Public Works (189) Department.

G.O., No. 2496 W
2497

DATED 19 September 97

1911

[Despatch Abstract.]

Capital and Revenue Accounts of Military Buildings ordered that the —— in charge of the P.W.D, let or available for rent, for the year 1898-99 be forwarded to the Govt of India, Military Dept

Capl & Revl Accts of Mily Buildings

Forwarding copy of Bos: embodying the —— in charge of the P.W.D, let or available for rent, for the year 1898-9

[P. W. 26. 500—18-7-91.]

BACK PAPERS.

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

FURTHER PAPERS.

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

BUILDINGS AND ROADS.
MILITARY WORKS.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

Letter, No. 247 W., 20 September 1899.

SEPTEMBER.

Capital and Revenue Accounts of Military Buildings

Forwarding copy of Proceedings embodying the — in charge of the Public Works Department, let or available for rent, for the year 1898–99.

No. 2697 W., 20 September 1899.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

Letter—from

W. B. deWINTON, Esq.,
Secretary to the Government of Madras,
Public Works Department,

To

The SECRETARY to the GOVERNMENT of INDIA,
Military Department.

Sir,

I am directed to forward, for the information of the Government of India, a copy of the Proceedings of this Government embodying the Capital and Revenue Accounts for the year 1898–99 of those Military buildings let or available for rent, which are in charge of the Public Works Department in this Presidency. The results are reviewed in the accompanying note by the Examiner, Public Works Accounts, and appear to call for no remarks by this Government.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government.

Ootacamund,
September 1899.

BUILDINGS AND ROADS.
MILITARY WORKS.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 2496 W., 20 September 1899.

SEPTEMBER.

Capital and Revenue Accounts of Military Buildings

Ordered that the — in charge of the Public Works Department, let or available for rent, for the year 1898-99, be forwarded to the Government of India, Military Department.

No 2496 W., 20 September 1899.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

Read—the following papers:—

Office-note from the Examiner, Public Works Accounts, Madras and Coorg, dated Madras, 7th August 1899, No. 968 A./A.

With reference to Public Works Department Code, Volume II, Chapter III, paragraph 365, I beg to submit, herewith, for the year 1898–99, the Capital and Revenue Account of Government buildings (Imperial—Military) let or available for rent as residences, in the Madras Presidency, together with a brief report summarizing the financial results.

CAPITAL and Revenue Account of Government Buildings let or

ENCLOSURES.

available for rent as residences during the year 1898-99.

