34	Arni ..	Portion of old barracks ..	1,150	..	1,150	..	101	101	..	..	..	..	101	101	..	46	46	7 0 0	11 16	34	
		South Arcot.																			
35	Tindivanam ..	Revenue bungalow or Sub-Collector's quarters.	10,686	..	10,686	3,549	744	4,293	822	28	850	2,727	716	3,443	2,135	427	2,562	62 0 0	12 0	35	
36	Do. ..	Sub-Divisional officer's quarters.	3,709	..	3,709	96	279	375	89	185	274	7	94	101	180	148	328	23 0 0	12 0	36	
37	Manjakkuppam.	Barracks, south portion ..	1,058	..	1,058	597	81	678	174	200	374	423	119	304	210	42	252	10 0 0	7 4	37	Rs. 69. *
		Negapatam.																			
38	Tirutturaippúndi.	Sub-Divisional officer's bungalow.	6,495	..	6,495	1,468	495	1,963	711	33	744	757	462	1,219	910	260	1,170	41 4 0	12 0	38	Rs. 235. *
39	Kadambady (Negapatam).	Executive Engineer's bungalow.	13,779	..	13,779	2,862	541	3,403	1,496	158	1,654	1,366	383	1,749	2,746	551	3,297	55 12 0	10 22	39	Rs 118. * For 1 month and 9 days, a Sub-Divisional officer was in charge of the division and he was occupying his quarters.
		Consulting Architect's Division.																			
40	Poonamallee road, Madras.	Wallajah Baugh bungalow.	12,000	..	12,000	3,841	840	4,681	2,571	141	2,712	1,270	699	1,969	2,400	480	2,880	70 0 0	12 0	40	See paragraph 7 of the report on the Capital and Revenue Account for 1892–93.
41	High Court Buildings, Madras.	Vakils' Chambers (60) ..	1,46,812	102	1,46,914	10,418	11,213	21,631	..	..	..	10,418	11,213	21,631	5,872	5,875	11,747	15 0 0 for cash room.	‡ ..	41	The figure in column 8 includes Rs. 2,087 arrears of last year. Rs. 1,290 in arrears at end of the year.
		Chambers for Barristers (Ground floor)—																			
42	Do. ..	No I	6,016	..	6,016	..	1,112	1,112	..	..	..	..	1,112	1,112	420	240	660	35 0 0	12 0	42	
43	Do. ..	„ II	6,016	60	6,076	..	1,010	1,010	..	..	..	..	1,010	1,010	420	242	662	35 0 0	12 0	43	The figures in column 8 include arrears of last year.
44	Do. ..	„ III	5,002	..	5,002	..	951	951	..	..	..	..	951	951	350	200	550	30 0 0	12 0	44	
45	Do. ..	„ IV	6,016	..	6,016	..	1,094	1,094	..	..	..	..	1,094	1,094	420	240	660	35 0 0	12 0	45	
46	Do. ..	Chamber in second floor ..	7,620	..	7,620	..	753	753	..	..	..	..	753	753	..	305	305	30 0 0 45 0 0	23 19 2 0	46	Occupied from 1892–93. The figure in column 8 includes arrears of last year. Interest for 1892–93 and 1893–94 will be added on in the next year's account.

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

† Amount spent in dismantling and re-roofing, &c. The increased value of the building due to the improvement will be ascertained on completion of the work and figures revised accordingly. (Government of India No. 318 B. of 27th August 1891. G.O. No. 2403 W. of 8th September 1891). The building was vacant on account of repairs from 6th November 1893 to 3rd April 1894. Authority for remission under Code I, X 28 III (*a*) called for.

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

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.
47	High Court Buildings, Madras.	Chambers for Government Solicitor (half occupied in private capacity).	9,867	..	9,867	1,000	864	1,864	..	..	..
48	Do. ..	Horse and carriage stalls, 100 of one size.	38,158	..	38,158	..	333	333	..	..	..
49	Do. ..	Horse and carriage stalls, 30 of one size ..	8,049	..	8,049	..	832	832	..	..	..
50	Madras ..	Grassmere bungalow ..	7,000	126	7,126	544	360	904	318	244	562
		Madura.									
51	Uttamapálaiyam.	Sub-Divisional officer's bungalow (the whole).	1,286 † 518	..	1,754	526	..	526	781	81	862
52	Dindigul ..	Sub-Collector's bungalow with out-houses.	12,559	..	12,559	3,602	720	4,322	1,009	494	1,503
53	Ramnad ..	Residence for the Assistant Superintendent of Police.	5,669	..	5,669	1,703	447	2,150	2,743	35	2,778
		Tinnevelly.									
54	Sérmádévi ..	Range officer's bungalow.	4,577	..	4,577	1,342	312	1,654	451	6	457
55	Tuticorin ..	Sub-Collector's bungalow.	‡ 15,378	..	15,378	5,368	1,094	6,462	3,003	78	3,081
56	Sérmádévi ..	Head Assistant Collector's bungalow.	5,527	..	5,527	1,254	321	1,575	572	6	578
57	Palamcottah.	Sergeant's quarters with tables.	4,286	..	4,286	975	240	1,215	139	31	170
		Total of Class I ..	5,77,068	2,411	5,79,479	99,884	39,732	1,39,616	43,525	8,466	51,991
		CLASS II. *Buildings the rents of which are fixed in accordance with Public Works Department Code, Volume I, Chapter X, 28 II, at 10 per cent. on the salary and local allowances of the tenant.* Kistna Eastern.									
58	Masulipatam.	Jailor's quarters converted into quarters for Police Inspector.	2,465 § — 851	..	1,614	..	45	45	.. § 851	..	851
		Kistna Northern.									
59	Bezwada ..	Head Assistant Collector's residence.	11,288	628	11,916	92	665	757	..	296	296
		Bellary.									
60	Anantapur ..	Collector's residence ..	38,771	419	39,190	7,433	2,096	9,529	486	867	1,353
61	Do. ..	Police Superintendent's bungalow	18,637	..	18,637	4,811	724	5,535	1,116	554	1,670
62	Do. ..	District Surgeon's quarters.	13,584	..	13,584	422	836	1,258	..	103	103

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

§ Out of Rs. 1,056 spent in 1893–94, only Rs. 205 is chargeable to capital in accordance with Government of India Rs. 259 shown in column 11 of last year's

available for rent as residences during the year 1894–95—*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.		
1,000	864	1,864	691	395	1,086	58 0 0	12 0	47	The figure in column 8 includes arrears of last year.
..	333	333	1,526	1,526	3,052	2 4 0 per stall.	† ..	48	
..	832	832	322	322	644	1 10 0 per stall.	† ..	49	
226	116	342	502	283	785	30 0 0	12 0	50	Rs. 121.* Revised normal rent is Rs. 33.
285	81	336	209	70	279	17 8 0	..	51	Rs. 139.* Vacant throughout the year. The whole building is now available for rent.
2,593	226	2,819	2,510	502	3,012	60 0 0	12 0	52	Rs. 217.*
1,040	412	628	1,126	227	1,353	35 0 0	12 0	53	Rs. 196.* The figure in column 8 includes arrears of last year.
891	306	1,197	915	183	1,098	26 0 0	12 0	54	Rs. 132.*
2,365	1,016	3,381	3,075	615	3,690	95 0 0 80 0 0	10 1 1 18	55	Rs. 578.* Revised normal rent is Rs. 100. Rs. 80 is the special rate sanctioned in Government of India No. 28 B. of 1st February 1895 (G.O. No. 342 W. of 11th February 1895). Will be transferred to class III in the next year's account.
682	315	997	..	..	..	27 0 0	11 26	56	Only Revenue account is kept for this building. All the figures are therefore excluded from the totals. There was no incumbent for 5 days.
836	209	1,045	802	171	973	20 0 0	12 0	57	Rs. 69.*
56,359	31,266	87,625	68,220	23,126	91,346	..	..		
851	45	806	..	32	32	9 0 0	6 0	58	Rs. 106.* Normal rent is Rs. 14.
92	369	461	83	464	547	64 0 0 76 0 0 57 9 7 49 3 6	5 22 3 9 1 0 0 14	59	Normal rent not yet fixed. Vacant for 1 month and 14 days.
6,947	1,229	8,176	4,656	1,559	6,215	115 15 2 80 0 0 205 0 0 233 0 0	2 14 0 2 6 23 2 11	60	Rs. 1,305.* Revised normal rent is Rs. 241. Vacant for 11 days.
3,695	170	3,865	3,725	745	4,470	60 0 0 70 0 0	9 8 2 23	61	Normal rent is Rs. 104.
422	733	1,155	543	543	1,086	75 0 0	11 20	62	Normal rent is Rs. 79. Vacant for 10 days.

† Very few occupied.

‡ Rs. 9,450 is considered a fair value (G.O. No. 509 W. of 20th February 1894).

No. 318 B. of 27th August 1891 and G.O. No. 2403 W. of 8th September 1891. (See G.O. No. 1464 W. of 17th June 1895).

account appertains to another building—See item 128.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.		
63	Nandyal ..	Police Assistant Superintendent's bungalow.	7,953	..	7,953	..	264	264	..	85	85	..	179	179	..	318	318	40 0 0 46 0 0 25 0 0	3 8 2 28 0 22	63	Normal rent is Rs. 46. No incumbent for the remainder of the year. Rent specially reduced to Rs. 25. Government of India No. 120-B. of 22nd April 1895 (G.O. No. 1042 W. of 3rd May 1895). Will be transferred to class III in the next year's account.
		Coimbatore.																			
64	Erode ..	Police Assistant Superintendent's quarters.	7,070	..	7,070	2,089	95	2,184	558	111	669	1,531	16	1,515	1,415	283	1,698	35 0 0 25 0 0	2 16 2 21	64	Normal rent is Rs. 41. No incumbent for the remainder of the year. The figure in column 8 is the arrears of last year. The whole of the rent for 1894-95, viz., Rs. 155 in arrears at end of the year.
65	Do. ..	Sub-Collector's quarters ..	17,528	..	17,528	4,556	1,067	5,623	1,696	74	1,770	2,860	993	3,853	3,505	701	4,206	66 2 8 102 0 0 96 7 0	4 12 6 29 0 15	65	Normal rent is Rs. 102.
66	Pollachi ..	Residence for the Head-Assistant Collector.	14,529	..	14,529	3,553	717	4,270	864	179	1,043	2,689	538	3,227	2,831	581	3,412	76 0 0 64 15 10 74 13 9 64 0 10	5 0 4 27 1 2 1 0	66	Normal rent is Rs. 85. Rs. 260 in arrears at end of the year.
67	Kollegal ..	Police Inspector's quarters.	2,929	..	2,929	632	75	707	457	59	516	175	16	191	575	117	692	7 0 0 4 12 0	6 17 5 14	67	Normal rent is Rs. 17. Rs. 4½ is 5 per cent. of salary levied under Code I, X, 28 III (*c*) (2) and G.O. No. 2634 W. of 18th October 1894. Will be transferred to class V in next year's account.
68	Ootacamund.	Crewe Hall *— No. I quarters ..	2,125	..	2,125	129	35	164	134	56	190	5	21	26	425	85	510			68	Normal rent is Rs. 12.
69	Do. ..	,, II ,, ..	3,026	..	3,026	184	50	234	190	80	270	6	30	36	605	121	726			69	Do. ,, 18.
70	Do. ..	,, III ,, ..	2,670	..	2,670	162	45	207	168	70	238	6	25	31	535	107	642			70	Do. ,, 15.
71	Do. ..	,, IV ,, ..	2,125	..	2,125	129	35	164	134	56	190	5	21	26	425	85	510			71	Do. ,, 12.
72	Do. ..	Detached bungalow Crewe Hall *— No. I quarters ..	2,886	..	2,886	175	48	223	181	129	310	6	81	87	575	115	690			72	Do. ,, 17.
73	Do. ..	,, II ,, ..	2,992	..	2,992	181	50	231	188	133	321	7	83	90	600	120	720			73	Do. ,, 18.
74	Do. ..	Connemera cottage on Stonehouse hill or clerks' quarters *— No. I block with outhouses.	8,397	..	8,397	423	51	474	55	123	178	365	72	296	1,674	336	2,010	†	†	74	Do. ,, 49.
75	Do. ..	No. II block with outhouses.	7,335	..	7,335	369	45	414	48	108	156	321	63	258	1,460	293	1,753			75	Do. ,, 43.
76	Do. ..	No. III block with outhouses.	8,399	..	8,399	423	51	474	55	123	178	368	72	296	1,674	336	2,010			76	Do. ,, 49.
77	Do. ..	Ottley Hall bungalow *— No. I quarters ..	5,118	9	5,127	289	60	349	472	70	542	183	10	193	1,025	205	1,230			77	Do. ,, 30.
78	Do. ..	,, II ,, ..	4,955	9	4,964	280	58	338	457	68	525	177	10	187	990	198	1,188			78	Do. ,, 29.
79	Do. ..	,, III ,, ..	7,063	12	7,075	401	82	483	652	96	748	251	14	265	1,410	282	1,692			79	Do. ,, 41.
80	Do. ..	,, IV ,, ..	4,899	9	4,908	278	57	335	452	67	519	174	10	184	980	196	1,176			80	Do. ,, 29.
81	Do. ..	,, V ,, ..	4,817	8	4,825	272	56	328	444	66	510	172	10	182	965	193	1,158			81	Do. ,, 28.
82	Do. ..	Two-thirds of dresser's quarters attached to civil dispensary.	4,000	..	4,000	205	48	253	350	16	366	145	32	113	800	160	960	4 0 0 2 0 0 1 8 0	10 10 8 0 4 0	82	Normal rent is Rs. 23. Occupied by two individuals for the periods entered in column 19. Rs. 20 in arrears at end of the year.
83	Gúdalúr ..	Inspector's quarters ..	7,128	..	7,128	450	64	514	48	363	411	402	299	103	1,425	285	1,710	7 8 0	7 17	83	
84	Erode ..	Sub-divisional office, now used as Sub-divisional officer's quarters.	6,916	..	6,916	..	175	175	..	344	344	..	169	169	..	185	185	25 0 0	8 0	84	Normal rent is Rs. 40. Interest charged from 1st August 1894, the date from which the building is regularly used as a sub-divisional officer's quarters.
		Salem.																			
85	Tiruppattúr.	Police Assistant Superintendent's quarters.	6,806	..	6,806	1,727	463	2,190	1,374	388	1,762	353	75	428	1,233	272	1,505	31 0 0 40 0 0	0 28 11 2	85	Rs. 316.‡ Normal rent is Rs. 47.
86	Yercaud ..	Deputy Tahsildar's residence.	2,648	..	2,648	748	169	917	597	42	639	151	127	278	502	106	608	12 12 9 11 5 2 13 0 0 15 0 0	1 29 1 0 0 26 8 7	86	Rs. 149.‡ Do. ,, 22.
87	Sálem ..	Old travellers' bungalow called Reserve Inspector's quarters.	2,500	..	2,500	..	27	27	..	13	13	..	14	14	..	100	100	7 0 0	4 24	87	Normal rent is stated to be Rs. 15¼ (not yet sanctioned).

* Columns 8 and 11. Revenue receipts and charges of the year distributed in proportion to capital cost.
† The buildings were occupied by clerks of the Secretariat drawing different salaries for different periods.
‡ Actual average cost of repairs included in the data for normal rent.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*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
		West Coast.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	M. D.		
88	Malappuram.	Residence of the Assistant Superintendent of Police.	16,852	..	16,852	1,996	435	2,431	520	185	705	1,476	250	1,726	3,349	674	4,023	35 0 0	11 22	88	Rs. 100.* Normal rent is Rs. 65.
89	Manantoddy.	Police Inspector's house ..	5,768	..	5,768	566	144	710	46	302	348	520	153	362	981	231	1,212	12 0 0	12 0	89	Rs. 164.* Normal rent is Rs. 33.
90	Vayittiri ..	Do. do. ..	3,960	..	3,960	667	204	871	866	51	917	199	153	46	763	158	921	15 0 0	12 0	90	Rs. 181.* Normal rent is Rs. 28.
		North Arcot.																			
91	Chittoor ..	Police Inspector's quarters.	2,062	..	2,062	398	85	483	555	277	832	157	192	349	395	82	477	7 0 0	12 0	91	Rs. 14.* Normal rent is Rs. 7½.
		South Arcot.																			
92	Tirukkóyilúr.	Police Assistant Superintendent's bungalow.	7,255	..	7,255	1,388	671	2,059	1,610	135	1,745	222	536	314	1,450	290	1,740	35 0 0	4 27	92	Rs. 244.* Normal rent is Rs. 45. No incumbent for the remainder of the year. The figure in column 8 includes Rs. 624 arrears of last year. Rs. 89 in arrears at end of the year.
		Consulting Architect's Division.																			
93	Madras College of Engineering.	Quarters for the Superintendent of Military students in the lower story, south end room, with kitchen and stables.	7,842	..	7,842	632	331	963	..	..	..	632	331	963	1,565	313	1,878	26 3 2 28 3 2	3 0 9 0	93	Rs. 100.* Normal rent is Rs. 35.
		Quarters for married military students and teachers in one block—																			
94	Do. ..	Quarters No. I ..	3,848	..	3,848	304	27	331	212	61	273	92	34	58	770	154	924	9 0 0	2 0	94	Rs. 50.* Normal rent is Rs. 17 for each set of quarters Nos. I and II are occupied rent free by military students. Will be transferred to class IV in the next year's account (G.O. No. 357 W of 5th February 1892 and G.O. No. 2857 W. of 14th October 1892).
95	Do. ..	Do. ,, II ..	3,848	..	3,848	287	27	314	212	61	273	75	34	41	770	154	924	9 0 0	2 0	95	,, 50.*
96	Do. ..	Do. ,, IV ..	3,848	..	3,848	..	97	97	354	61	415	354	36	318	770	154	924	9 0 0 17 0 0	7 0 3 0	96	,, 50.*
97	Do. ..	Do. ,, V ..	3,848	..	3,848	..	94	94	354	61	415	354	33	321	770	154	924	9 0 0 17 0 0 10 8 0	7 0 1 14 1 14	97	,, 50.*
98	Madras ..	Quarters for the Superintendent, Government Brick-fields.	1,540	..	1,540	125	72	197	..	12	12	125	60	185	310	62	372	6 0 0	12 0	98	Normal rent is Rs. 9.
		Total of Class II ..	2,91,379	1,094	2,92,473	36,776	10,440	47,216	16,756	5,945	22,701	20,020	4,495	24,515	46,529	11,549	58,078				
		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.																			
		Vizagapatam.																			
99	Vizianagram.	Sub-divisional officer's bungalow (old range office).	880	..	880	..	146	146	..	264	264	..	118	118	..	35	35	10 0 0	11 20	99	Rs. 129.* Normal rent is Rs. 14. Occupied by a Supervisor, 2nd Grade, Code I, X, 31.
		Gódávari Eastern.																			
100	Dowlaishweram.	Quarry office	1,067	..	1,067	30	..	30	..	..	..	30	..	30	86	43	129	..	..	100	Rs. 46.* Normal rent is Rs. 8. Vacant throughout the year.
101	Do. ..	Overseer's quarters, Government Workshops.	2,308	..	2,308	68	72	140	506	9	515	438	63	375	92	92	184	6 0 0	12 0	101	Rs. 69.* Normal rent is Rs. 13. Occupied by a Temporary Overseer, Code I, X, 31.
		Gódávari Western.																			
102	Ellore ..	Hospital building ..	3,063	..	3,063	694	10	704	533	85	618	161	75	86	615	123	738	6 0 0	1 23	102	Rs. 94.* Normal rent is Rs. 18. Occupied by an Overseer, 2nd Grade, Code I, X, 31.
103	Chettipett ..	Officer's quarters with godowns, cook-house and stables.	16,877	..	16,877	2,561	407	2,968	2,115	758	2,873	446	351	95	3,347	675	4,022	37 0 0	12 0	103	Rs. 194.* Normal rent is Rs. 72. Half rate Rs. 36 charges—*vide* Government of India No. 130 B. of 22nd March 1892. (G.O. No. 1089 W. of 4th April 1892), *plus* Re. 1 on account of additional capital cost incurred in 1892-93 on the portion occupied by Executive Engineer.
		Kistna Eastern.																			
104	Masulipatam.	Collector's residence ..	42,471	..	42,471	8,876	1,751	10,627	99	178	277	8,777	1,573	10,350	8,490	1,698	10,188	150 0 0 109 0 0	10 25 1 6	104	Rs. 204.* Normal rent is Rs. 158. Rs. 109 is 10 per cent. of salary of occupant. Rs. 150 is the special rate sanctioned in Government of India No. 239 B. of 21st June 1889 (G.O. No. 1806 W. of 8th July 1889).