Item number.	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant.			Date from which Revenue Accounts were opened.	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	23
		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, paragraph 28 I (a) to (f), without reference to the rank or salary of the occupant.																				
		(*b*) Houses built or bought before 1st April 1898.																				
		Trichinopoly Division.																				
1	Trichinopoly.	Station Staff Officer's store-room, portion of.	2,924	80	3,004	1-4-95	441	172	613	245	20	265	196	152	348	351	119	470	17	10 0	1	Full capital value of the building is Rs. 4,990.
		Total Class I (*b*) ..	2,924	80	3,004	..	441	172	613	245	20	265	196	152	348	351	119	470	..	..		
		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.																				
		West Coast.																				
2	Calicut ..	Commanding Officer's quarters, West Hill.	9,537	..	9,537	1-4-89	3,774	793	4,567	2,863	320	3,183	911	473	1,384	3,131	381	3,512	50 0 0 18 0 0	12 0 6 13	2	Normal rate of rent is Rs. 58. Occupied by a Captain who paid rent under II, X, 147. Portion of the building was occupied by a Lieutenant from 1st May 1898 to 13th November 1898, who paid rent at Rs. 18 in proportion to the area occupied by him. The figure in column 9 includes Rs. 77 (difference of rent between Rs. 30 and 18) recovered in excess and since refunded in 1899-1900
3	Do. ..	Subaltern's quarters, West Hill.	6,219	..	6,219	1-4-89	3,234	575	3,809	3,029	140	3,169	205	435	640	2,241	249	2,490	30 0 0 25 0 0 25 0 0	12 0 12 0 0 23	3	Normal rate of rent is Rs. 38. Occupied by different officers for the periods noted in column 21. Rent was charged under Code, Volume II, X, 147. The figure in column 9 includes arrears of Rs. 66-4-8, outstanding from last year. Rs. 170 is outstanding at end of the year.
4	Malappuram.	Officers' Mess with outhouses.	9,231	..	9,231	1-4-93	1,683	229	1,912	776	227	1,003	907	2	909	1,562	369	1,931	7 0 0 12 8 0 25 0 0	4 0 11 28 4 0	4	Normal rate of rent is Rs. 56. Rs. 12-8-0 was fixed as the monthly rent for the mess in G.O., No. 2142 W., dated 6th August 1897. Portion of the building was occupied from 9th April 1898 to 8th August 1898 by an officer who paid Rs. 7 in proportion to the area occupied by him. A portion was again occupied from 1st December 1898 to 31st March 1899 by a Lieutenant who paid Rs. 25 under Code, Volume II, X, 147. The figure in column 9 includes arrears of Rs. 25 outstanding from last year. Rs. 75 is outstanding at end of the year.
5	Do. ..	Officer's quarters, No. I.	5,500	..	5,500	1-4-89	2,553	477	3,030	2,621	296	2,917	—68	181	113	1,980	220	2,200	40 0 0	11 11	5	Normal rate of rent is Rs. 33-8-0. Occupied by a Major of the Royal Artillery, Madras Command, who paid rent at Rs. 40, the charge for 2 units, Code II, X, 151. Vacant for 20 days.
6	Do. ..	Do. ,, II.	5,500	..	5,500	1-4-89	3,274	619	3,893	3,985	125	4,110	—711	494	—217	1,980	220	2,200	30 0 0 25 0 0 25 0 0	7 22 11 22 3 20	6	The figure in column 9 includes Rs. 60, arrears of last year. Rs. 37-7-10 is outstanding at end of the year. Normal rate of rent is Rs. 33-8-0. Occupied by different officers for the periods entered in column 21. Rent charged under Code, Volume II, X, 147. The figure in column 9 includes Rs. 64-8-3 outstanding from last year. Rs. 60-15-6 is outstanding at end of year.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

Item number	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year.		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		CLASS III—*cont.*	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—cont.																				
		West Coast Division—*cont.*																				
7	Calicut ..	Quarters for Sergeant Instructor, formerly called Jailor's quarters	3,682	32	3,714	1-4-97	122	157	279	63	64	127	59	93	152	147	148	295	15 0 0 18 0 0 10 0 0	1-0 1-24 9-0	7	Normal rate of rent is Rs. 18, Rs 15 in column 20 re-preeent 10 per cent of salary, and Rs. 10 per mensem is the rent sanctioned in Government of India letter No. 177 B, dated 6th June 1898, communicated with G.O., No. 1617 W., dated 29th June 1898, for an Inspector of Light-houses who has been occupying the building since July 1898.
		Trichinopoly Division.																				
8	Trichinopoly.	Apothecary's quarters attached to European Detailed Hospital.	..	3,930	3,930	1-4-98	..	101	101	..	51	51	..	50	50	..	157	157	7 0 0 10 0 0	4-22 7-8	8	* Rs. 124. Normal rate of rent is Rs. 23. Occupied by a subordinate of the department who paid rent under Code, Volume I, X, 31. The building was previously in existence and now brought into the return, hence interest at 4 per cent. calculated on figure in column 5. The figure in column 9 includes arrears of Rs. 4-15-6 of last year. Rs. 10 is outstanding at end of the year.
		Total Class III ..	39,669	3,962	43,631	..	14,640	2,951	17,591	13,337	1,223	14,560	1,303	1,728	3,031	11,041	1,744	12,785	..	..		
		CLASS IV.	None in terms of Government of India, Military Department, letter No. 46 M. W., dated 6th January 1896.																			
		CLASS V.																				
		Buildings which are allotted rent-free, or at reduced rates under Public Works Department Code, Volume I, X, 28, III (c) and (d).																				
		West Coast Division.																				
9	Cannanore.	Apothecary's quarters, Royal Artillery buildings.	3,317	..	3,317	1-4-95	51	21	72	217	..	217	— 166	21	— 145	399	133	532	2 0 0 1 12 0 1 8 0	2-0 8-20 0-23	9	Normal rate of rent is Rs. 20. Occupied by a European Head Constable and rent charged at 5 per cent. of salary (G.O., No. 9 W., dated 6th January 1896).
10	Cannanore.	Married quarters, Royal Artillery barracks, two sets of rooms.	4,674	..	4,674	1-4-95	59	3	62	59	..	59	..	3	3	561	187	748	2 8 0 2 8 0	0-6 0-12	10	Normal rate of rent is Rs. 27-8-0. Temporarily occupied by two surveyors of the Madras Railway Company who paid rent fixed in G.O., No. 2997 W., dated 13th November 1850. The figure in column 9 includes arrears of Rs. 1-6-10 outstanding at end of last year.
		Trichinopoly Division.																				
11	Trichinopoly.	Pension Pay officer's quarters.	2,660	..	2,660	1-4-92	114	21	135	1,793	..	1,793	— 1,679	21	— 1,658	640	106	746	1 12 0	12-0	11	* Rs. 193. Normal rate of rent is Rs. 25. Occupied by the officer incharge of the Pension Pay office. Rent recovered at 5 per cent. of the salary (G.O., No. 2333 W., dated 14th August 1896).
		Total Class V ..	10,651	..	10,651	..	224	45	269	2,069	..	2,069	— 1,845	45	— 1,800	1,600	426	2,026	..	..		