* 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 1894–95.

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.		
		Nellore.																			
105	Gudur ..	Sub-divisional officer's quarters.	3,221	..	3,221	216	..	216	336	74	410	120	74	194	632	129	761	..	..	105	Rs. 81.* Revised normal rent is Rs. 16 (G.O. No. 2277 W. of 13th September 1895). Vacant throughout the year.
		Bellary.																			
106	Penukonda ..	Range officer's bungalow and out-houses.	355	..	355	552	180	732	135	50	185	417	130	547	70	14	84	15 0 0	12 0	106	Rs. 185.* Normal rent is Rs. 16½. Occupied by a Supervisor, 1st grade, Code I, Volume X, Chapter 31.
		Kurnool.																			
107	Cumbum ..	Sub-divisional officer's bungalow (portion occupied as residence).	4,136	..	4,136	..	153	153	..	185	185	..	32	32	..	165	165	15 0 0	11 6	107	Normal rent is Rs. 25. Occupied by a Supervisor, 1st grade, Code I, Volume X, Chapter 31.
		Coimbatore.																			
108	Ootacamund.	Quarters near Stonehouse Hill.	2,642	..	2,642	1,212	167	1,379	94	47	141	1,118	120	1,238	530	106	636	15 0 0	11 4	108	Normal rent is also Rs. 15. Occupied by a Supervisor, 1st grade, Code I, Volume X, Chapter 31. Retained in this class, as likely to be always occupied by an Upper subordinate.
109	Polláchi ..	Overseer's shed.. ..	600	..	600	34	26	60	199	60	259	165	34	199	120	24	144	15 0 0	0 19	109	Normal rent is Rs. 4. Occupied by a Supervisor, 1st grade, Code I, Volume X, Chapter 31.
110	Ootacamund..	Native officer's quarters, Stonehouse Hill.	1,883	..	1,883	414	92	506	160	..	160	254	92	346	375	75	450	15 0 0 10 0 0 11 0 0	0 16 2 25 5 0	110	Normal rent is Rs. 11. Occupied by Supervisors, 1st and 2nd grades, Code I, Volume X, Chapter 31.
111	Do. ..	European Warder's cottage No. 1.	4,605	..	4,605	408	93	501	289	..	289	119	93	212	920	184	1,104	12 0 0	6 24	111	Normal rent is Rs. 27. Occupied by a Conductor, Code II, Volume X, Chapter 167. Occupied free of rent by a Sergeant of the Royal Artillery from January 1895. Will be transferred to class IV in the next year's account.
112	Do. ..	Sappers' Hospital, Stonehouse Hill.	5,779	..	5,779	75	52	127	184	..	184	109	52	57	1,155	231	1,386	15 0 0	3 14	112	Normal rent is Rs. 34. Occupied by a Supervisor, 1st grade, Code I, Volume X, Chapter 31.
		West Coast.																			
113	Coondapoor ..	Head Assistant Collector's residence.	20,393	..	20,393	5,188	873	6,061	1,574	123	1,697	3,614	750	4,364	3,980	816	4,796	70 0 0	12 0	113	Rs. 482.* Normal rent is Rs. 107. Government of India No. 116 B. of 17th March 1894 (G.O. No. 903 W. of 3rd April 1894).
114	Vayittiri ..	Sub-Registrar's quarters.	4,056	216	4,272	281	56	337	193	4	197	88	52	140	731	167	898	5 0 0	11 5	114	Rs. 67.* Normal rent is Rs. 19. Government of India No. 538 B. of 28th December 1886 (G.O. No. 19 W. of 7th January 1887).
115	Calicut ..	Vakils' Chambers (36) ..	14,539	..	14,539	4,218	916	5,134	..	..	..	4,218	916	5,134	2,905	581	3,486	2 0 0 per chamber.	12 0	115	Rs. 915.* Normal rent is Rs. 3½ per room. Government of India No. 314 B. of 18th August 1892 (G.O. No. 2389 W. of 26th August 1892).
		South Arcot.																			
116	Vriddahchalam.	Sub-divisional officer's quarters (half the bungalow of the range office).	3,246 — 1623†	137	1,760	757	120	877	435	103	538	322	17	339	650 — 325†	68	393	10 0 0	12 0	116	Rs. 177.* Normal rent is Rs. 20. Occupied by a Supervisor, 2nd grade, Code I, Volume X, Chapter 31.
117	Manchakkuppam.	Government house or Collector's residence.	20,000	..	20,000	875	1,403	2,278	1,895	3,445	5,340	1,020	2,042	3,062	4,000	800	4,800	125 0 0	11 25	117	Rs. 1,023.* Normal rent is Rs. 152. Government of India No. 266 B. of 16th August 1893 (G.O. No. 2250 W. of 1st September 1893).
		Chingleput.																			
118	Karunguzhi..	Public Works Department bungalow.	1,532	..	1,532	190	..	190	74	35	109	116	35	81	305	61	366	..	..	118	Normal rent is Rs. 9. Vacant throughout the year.
		Negapatam.																			
119	Mannárgudi..	Sub-divisional officer's bungalow.	5,550	..	5,550	356	120	476	193	40	233	163	80	243	671	222	893	10 0 0	12 0	119	Normal rent is Rs. 32½. Occupied by a Supervisor, 2nd grade, Code I, Volume X, Chapter 31.
		Consulting Architect's Division.																			
120	Madras ..	Quarters for the Superintendent, School of Arts.	9,271	..	9,271	3,000	600	3,600	1,872	..	1,872	1,128	600	1,728	1,855	371	2,226	50 0 0	12 0	120	Rs. 302.* Normal rent is Rs. 56. Rs. 50 is the house-rent drawn by the Superintendent—*vide* Government of India No. 201. B of 15th June 1891 (G.O. No. 1764 W. of 30th June 1891).
		Madura.																			
121	Dindigul ..	Range office bungalow ..	5,803	..	5,803	239	..	239	387	617	1,004	148	617	765	752	232	984	..	..	121	Rs. 115.* Normal rent is Rs. 28. Vacant throughout the year.
		Total of Class III ..	1,72,654	353	1,73,007	30,244	7,237	37,481	11,273	6,077	17,350	18,971	1,160	20,131	31,956	6,912	38,868	..	..	..	

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

† Half capital cost and interest written off as only half the building was all along being used as a residence.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*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 special authority of the Government of India.																			
		Vizagapatam.																			
122	Párvatípuram.	Police apothecary's bungalow and Jail Superintendent's quarters.	3,058	..	3,058	321	..	321	256	117	373	65	117	52	610	122	732	..	..	122	Code II, Appendix VIII, 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.																			
123	Rajahmundry.	Quarters for the Superintendent, Central Jail.	14,963	..	14,963	..	..	..	778	2,132	2,910	778	2,132	2,910	598	598	1,196	..	..	123	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).
124	Do. ..	Jailor's quarters ..	5,367	..	5,367	..	..	..	..	..	..	..	..	..	214	214	428	..	..	124	Government of India No. 211 B. of 30th May 1892 (G.O. No. 1731 W. of 11th June 1892).
125	Do. ..	Deputy Jailor's quarters ..	2,509	..	2,509	..	..	..	..	..	..	..	..	..	100	100	200	..	..	125	
126	Do. ..	Warders' huts ..	9,062	..	9,062	..	..	..	..	..	..	..	..	..	362	362	724	..	..	126	Government of India No. 69 B. of 9th March 1893 (G.O. No. 764 W. of 20th March 1893).
127	Do. ..	Two houses for native dressers, District Jail.	2,491	..	2,491	..	..	..	..	..	..	..	..	..	100	100	200	..	..	127	Occupied by Hospital Assistants. Code II, Appendix VII (see also G.O. No. 1389 W. of 11th June 1895).
		Kistna Eastern.																			
128	Masulipatam.	Sub-jail hospital now used as jailor's quarters.	..	..	..	..	..	..	259	..	259	259	..	259	..	..	..	..	..	128	Government of India No. 211 B. of 30th May 1892 (G.O. No. 1731 W. of 11th June 1892). Capital cost, &c., will be ascertained and entered in the next year's account.
		Nellore.																			
129	Nellore ..	Jailor's quarters ..	2,020	..	2,020	..	..	..	112	..	112	112	..	112	405	81	486	..	..	129	Government of India No. 211 B. of 30th May 1892 (G.O. No. 1731 W. of 11th June 1892).
		Coimbatore.																			
130	Ootacamund. .	European warder's cottage No. 2.	4,605	..	4,605	47	..	47	289	..	289	242	..	242	920	184	1,104	..	..	130	Occupied by a Gunner.
131	Do. ..	European warder's cottage No. 3.	4,605	..	4,605	..	..	..	289	..	289	289	..	289	920	184	1,104	..	..	131	Do. by a soldier clerk.
132	Do. ..	European warder's cottage No. 4.	4,605	..	4,605	131	..	131	273	..	273	142	..	142	920	184	1,104	..	..	132	Do. by Sergeant-Instructor, Nilgiri Volunteer Rifle Corps. — Code II, Appendix VIII.
133	Do. ..	European warder's cottage No. 5.	4,165	..	4,165	..	..	..	273	..	273	273	..	273	830	160	990	..	..	133	Do.
134	Coimbatore ..	Jail Superintendent's quarters.	10,300	..	10,300	..	..	..	..	..	..	..	..	..	2,060	412	2,472	..	..	134	Extract from a statement approved by the Secretary of State, received with Government of India No. 201 B. of 15th June 1891 (G.O. No. 1764 W. of 30th June 1891).
135	Do. ..	Jailor's quarters ..	10,452	..	10,452	..	..	..	..	..	..	..	..	..	2,090	418	2,508	..	..	135	Government of India No. 211 B. of 30th May 1892 (G.O. No. 1731 W. of 11th June 1892).
136	Do. ..	Deputy Jailor's quarters ..	2,555	..	2,555	..	..	..	..	..	..	..	..	..	510	102	612	..	..	136	
137	Ootacamund. .	Apothecary's quarters, Government house.	5,250	..	5,250	..	..	..	142	..	142	142	..	142	1,050	210	1,260	..	..	137	Vacant throughout the year.
138	Do. ..	Sappers' lines, old Ootacamund, and new blocks on Stonehouse Hill.	33,865	149	34,014	..	..	..	1,433	349	1,782	1,433	349	1,782	6,770	1,357	8,127	..	..	138	Occupied by a detachment of Native Infantry (Army Regulations, India, Volume I, Part II, Art. 260 (G.O. No. 1920 W. of 17th July 1889).
139	Government gardens.	Curator's house ..	10,603	..	10,603	..	..	..	..	..	..	..	..	..	2,120	424	2,544	..	..	139	Occupied again from April 1894. 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).
140	Ootacamund .	Cinchona villa property ..	24,309	..	24,309	..	..	..	427	4	431	427	4	431	4,841	972	5,813	..	..	140	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 the office by Professor Lawson.
141	Wellington ..	Inspector's quarters ..	3,783	..	3,783	..	..	..	..	64	64	..	64	64	755	151	906	..	..	141	Occupied by a jail warder—Government of India No. 69 B. of the March 1893 (G.O. No. 764 W. of 20th March 1893).
142	Government gardens.	Overseer's house ..	1,300	..	1,300	..	..	..	..	..	..	..	..	..	260	52	312	..	..	142	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).
143	Dodabetta estate.	Sub-overseer's house ..	3,058	..	3,058	..	..	..	..	..	..	..	..	..	610	122	732	..	..	143	
144	Do. ..	Overseer's house ..	5,772	..	5,772	..	..	..	..	..	..	..	..	..	1,155	231	1,386	..	..	144	

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*cont.*

Item number.	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges, including a percentage for establishment and tools and plant.			Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Item number.	Remarks.
			To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Coimbatore—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
145	Dodabetta estate.	Clerks' quarters ..	1,014	..	1,014	..	..	..	..	..	..	..	..	..	200	40	240	..	..	145	Vacant throughout the year.
146	Naduvatam ..	Head overseer's bungalow.	6,087	..	6,087	..	..	..	..	..	..	..	..	..	1,215	243	1,458	..	..	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. ..	Sub-overseer's bungalow.	2,292	..	2,292	..	..	..	..	..	..	..	..	..	460	92	552	..	..	147	
148	Do. ..	Store-keeper's quarters ..	2,007	..	2,007	..	..	..	..	..	..	..	..	..	400	80	480	..	..	148	
149	Pykara ..	Head overseer's bungalow.	2,270	..	2,270	..	..	..	..	..	..	..	..	..	455	91	546	..	..	149	
150	Do. ..	Sub-overseer's bungalow, Hooker's estate.	1,559	..	1,559	..	..	..	..	..	..	..	..	..	310	62	372	..	..	150	
		Salem.																			
151	Salem ..	Jail Superintendent's quarters.	9,769	..	9,769	..	..	..	..	..	..	..	..	..	1,955	391	2,346	..	..	151	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).
152	Do. ..	Jailor's quarters ..	4,670	..	4,670	..	..	..	..	..	..	..	..	..	935	187	1,122	..	..	152	Government of India No. 211 B. of 30th May 1892 (G.O. No. 1731 W. of 11th June 1892).
153	Do. ..	Deputy Jailor's quarters ..	3,732	..	3,732	..	..	..	..	..	..	..	..	..	745	149	894	..	..	153	
154	Do. ..	European Chief constable's quarters.	2,025	..	2,025	..	..	..	..	..	..	..	..	..	405	81	486	..	..	154	Occupied by a jail warder—Government of India No. 69 B. of 9th March 1893 (G.O. No. 764 W. of 20th March 1893).
		Consulting Architect's Division.																			
155	Egmore, Madras.	Magistrate's quarters, Egmore Police Court.	20,370	..	20,370	..	..	..	125	126	251	125	126	251	4,075	815	4,890	..	..	155	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).
156	Do. ..	Apothecary's quarters, Women and Children's Hospital.	3,544	..	3,544	..	..	..	15	..	15	15	..	15	710	142	852	..	..	156	
157	Do. ..	Quarters for the Superintendent, City Police.	6,917	420	7,337	..	..	..	754	5	759	754	5	759	1,385	285	1,670	..	..	157	Extract from a statement approved by the Secretary of State and Government of India No. 188 B. of 7th May 1892 (G.O. No. 1486 W. of 13th May 1892).
158	Do. ..	Upper story of the office of the Commissioner of Police.	19,700	63	19,763	..	..	..	56	..	56	56	..	56	3,940	789	4,729	..	..	158	
159	Do. ..	Superintendent's quarters, Government Central Museum.	13,935	..	13,935	..	..	..	1,766	334	2,100	1,766	334	2,100	2,785	557	3,342	..	..	159	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).
160	Madras ..	Taxidermist's quarters ..	2,566	..	2,566	..	..	..	213	75	288	213	75	288	515	103	618	..	..	160	
161	Government Workhouse, Madras.	Quarters for the Governor.	3,799	..	3,799	..	..	..	258	220	478	258	220	478	750	152	902	..	..	161	Government of India No. 352 B. of 14th September 1892 (G.O. No. 2714 W. of 30th September 1892).
162	Do. ..	Quarters for the warder.	2,094	..	2,094	..	..	..	..	143	143	..	143	143	416	84	500	..	..	162	
163	Voluntary Venereal Hospital, Madras.	Matron's quarters ..	4,549	..	4,549	..	..	..	..	..	..	..	..	..	910	182	1,092	..	..	163	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).
164	Debtor's Jail, Madras.	Jailor's quarters ..	6,456	..	6,456	..	..	..	425	..	425	425	..	425	1,032	258	1,290	..	..	164	
165	Madras ..	Quarters for the Superintendent, Government Lime-kilns.	526	..	526	..	..	..	132	..	132	132	..	132	105	21	126	..	..	165	Government of India No. 352 B. of 14th September 1891 (G.O. No. 2714 W. of 30th September 1891).
166	Lunatic Asylum, Madras	Superintendent's quarters.	31,060	276	31,336	..	..	..	2,191	..	2,191	2,191	..	2,191	6,210	1,248	7,458	..	..	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. ..	Quarters for first-class Apothecary.	7,200	..	7,200	..	..	..	52	213	265	52	213	265	1,440	288	1,728	..	..	167	
168	Do. ..	Quarters for Civil Apothecary.	4,431	..	4,431	..	..	..	20	96	116	20	96	116	885	177	1,062	..	..	168	
169	Do. ..	Quarters for two first-class European attendants.	8,073	..	8,073	..	..	..	..	283	283	..	283	283	1,615	323	1,938	..	..	169	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).
170	Do. ..	Quarters for two second-class European attendants.	5,752	..	5,752	..	..	..	..	..	..	..	..	..	1,150	230	1,380	..	..	170	
171	Do. ..	Matron's quarters ..	4,431	..	4,431	..	..	..	35	75	110	35	75	110	885	177	1,062	..	..	171	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).
172	Do. ..	Assistant Matron's quarters.	4,286	..	4,286	..	..	..	45	16	61	45	16	61	855	171	1,026	..	..	172	
173	Vepery, Madras.	Inspector's quarters, Vepery Police.	3,919	1,180	5,099	..	..	..	..	..	..	..	..	..	785	180	965	..	..	173	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).
174	General Hospital, Madras.	Resident Surgeon's quarters.	20,717	1,440	22,157	..	..	..	188	..	188	188	..	188	3,436	857	4,293	..	..	174	

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*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. D.		
175	General Hospital, Madras	Matron's quarters ..	9,744	..	9,744	..	..	..	460	..	460	460	..	460	1,945	389	2,334	..	..	175	
176	Do.	Quarters for 18 nurses ..	21,142	..	21,142	..	..	..	175	..	175	175	..	175	4,230	846	5,076	..	..	176	
177	Do.	Sergeant's quarters ..	6,731	..	6,731	..	..	..	1,483	..	1,483	1,483	..	1,483	1,345	269	1,614	..	..	177	
178	Penitentiary, Madras.	Jailor's quarters ..	6,304	..	6,304	..	..	..	149	..	149	149	..	149	1,260	252	1,512	..	..	178	
179	Do.	Deputy jailor's quarters.	3,324	..	3,324	..	..	..	..	..	..	..	..	..	665	133	798	..	..	179	
180	Do.	Matron's quarters ..	4,149	..	4,149	..	..	..	..	..	..	..	..	..	830	166	996	..	..	180	
181	Madras ..	Quarters for the Keeper, St. George's cathedral.	3,623	..	3,623	..	..	..	756	153	909	756	153	909	725	145	870	..	..	181	
182	Do. ..	Quarters for the Principal, College of Engineering.	25,890	..	25,890	..	..	..	2,726	405	3,131	2,726	405	3,131	5,180	1,036	6,216	..	..	182	
183	Lying-in Hospital, Madras	Superintendent's quarters with out-houses.	20,255	..	20,255	..	..	..	794	373	1,167	794	373	1,167	4,050	810	4,860	..	..	183	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).
184	Do.	Apothecary's quarters ..	7,487	..	7,487	..	..	..	97	377	474	97	377	474	1,495	299	1,794	..	..	184	
185	Do.	Matron's quarters ..	4,473	..	4,473	..	..	..	75	..	75	75	..	75	895	179	1,074	..	..	185	
186	Do.	Quarters for the head nurse and midwife.	8,226	..	8,226	..	..	..	..	..	..	..	..	..	1,645	329	1,974	..	..	186	
187	Opthalmic Hospital, Madras.	Resident Apothecary's quarters.	9,627	..	9,627	..	..	..	..	84	84	..	84	84	1,925	385	2,310	..	..	187	
188	Madras ..	Main building at the Observatory occupied by the Government Astronomer.	19,637	..	19,637	..	..	..	483	..	483	483	..	483	3,925	785	4,710	..	..	188	
189	Do. ..	Quarters for Sub-Inspector, B division police station, Moore's street.	5,182	..	5,182	..	..	..	100	87	187	100	87	187	1,035	207	1,242	..	..	189	
190	Do. ..	Quarters for Sub-Inspector, D division police station, Peters' road.	3,139	..	3,139	..	..	..	..	195	195	..	195	195	630	126	756	..	..	190	Government of India No. 188 B. of 7th May 1892 (G.O. No. 1486 W. of 13th May 1892).
191	College of Engineering, Madras.	Quarters for military single students, lower story, east side.	5,042	..	5,042	..	..	..	416	79	495	416	79	495	1,010	202	1,212	..	..	191	
..	Do.	Quarters for married military students and teachers—																			The Military students are soldiers (G.O. No. 357 W. of 5th February 1892 and G.O. No. 2857 W. of 14th October 1892, Code II, Appendix VII).
192	..	Quarters No. III ..	3,848	..	3,848	79	..	79	506	61	567	427	61	488	770	154	924	..	..	192	
193	..	Do. No. VI ..	3,848	..	3,848	..	..	..	355	61	416	355	61	416	770	154	924	..	..	193	
194	Leper Hospital, Madras.	Apothecary's quarters ..	8,145	..	8,145	..	..	..	22	..	22	22	..	22	326	326	652	..	..	194	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).
		Total of Class IV ..	5,58,263	3,528	5,61,791	578	..	578	19,656	6,127	25,783	19,078	6,127	25,205	1,03,820	22,387	1,26,207	..	..		
		CLASS V.																			
		Buildings which are allotted rent-free or at reduced rents under Public Works Department Code, Volume I, Chapter X, 28 III (c) and (d).																			
		Rent-free Buildings.																			
		Coimbatore.																			
195	Ootacamund.	Cooly lines on Stonehouse Hill.	5,477	..	5,477	..	..	..	207	129	336	207	129	336	1,095	219	1,314	..	..	195	G.O. No. 1668 W. of 25th June 1889.
196	Coonoor ..	Cooly lines at Sim's park.	533	..	533	..	..	..	..	..	..	..	..	..	105	21	126	..	..	196	
197	Ootacamund.	One-third portion of dresser's quarters attached to civil dispensary	1,999	..	1,999	..	..	..	175	8	183	175	8	183	400	80	480	..	..	197	Occupied again by a compounder from 1st October 1894 (G.O. No. 2013 W. of 14th July 1892).
		Salem.																			
198	Yercaud ..	Quarters for the Deputy Tahsildar's clerks and servants.	3,890	860	4,750	..	..	..	..	..	..	..	..	..	156	173	329	..	..	198	G.O. No. 510 W. of 17th February 1892.
		North Arcot.																			
199	Vellore ..	Quarters for store watchmen.	738	..	738	..	..	..	..	..	..	..	..	..	30	30	60	..	..	199	G.O. No. 2215 W. of 30th August 1893.

Capital and Revenue Account of Government buildings let or available for rent as residences during the year 1894-95—*cont.*

Item number.	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant.			Revenue receipts.			Revenue charges, including a percentage for establishment and tools and plant.			Difference between revenue receipts and revenue charges.			Interest at 4 per cent. on capital outlay to end of previous year *plus* half the capital outlay of the year.			Monthly rate of rent fixed for each building.	Number of months each building was occupied during the year.	Item number.	Remarks.
			To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Consulting Architect's Division.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
200	Madras ..	Quarters for the Conservancy Sergeant, Chapâk Park.	1,570	..	1,570	..	..	..	479	..	479	479	..	479	315	63	378	..	..	200	G.O. No. 3203 W. of 19th November 1892.
201	Lying-in Hospital, Madras.	Assistant Matron's quarters.	4,293	..	4,293	..	..	..	568	..	568	568	..	568	860	172	1,032	..	..	201	G.O. No. 2857 W. of 14th October 1892.
202	Penitentiary, Madras.	Quarters for 1st-class Hospital Assistant.	3,456	..	3,456	..	..	..	..	..	..	..	..	..	690	138	828	..	..	202	Code I, Volume X, chapter 32, V.
203	Do. ..	Quarters for 2nd-class Hospital Assistant.	3,456	..	3,456	..	..	..	..	..	..	..	..	..	690	130	828	..	..	203	
204	Madras ..	Superintendent's quarters, Alms house.	2,212	..	2,212	..	..	..	..	..	..	..	..	..	440	88	528	..	..	204	
205	Do. ..	Clerk's quarters, St. Andrew's Kirk.	3,463	..	3,463	..	..	..	..	184	184	..	184	184	695	139	834	..	..	205	
206	Do. ..	Quarters for 75 Native keepers, Lunatic Asylum.	13,130 — 548 *	838	13,420	..	..	..	..	..	..	..	..	..	252	520	772	..	..	206	
207	Do. ..	Quarters for 8 Native nurses, Lying-in Hospital.	5,791	..	5,791	..	..	..	..	..	..	..	..	..	232	232	464	..	..	207	See paragraph 11 of the report.
208	Old Auxiliary Medical School, Rayapuram.	Quarters for the apothecary attached to Leper Hospital.	9,190	..	9,190	..	..	..	..	101	101	..	101	101	368	368	736	..	..	208	
209	Do. ..	Quarters for the apothecary of the Monegar Choultry.	9,190	..	9,190	..	..	..	..	..	..	..	..	..	368	368	736	..	..	209	
		Total of rent-free buildings under Class V ..	67,840	1,698	69,538	..	..	..	1,429	422	1,851	1,429	422	1,851	6,696	2,749	9,445	..	..		
		Other Buildings, Gódávari Eastern.																			
210	Dummagudem.	Writer's house No. I ..	277	..	277	76	18	94	52	28	80	24	10	14	55	11	66	1 8 0	12 0	210	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).
		Bellary.																			
211	Anantapur ..	Police Inspector's quarters.	4,767	..	4,767	361	29	390	364	31	395	3	2	5	955	191	1,146	1 15 2 5 0 0	5 21 4 9	211	Normal rent is Rs. 28. The rates charged are 5 per cent. of occupant's salaries. No incumbent for two months.
		West Coast.																			
212	Manantoddy ..	European head constable's bungalow.	2,783	..	2,783	57	3	60	47	151	198	10	148	138	447	111	558	1 12 0	2 16	212	Rs. 79.† Normal rent is Rs. 16
213	Vayittiri ..	Do. ..	2,466	..	2,466	170	13	183	212	48	260	42	35	77	469	99	568	3 0 0	4 11	213	Rs. 172.† Normal rent is Rs. 23.
																					The rate charged are 5 per cent. of the salary of the occupants (G.O. No. 2209 W. of 14th August 1891).
214	Cochin ..	Police Hospital	5,000	..	5,000	98	35	133	138	29	167	40	6	34	1,000	200	1,200	2 0 0 4 0 0	6 4 5 27	214	Normal rent is Rs. 29. Rent at Rs. 2 charged to a Sub-Overseer (G O. No. 2173 W. of 5th August 1892). Rs. 4 is 10 per cent. of salary of occupant. Will be transferred to class II in the next year's account.
215	Vayittiri ..	Sub-Magistrate's quarters.	5,168	..	5,168	597	120	717	90	..	90	507	120	627	1,030	206	1,236	10 0 0	12 0	215	Normal rent is Rs. 30 (G.O. No. 353 W. of 8th February 1887).
		North Arcot.																			
216	Vellore ..	Quarters for storekeeper ..	902	90	992	8	12	20	..	34	34	8	22	14	36	38	74	1 0 0	12 0	216	G.O. No. 2627 W. of 8th October 1893.
		Chingleput.																			
217	Tripasore ..	Government quarters adjoining the school-room, Old Barracks.	961	..	961	180	36	216	..	..	..	180	36	216	199	38	237	3 0 0	12 0	217	Normal rent is Rs. 6 (G.O. No. 1537 W. of 9th June 1893).
		Trichinopoly.																			
		European Infantry bomb-proofed and tiled barracks—																			
218	Trichinopoly.	Block No. 2	8,536	..	8,536	42	42	84	..	39	39	42	3	45	341	341	682	3 8 0	12 0	218	Normal rent is Rs. 35
219	Do. ..	,, ,, 3	3,061	..	3,061	19	19	38	..	14	14	19	5	24	122	122	244	1 9 7	12 0	219	Do. ,, 12 — 5 per cent. of salary charged
220	Do. ..	,, ,, 4	3,151	..	3,151	19	19	38	..	15	15	19	4	23	126	126	252	1 9 0	12 0	220	Do. ,, 13 — G.O. No. 2623 W. of
221	Do. ..	,, ,, 5	2,746	..	2,746	19	20	39	..	13	13	19	7	26	110	110	220	1 9 7 1 12 0	7 0 5 0	221	Do. ,, 11 — 30th September 1891.
		Total of Other buildings under Class V ..	39,818	90	39,908	1,646	366	2,012	903	402	1,305	743	36	707	1,890	1,593	6,483	..	..		

* Rectification of an error in the previous return.

† 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 1894-95—*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
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
																					Abstract.
..	..	Total of Class I ..	5,77,068	2,411	5,79,479	99,884	39,732	1,39,616	43,525	8,466	51,991	56,359	31,266	87,625	68,220	23,126	91,346	..	..	..	Rs.
..	..	,, ,, II ..	2,91,379	1,094	2,92,473	36,776	10,440	47,216	16,756	5,945	2,271	20,020	4,495	24,515	46,529	11,549	58,078	..	..	..	Rent of buildings realized as per Capital and Revenue account 57,775
..	..	,, ,, III ..	1,72,654	353	1,73,007	30,244	7,237	37,481	11,273	6,077	17,350	18,971	1,160	20,131	31,956	6,912	38,868	..	..	..	
..	..	,, ,, IV ..	5,58,263	3,528	5,61,791	578	..	578	19,656	6,127	25,783	19,078	6,127	25,205	1,03,820	22,387	1,26,207	..	..	..	Rent realized from buildings for which Capital and Revenue accounts are not maintained 8,046
..	..	,, ,, V { Rent-free buildings.	67,840	1,698	69,538	..	..	..	1,429	422	1,851	1,429	422	1,851	6,696	2,749	9,445	..	..	..	
		,, ,, V { Other buildings.	39,818	90	39,908	1,646	366	2,012	903	402	1,305	743	36	707	4,890	1,593	6,483	..	..	..	
		Grand Total ..	17,07,022	9,174	17,16,196	1,69,128	57,775	2,26,903	93,542	27,439	1,20,981	75,586	30,336	1,05,922	2,62,111	68,316	3,30,427	..	..	..	Total rent as per Finance accounts .. 65,821

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

APPENDIX A.

LIST of buildings brought on to the Capital and Revenue Account for 1894–95.

Item number.	Item number in the Capital and Revenue Account.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
1	2	3	4	5	6	7
				Class I.	RS.	
1	26	Coimbatore ..	Kollegal ..	Portion of District Munsif's Court-house.	591	Now occupied as a residence.
2	34*	North Arcot ..	Arni ..	Portion of old barracks..	1,150	Do. do.
3	46	Consulting Architect's division.	Madras ..	Chamber in the second floor, High Court buildings.	7,620	Now occupied.
				Class II.		
4	63	Kurnool ..	Nandyal ..	Police Assistant Superintendent's bungalow.	7,953	Newly constructed.
5	84	Coimbatore ..	Erode ..	Sub-divisional office (hitherto used as a rest-house).	6,916	Now used as Sub-divisional officer's quarters.
6	87	Salem ..	Salem ..	Old travellers' bungalow.	2,500	Now used as quarters for Reserve Police Inspector.
				Class III.		
7	99	Vizagapatam ..	Vizianagram ..	Old range office ..	880	Now used as Sub-divisional officer's quarters.
8	107	Kurnool ..	Cumbum ..	Portion of Sub-divisional officer's bungalow.	4,136	Again occupied as a residence (see item 6 of Appendix A to the report for 1892–93).
				Class IV.		
9	128	Kistna Eastern.	Masulipatam ..	Sub-jail hospital converted into Jailor's quarters.	..	Capital cost not known; will be ascertained and entered in the next year's account.
				Total ..	31,746	

APPENDIX B.

LIST of buildings omitted from the Capital and Revenue Account for 1894–95.

Item number.	Item number in the Capital and Revenue Account for 1893–94.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
1	2	3	4	5	6	7
				Class I.	RS.	
1	21	Bellary ..	Hospet ..	Honourable St. Clair's bungalow.	2,852	Vacant from 1st November 1890. Abandoned as a residence. Used partly as an office and partly as an inspection bungalow.
2	22	Cuddapah ..	Cuddapah ..	Overseer's shed ..	425	Used as a rest-house (G.O. No. 456 W. of 26th Feb. 1895).
				Class II.		
3	88	West Coast ..	Calicut ..	Late Jailor's quarters ..	..	Not regularly used as a residence. Capital cost not known.

APPENDIX B—*cont.*

List of buildings omitted from the Capital and Revenue Account for 1894–95—*cont.*

Item number.	Item number in the Capital and Revenue Account for 1893–94.	Division.	Locality.	Name of building.	Capital cost.	Remarks.
1	2	3	4	5	6	7
				Class III.	RS.	
4	103	Coimbatore ..	Erode ..	Sub-divisional officer's quarters.	7,050	Now used as a rest-house. See also item 5 of Appendix (A).
5	101	Cuddapah ..	Madanapalle ..	Sub-divisional officer's quarters.	3,185	Used as a rest-house (G.O. No. 456 W. of 26th February 1895).
				Class V.		
6	192	Gódávari Eastern.	Rajahmundry ..	Constable's huts, District Jail.	19,046	In charge of Police Department (G.O. No. 1389 W. of 11th June 1895).
7	198	Consulting Architect.	Madras ..	Quarters for the port head signaller.	4,525	Constructed and maintained from Port funds (Local).
				Total ..	37,083	

APPENDIX C.

LIST of transfers of buildings from one class to another during 1894–95.

Item number.	Division.	Locality.	Name of building.	From		To	
				Class.	Item number in the capital and revenue account for 1893–94.	Class.	Item number in the capital and revenue account for 1894–95.
1	2	3	4	5	6	7	8
1	Gódávari Eastern.	Dowlaishweram.	Deputy Superintendent's quarters at workshop.	IV	116	I	10
2	Do. ..	Rajahmundry..	Two houses for Native dressers, District Jail.	V	191	IV	127
3	Kistna Eastern ..	Masulipatam ..	Jailor's quarters converted in quarters for Police Inspector.	IV	121	II	58
4	Bellary.. ..	Anantapur ..	Collector's residence	I	18	II	60
5	Do.	Do. ..	Police Inspector's quarters ..	II	60	V	211
6	Coimbatore ..	Coimbatore ..	European Chief Constable's quarters.	IV	128	I	25
7	Do. ..	Ootacamund ..	Sapper's Hospital, Stonehouse Hill.	IV	130	III	112
8	Salem	Tiruppattúr ..	Police Assistant Superintendent's quarters.	I	31	II	85
9	West Coast ..	Coondapoor ..	Head Assistant Collector's residence.	II	84	III	113
10	North Arcot ..	Chittoor ..	Police Inspector's quarters ..	I	35	II	91
11	South Arcot ..	Tirukkóyilúr ..	Police Assistant Superintendent's bungalow.	I	36	II	92
	Consulting Architect.	Madras ..	College of Engineering	..	..	..	..
			Quarters for married Military students and teachers—	..	..	..	..
12	..	..	Quarters No. III	II	92	IV	192
13	..	..	Do. No. IV	IV	187	II	96
14	..	..	Do. No. V	IV	188	II	97

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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 1894–95.

General financial results.—The capital cost of buildings for which Capital and Revenue accounts are kept and the revenue derived therefrom are given below:—

Year of Capital and Revenue Account.	Capital cost of buildings.			Rent realized.	Cost of repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on capital cost excluding rent-free buildings.	Percentage of gross return on capital cost excluding rent-free buildings.	Percentage of cost of repairs on capital cost excluding rent-free buildings.
	Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.				
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
1893–94 ..	7,509	1,27,291	1,34,800	6,539	103	6,018	521	·41	5·14	4·73
1894–95 ..	9,973	1,30,255	1,40,228	5,580	2,904	5,538	42	·03	4·28	4·25

2. The net return for 1894–95 on the capital cost of buildings let or available for rent as residences, excluding those allotted rent free, was very poor, being only ·03 per cent. Compared with the results for 1893–94, it fell short by ·38 per cent. The gross receipts were less by ·86 per cent., but there was a decrease on the capital cost of repairs of ·48 per cent.

3. The decrease in the gross revenue amounted to Rs. 959, and was due to four buildings of Class I (items 16, 17, 18 and 31 of the capital and revenue account) having been vacant, owing to circumstances explained in column 22 of the account.

4. The interest on the capital cost for 1894–95 was Rs. 5,183; the net return only Rs. 42 and the loss, therefore, Rs. 5,141. Including rent-free buildings the loss amounted to Rs. 8,394. The Irrigation projects affected are as noted below:—

Project.	Excluding rent-free buildings.	Including rent-free buildings.
	RS.	RS.
Rushikulya project	732	732
Periyár project	2,106	5,829
Kistna delta system	1,161	1,161
Other projects and heads	1,142	1,172
Total ...	5,141	8,394

5. *Financial results of Class I Buildings.*—The return from buildings under Class I for the year 1894–95 is compared below with that of the previous 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.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.			
1893–94	92,882	4,823	3,705	1,118	5·19	3·99	1·20
1894–95	81,729	3,488	3,309	179	4·27	4·05	·22

The buildings under this class are expected to yield the full interest of 4 per cent. on capital cost. The shortcoming is chiefly due to—

(i) Twelve out of the 33 buildings under this class not having been occupied for a full year.

(ii) Heavy cost of repairs on the buildings in the Rushikulya division, being 14·35 per cent. on capital cost.

(iii) Inadequate provision for repairs in the data for normal rents of the buildings in No. I Periyár division.

(iv) The monthly rates of rent in No. I Periyár division having been calculated at one-twelfth of annual interest and cost of repairs, while no rents are realized during the recess.

6. The head-quarters of the Rushikulya division having since (in May 1895) been transferred from Dogam to Berhampur, no revision was made in the rents of buildings of that division; the disposal of the buildings themselves is now, it is presumed, under consideration of Government. A revised statement of normal rents of buildings in No. I Periyár division is now before the Government. These buildings will also be abandoned on the approaching completion of the project.

7. *Rent-free Buildings.*—The cost of repairs on rent-free buildings (wholly incurred in No. I Periyár division) was 29·12 per cent. on the capital cost of all rent-free buildings taken together and 31·48 per cent. on the capital cost of such buildings in No. I Periyár division. This high rate was apparently due to the mere temporary character of the buildings and to the abnormal repairs necessitated by the climate of Periyár.

MADRAS,
2nd October 1895.

(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 1894–95.

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 fixed in accordance with Public Works Department Code, Volume I, Chapter X, 28 (a) to (f) without reference to the salary or rank of occupant.																			
		Rushikulya Project.																			
		Rushikulya Division.																			
	Doegam ..	Executive Engineer's bungalow.*	2,885	..	2,885	1,101	192	1,293	809	279	1,088	292	87	205	575	115	690	16 0 0	12 0	1	
2	Do. ..	Accountant's quarters* ..	363	..	363	135	36	171	243	98	341	108	62	170	75	15	90	3 0 0	11 19	2	
3	Do. ..	Head clerk's quarters* ..	347	..	347	135	36	171	231	94	325	96	58	154	70	14	84	3 0 0	12 0	3	
4	Do. ..	Head draftsman's quarters.*	347	..	347	140	22	162	231	94	325	91	72	163	70	14	84	3 0 0	7 13	4	No incumbent for 4 months and 18 days.
5	Do. ..	Cashier or second clerk's quarters.*	242	..	242	100	24	124	162	65	227	62	41	103	50	10	60	2 0 0	12 0	5	
6	Do. ..	Second draftsman's quarters.*	242	..	242	85	24	109	162	65	227	77	41	118	50	10	60	2 0 0	12 0	6	
7	Do. ..	Third clerk's quarters* ..	187	..	187	70	18	88	125	51	176	55	33	88	35	7	42	1 8 0	12 0	7	
8	Do. ..	Fourth clerk's quarters* ..	187	..	187	70	18	88	125	51	176	55	33	88	35	7	42	1 8 0	12 0	8	
9	Do. ..	Fifth clerk's quarters* ..	187	..	187	68	18	86	125	51	176	57	33	90	35	7	42	1 8 0	12 0	9	
10	Do. ..	No. I lascar shed* ..	37	..	37	8	½	8½	18	..	18	10	½	9½	7½	1½	9	0 4 9	0 23	10	Vacant since 24th April 1894.
11	Do. ..	No II lascar shed* ..	37	..	37	12	..	12	18	..	18	6	..	5½	7½	1½	9	0 4 9	0 23	11	Vacant since 24th April 1894.
12	Do. ..	Machinery supervisor's quarters.*	1,327	..	1,327	269	96	365	238	69	307	31	27	58	159	53	212	8 0 0	12 0	12	
		Gódávari Delta System.																			
		Gódávari Eastern Division.																			
13	Dowlaishweram.	Rest-house	3,227	..	3,227	166	200	366	6	361	367	160	161	1	129	129	258	19 0 0	10 16	13	Rs. 101.†
		Gódávari Western Division																			
14	Razole ..	Overseer's quarters ..	601	..	601	293	66	359	157	30	187	136	36	172	120	24	144	5 8 0	12 0	14	Rs. 41.† Rs. 5–8–0 is the normal rent. The overseer is compelled to occupy the quarters and therefore pays normal rent. Code I, X, 31, and G.O. No. 2122 W. of 26th August 1895.
		Kistna Delta System.																			
		Kistna Northern Division.																			
15	Bezwada ..	Executive Engineer's residence.	13,958	..	13,958	2,765	731	3,496	1,822	222	2,044	943	509	1,452	2,592	558	3,150	65 0 0 50 0 0	9 3 2 28	15	Rs. 225.† Rs. 50 is ten per cent. of salary of occupant.
		Kistna Western Division.																			
16	Duggirala ..	Executive Engineer's quarters.	11,242	..	11,242	2,063	110	2,173	254	..	254	1,809	110	1,919	1,761	450	2,211	50 0 0	2 9	16	Rs. 150.† Vacant for the remainder of the year, the head-quarters of the division having been transferred to Guntúr.
17	Do. ..	Assistant Engineer's quarters.	6,596	..	6,596	1,157	26	1,183	54	..	54	1,103	26	1,129	1,039	264	1,303	28 0 0	..	17	Rs. 75.† Vacant for the remainder of the year, the head-quarters of the division having been transferred to Guntúr. The figure in column 8 includes arrears of last year.
		Kistna Eastern Division.																			
18	Gudiváda ..	Executive Engineer's bungalow with out-houses.	2,853	..	2,853	1,793	..	1,793	251	..	251	1,542	..	1,542	570	114	684	30 0 0	..	18	Rs. 246.† Vacant throughout the year, the Gudiváda division having been amalgamated with the Kistna Eastern division.
		Sangam Anicut System.																			
		Nellore Division.																			
19	Buchireddipalayam.	Sub-divisional officer's quarters.*	1,360	..	1,360	172	119	291	394	206	600	222	87	309	108	54	162	11 0 0	10 26	19	Rs. 80.† No incumbent for 1 month and 5 days.
20	Do. ..	Supervisor's quarters.*	963	..	963	101	80	181	351	207	558	250	127	377	76	38	114	7 0 0	10 11	20	Rs. 51.† Do. do. and 17 days.

* Temporary buildings.

† 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 1894-95—*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
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	M. D.		
		Kurnool Canal.																			
		Kurnool Division.																			
21	Kurnool ..	Executive Engineer's quarters (portion occupied as residence).	8,625	..	8,625	2,808	468	3,276	712	65	777	2,096	403	2,499	1,836	345	2,181	39 0 0	12 0	21	Rs. 143.†
22	Kistnapuram.	Canal Sub-divisional office.	4,067	..	4,067	365	..	365	117	153	270	248	153	95	163	163	326	19 0 0	..	22	Rs. 65.† Vacant throughout the year.
		Buckingham Canal.																			
		Buckingham Canal Division.																			
23	Sadayankuppam lock.	Temporary shed for the Municipal office.	66	..	66	119	24	143	..	..	..	119	24	143	15	3	18	2 0 0	12 0	23	Rs. 25.†
24	Adyar ..	Lascar's shed at South Bank (portion occupied by the Municipal Lascar).	128	..	128	36	12	48	..	..	..	36	12	48	15	5	20	1 0 0	12 0	24	Rs. 4.†
25	Madras basin.	Wharf Superintendent's quarters.*	458	..	458	60	36	96	..	..	..	60	36	96	54	18	72	3 0 0	12 0	25	Rs. 19.†
		Works for which neither Capital nor Revenue Accounts are kept.																			
		Nellore Division.																			
26	Káváli ..	Rest-house	689	..	689	258	96	354	124	112	236	134	16	118	50	25	75	8 0 0	12 0	26	Rs. 73.†
		Periyár Project.																			
		No. I Periyár Division.																			
27	Periyár ..	Superintendent of Works' quarters.*	6,585	..	6,585	1,548	375	1,923	4,161	302	4,463	2,613	73	2,540	1,162	263	1,425	43 0 0	9 10	27	Rs. 299.†
28	Do. ..	Assistant Engineer's quarters.*	3,780	683	4,463	666	192	858	750	132	882	84	60	24	577	165	742	22 0 0	8 22	28	Rs. 150.† Not occupied for 19 days owing to the building having been under repairs.
29	Do. ..	Workshop Superintendent, Foreman's quarters.*	2,826	..	2,826	484	131	615	283	174	457	201	43	158	441	113	554	15 0 0	9 11	29	Rs. 107.†
30	Do. ..	Sub-Magistrate's quarters.*	1,619	..	1,619	144	148	292	80	154	234	64	6	58	92	65	157	12 0 0	11 11	30	Rs. 89.† The figure in column 8 includes arrears of last year.
31	Thekady ..	Assistant Engineer's quarters.*	2,098	..	2,098	846	7	853	891	..	891	45	7	38	420	84	504	17 0 0	..	31	Rs. 114.† Vacant throughout the year. Thekady sub-division was abolished from January 1894.
32	Periyár ..	Assistant Accountant's quarters.*	923	..	923	..	65	65	..	124	124	..	59	59	..	37	37	8 0 0	9 5	32	Rs. 55.†
33	Do. ..	Supervisor's quarters, small.*	1,994	..	1,994	313	117	430	566	150	716	253	33	286	400	80	480	16 0 0	8 10	33	Rs. 109.† Occupied by accountant, who paid the normal rent.
		Total of Class I ..	81,046	683	81,729	18,350	3,488	21,838	13,460	3,309	16,769	4,890	179	5,069	12,789	3,252	16,041	..	..		
		CLASS II.																			
		Buildings the rents of which are fixed in accordance with Public Works Department Code, Volume I, Chapter X, 28 II at 10 per cent. on the salary and local allowances of the tenant.																			
		Kistna Delta System.																			
		Kistna Northern Division.																			
34	Bezwada ..	Lock bungalow ..	3,291	..	3,291	905	92	997	126	88	214	779	4	783	660	132	792	6 0 0 15 0 0	1 21 6 1	34	Rs. 49.† Rs. 15 is the normal rent. Rs. 6 is ten per cent. of the salary of occupant. Will be transferred to Class I in the next year's account. Vacant for 4 months and 9 days.
35	Do. ..	Assistant Engineer's residence.	8,592	..	8,592	1,327	420	1,747	567	129	69	760	291	1,051	1,174	344	1,518	35 0 0	12 0	35	Rs. 104.† Normal rent is Rs. 37.
		Total of Class II ..	11,883	..	11,883	2,232	512	2,744	693	217	910	1,539	295	1,834	1,834	476	2,310	..	..		

* Temporary buildings.

† 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 1894-95—*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 III.	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 on a special scale under the sanction of some general arrangement or particular order of the Government of India.																			
		Kistna Delta System.																			
		Kistna Northern Division.																			
36	Bezwada ..	District Engineer's office..	5,401	..	5,401	743	180	923	272	203	475	471	23	448	1,050	216	1,296	15 0 0	12 0	36	Rs. 222.† Normal rent is Rs. 36. Occupied by a Supervisor, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
		Srivaikuntam Anicut System.																			
		Tinnevelly Division.																			
37	Puthukudi ..	Inspection bungalow ..	4,500	..	4,500	859	180	1,039	154	7	161	705	173	878	900	180	1,080	15 0 0	12 0	37	Rs. 114.† Normal rent is Rs. 25. Occupied by a Supervisor, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
		Works for which neither Capital nor Revenue Accounts are kept.																			
		Nellore Division.																			
38	Atmakúru ..	Rest-house	719	..	719	144	84	228	331	120	451	187	36	223	58	29	87	7 0 0	12 0	38	Rs. 91.† Normal rent is Rs. 10. Occupied by an Overseer, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
39	Gudur ..	Do.	346	..	346	84	84	168	2	329	331	82	245	163	14	14	28	7 0 0	12 0	39	Rs. 77.† Normal rent is Rs. 8. Occupied by an Overseer, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
		Periyár Project.																			
		No. I Periyár Division.																			
40	Periyár ..	Executive Engineer's quarters.*	6,945	..	6,945	1,856	422	2,278	2,903	427	3,330	1,047	5	1,052	1,266	278	1,544	46 0 0 30 10 8	9 10 0 2	40	Rs. 330.† Government of India No. 344 B., dated 10th September 1891 (G.O. No. 2572 W., dated 24th September 1891). Normal rent is Rs. 48.
41	Do. ..	Rest-house * ..	2,117	..	2,117	349	84	433	334	121	455	15	37	22	321	85	406	10 0 0	9 18	41	Rs. 84.† Government of India No. 82 B., dated 5th March 1891 (G.O. No. 746 W., dated 14th March 1891). Normal rent is Rs. 12.
42	Do. ..	Supervisor's quarters, large. *	1,706	..	1,706	596	67	663	912	110	1,022	316	43	359	340	68	408	7 0 0	9 18	42	Rs. 92.† Normal rent is Rs. 13. Occupied by an Overseer, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
43	Do. ..	Overseer's quarters, small. *	1,562	..	1,562	277	83	360	391	128	519	114	45	159	311	62	373	7 0 0 10 0 0	2 0 7 12	43	Rs. 85.† Normal rent is Rs. 12. Occupied by an Overseer, 1st Grade, and a Supervisor, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
44	Malayapanjam	Overseer's quarters * ..	1,484	..	1,484	200	67	267	318	71	389	118	14	122	165	59	224	7 0 0	8 17	44	Rs. 69.† Normal rent is Rs. 10. Occupied by an Overseer, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
45	Thekady ..	Overseer's quarters, No. I*	1,458	..	1,458	332	91	423	350	..	350	18	91	73	288	58	346	7 0 0 10 0 0	1 5 8 20	45	Rs. 77.† Normal rent is Rs. 9. Occupied by an Overseer and a Supervisor, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
46	Do. ..	Do. No. II *	1,801	..	1,801	381	29	410	187	..	187	194	29	223	285	72	357	10 0 0	1 26	46	Rs. 68.† Normal rent is Rs. 10. Occupied by a Supervisor, 2nd Grade, Code, Volume I, Chapter X, paragraph 31.
47	Tunnel hill ..	Apothecary's quarters * ..	2,154	..	2,154	82	12	94	..	..	..	82	12	94	129	86	215	6 0 0	1 3	47	Occupied by an Overseer, 2nd Grade, Code, Volume I, Chapter X, paragraph 31.
48	Periyár ..	Accountant's quarters * ..	1,661	..	1,661	432	64	496	530	278	808	98	214	312	331	66	397	7 0 0	8 20	48	Rs. 91.† Normal rent is Rs. 13. Occupied by an Overseer, 1st Grade, Code, Volume I, Chapter X, paragraph 31.
		Total of Class III ..	31,854	..	31,854	6,335	1,447	7,782	6,684	1,794	8,478	349	347	696	5,488	1,273	6,761	..	..	..	
		CLASS IV.																			
		Buildings allotted rent-free under the special authority of the Government of India.																			
		Periyár Project.																			
		No. I Periyár Division.																			
49	Tunnel hill ..	Tunneller's quarters * ..	1,635	..	1,635	..	..	..	..	..	..	..	..	..	33	65	98	..	..	49	Government of India No. 40 B., dated 3rd February 1890 (G.O. No. 484 W., dated 11th February 1890).

* Temporary buildings.

† 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.
		Periyár Project—*cont.*									
		No. I Periyár Division—*cont.*									
50	Periyár and Thekady.	Sheds for lascars, subordinates, clerks, foremen and artificers. *	2,353	2,326	5,179	295	— 4	291	2,550	2,200	4,750
51	Thekady ..	Quarters for Hospital Assistant.*	81	..	81	..	..	..	..	40	40
52	Periyár ..	Compounder's hut * ..	..	..	..	..	..	..	61	40	101
53	Do. ..	Quarters for Hospital midwife.*	157	..	157	..	..	..	..	40	40
54	Do. ..	Second compounder's quarters.*	..	138	138	..	..	..	..	..	..
		Total of Class IV ..	4,726	2,464	7,190	295	— 4	291	2,611	2,320	4,931
		CLASS V.									
		Buildings which are allotted rent-free or at reduced rents under Public Works Department Code, Volume I, Chapter X, 28 III (c) and (d).									
		Rent-free buildings.									
		Pálár Anicut System.									
		North Arcot Division.									
55	Pálár ..	Anicut shed for superintendent and lascar.	657	..	657	..	..	..	..	..	..
		Vriddhachalam Anicut System.									
		South Arcot Division.									
56	Vriddhachalam	Anicut superintendent's quarters.	91	..	91	..	..	..	..	..	..
		Periyár Project.									
		No. I Periyár Division.									
57	Thekady ..	Quarters for timekeepers.*	57	..	57	..	..	..	..	316	316
58	Periyár ..	Apothecary's quarters * ..	1,978	..	1,978	226	4	230	641	268	909
		Total of rent-free buildings under Class V.	2,783	..	2,783	226	4	230	641	584	1,225
		Other Buildings.									
		Rushikulya Project.									
		Rushikulya Division.									
59	Doegam ..	Storekeeper's quarters ..	187	..	187	61	12	73	126	50	176
		Cauvery Delta System.									
		Tanjore Division.									
60	Grand anicut.	Plank shed	636	..	636	296	60	356	..	..	..
61	Do.	Assistant Superintendent's quarters.	230	..	230	42	15	57	120	..	120
		Kurnool Canal.									
		Kurnool Division.									
62	Sunkesala ..	Anicut superintendent's quarters.	820	..	820	16	18	34	..	..	..
		Periyár Project.									
		No. I Periyár Division.									
63	Periyár ..	Police lines	2,489	427	2,916	..	28	28	..	168	168
		Total of other buildings under Class V.	4,362	427	4,789	415	133	548	246	218	464

* Temporary buildings.

available for rent as residences during the year 1894-95—*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.		
2,255	2,204	4,459	171	161	332	..	..	50	Government of India No. 196 B. of 13th May 1892 (G.O. No. 1546 W. of 20th May 1892).
..	40	40	5	3	8	..	..	51	
61	40	101	..	..	..	..	..	52	Government of India No. 124 B. of 26th March 1894 (G.O. No. 912 W. of 4th April 1894).
..	40	40	9	6	15	..	..	53	
..	..	..	..	3	3	..	..	54	
2,316	2,324	4,640	218	238	456	..	..	..	
..	..	..	130	26	156	..	..	55	G.O. No. 2527 W. of 23rd September 1887. Normal rent is Rs. 5-12-0
..	..	..	20	4	24	..	..	56	G.O. No. 2527 W. of 23rd September 1887. Normal rent is As. 9.
..	316	316	3	2	5	..	..	57	G.O. No. 367 W. of 16th February 1894.
415	264	679	333	79	412	..	..	58	G.O. No. 367 W. of 10th February 1894. Normal rent is Rs. 7. Rent was recovered from a civil apothecary for 20 days in May 1894.
415	580	995	486	111	597	..	..	..	
65	38	103	35	7	42	1 0 0	12 0	59	Normal rent is 1-8-0. Reduced rate of Re. 1 sanctioned in G.O. No. 3109 W. of 11th November 1892.
296	60	356	125	25	150	5 0 0	12 0	60	Rs. 29.† Normal rent is Rs. 5½ } 5 per cent. of salary charged (G.O. No. 3430 W. of 18th Dec. 1891).
78	15	63	45	9	54	1 4 0	12 0	61	Rs. 11.† ,, ,, Rs. 2 }
16	18	34	33	33	66	1 8 0	12 0	62	Rs. 25.† Normal rent is Rs. 5. 5 per cent. of salary charged (G.O. No. 2308 W. of 19th August 1892, and G.O. No. 2747 W. of 26th October 1893).
..	140	140	..	108	108	‡	9	63	
169	85	84	238	182	420	..	..	..	

† Actual average cost of repairs included in the data for normal rent.
‡ At Rs. 2-7-6 per month for each hut occupied.

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
											Abstract.
		Total of—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		Class I	81,046	683	81,729	18,350	3,488	21,838	13,460	3,309	16,769
		Do. II	11,883	..	11,883	2,232	512	2,744	693	217	910
		Do. III	31,854	..	31,854	6,335	1,447	7,782	6,684	1,794	8,478
		Do. IV	4,726	2,464	7,190	295	— 4	291	2,611	2,320	4,931
		Do. V { Rent-free buildings.	2,783	..	2,783	226	4	230	641	584	1,225
		Do. V { Other buildings.	4,362	427	4,789	415	133	548	246	218	464
		Grand Total ..	1,36,654	3,574	1,40,228	27,853	5,580	33,433	24,335	8,442	32,777

MADRAS,
2nd October 1895.

available for rent as residences during the year 1894-95—*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.		
4,890	179	5,069	12,789	3,252	16,041	..	..	..	Rents realized as per Capital and Revenue Account 5,580
1,539	295	1,834	1,834	476	2,310	..	..	..	Rents realized from buildings for which Capital and Revenue Accounts are not kept 318
349	347	696	5,488	1,273	6,761	..	..	..	Total .. 5,898
2,316	2,324	4,640	218	238	456	..	..	..	
415	580	995	486	111	597	..	..	..	As per Finance Accounts— RS.
169	85	84	238	182	420	..	..	..	Credits to XXIX Major Works, Direct Receipts (page 10) .. 3,743
									Deduct—Rents for 1893-94 written back in 1894-95 from "Receipts on Capital Account" to "Revenue" under Rushikulya canal 475
									3,268
									Credits to XXX Minor Works and Navigation (page 10) 448
									Amount included in the "Receipts on Capital Account," viz., Rs. 2,191 under Periyár Project (page 15) 2,182
									Total .. 5,898
3,518	2,862	656	21,053	5,532	26,585	..	..	..	

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

Order—No. 2584 W., dated 19th October 1895.

With his office-note above recorded, the Examiner submits the Capital and Revenue accounts for the year 1894–95, of buildings let or available for rent as residences, under the heads Provincial and Irrigation.

2. In the case of Provincial buildings the gross receipts amounted to Rs. 57,775, against Rs. 46,451 in 1893–94, while the net return on capital cost (excluding buildings allotted rent-free) was Rs. 36,885, against Rs. 23,591 in the previous year. The net receipts excluding rent-free buildings fell short of the interest due on capital outlay by Rs. 6,295, against a deficit of Rs. 16,851 in 1893–94. Including rent-free buildings the deficit was Rs. 37,980, against Rs. 51,095 in the previous year. As regards buildings falling under Class I, the receipts from which can alone be expected to cover the revenue charges and interest, the net revenue was Rs. 8,140 in excess of interest, while the result in the previous year was a loss of Rs. 5,886. Taking Classes I and II together, the accounts of 1894–95 for the first time show a surplus of Rs. 1,086 over interest charges. The percentage of net revenue on capital cost in the case of the two classes was 4·10, against 2·41 in the previous year.

3. The total capital cost of buildings rented or available for rent at the end of the year was Rs. 17,16,196, against Rs. 17,13,223 at the end of 1893–94, showing an increase of Rs. 2,973. The inclusion in the returns of nine fresh buildings, and the additional capital outlay incurred on existing houses, caused an increase of Rs. 42,560, while the omission of seven buildings and the revision of the capital cost of others resulted in a decrease of Rs. 39,587, giving a net increase of Rs. 2,973 as shown above.

4. The Superintending Engineer, II Circle, will report whether the two buildings, items 12 and 13 in the return, are likely to be again required for use as quarters, and if not, whether they can be utilized for other purposes.

5. The attention of the officers concerned is drawn to the remarks in paragraphs 8 and 10 of the Examiner's report regarding inadequate assessment and excessive maintenance charges in the case of certain buildings.

6. The Superintending Engineer, I Circle, will expedite his reply to paragraph 5 of G.O. No. 3246 W., dated 17th December 1894.

7. The Consulting Architect should apply for necessary sanction in the case of buildings referred to in paragraph 11 of the Examiner's report.

8. Under Irrigation, the net revenue receipts were only Rs. 42, against Rs. 521 in 1893–94; exclusive of rent-free buildings, they fell short of interest on capital by Rs. 5,141, and including rent-free buildings, by Rs. 8,394. Taking Class I alone the net revenue was Rs. 179, against Rs. 1,118 in the previous year, and the percentage of net revenue on capital outlay was ·22, against 1·20 in 1893–94. The poor returns are explained in paragraph 5 of the Examiner's report.

9. Orders with regard to the disposal of the temporary buildings at Dogam were issued in G.O. No. 780 I., dated 21st September 1895, and the sanction of the Government of India has been requested to make no change in the rents of buildings at the Periyár head works in view of the early completion of the project.

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

[Here enter No. 2585 W., dated 19th October 1895.]

(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.

Endorsement—No. 2585 W., dated 19th October 1895.

Forwarded.

(By order.)

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

Exd. T. K. Narayana Aiyangar.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 19th.

Read. *Encl.*

G.O. Nos. 2584, 2585 W., 19th Oct. 1895.

OCTOBER.

Capital and Revenue Accounts of buildings let or available for rent

Forwarding Proceedings reviewing the — as residences under the heads Provincial and Irrigation for the year 1894–95.