* 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 1898-99.

Item number.	Locality.	Class and name or number of building.	Capital outlay, including percentages for establishment and tools and plant.			Date from which Revenue Accounts were opened.	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	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.			
..	..	Class I	2,924	80	3,004	..	441	172	613	245	20	265	196	152	348	351	119	470	..	..		Memorandum of realisation of rents during the year.
..	..	Class III	39,669	3,962	43,631	..	14,640	2,951	17,591	13,337	1,223	14,560	1,303	1,728	3,031	11,041	1,744	12,785	..	..		Rs.
..	..	Class V	10,651	..	10,651	..	224	45	269	2,069	..	2,069	—1,845	45	—1,800	1,600	426	2,026	..	..		Rents of buildings realised as per Capital and Revenue Accounts 3,168
																						Rents realised from buildings for which Capital and Revenue Accounts are not maintained 428
		Total ..	53,244	4,042	57,286	..	15,305	3,168	18,473	15,651	1,243	16,894	— 846	1,925	1,579	12,992	2,289	15,281	..	..		Total as per Finance Accounts .. 3,596

Abstract.

BUILDINGS AND ROADS.

IMPERIAL—44. MILITARY WORKS.

REPORT to accompany the Capital and Revenue Accounts of Government buildings (Imperial—Military) let or available for rent as residences for the year 1898–99.

The financial results of the year 1898–99 compare with those of the previous year as shown below :—

Year of Capital and Revenue Account.	Capital cost of buildings.			Rents realized.	Cost of repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on capital cost excluding rent-free buildings.	Percentage of gross return on capital cost excluding rent-free buildings.	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.			
1897-98	..	53,244	53,244	2,265	..	1,580	685	1·29	4·25	2·97
1898-99	..	57,286	57,286	3,168	..	1,243	1,925	3·36	5 53	2·17

2. The increase of Rs. 4,042 in the capital cost is due to—

	RS.
(*a*) Inclusion of the capital cost of the building known as "Apothecary's quarters attached to European Detailed Hospital, Trichinopoly" (*vide* item 8 of the return)	3,930
(*b*) Improvements to buildings during the year added to the capital cost (*vide* items 1 and 7 of the return)	112
Total ...	4,042

3. The percentages for 1898–99 show a considerable improvement both in the gross and net revenue over the previous year, the figures being 3·36 and 5·53, respectively, against 1·29 and 4·25 part of the year.

4 The percentage of the cost of repairs on the capital cost of buildings other than those allotted rent free was 2·17 against 2·97 in the previous year. Notwithstanding this, the percentage of net return on capital cost (exclusive of rent-free buildings) still falls short of that contemplated for purposes of remuneration to Government for outlay incurred ; the net return during the year being Rs. 1,925 against Rs. 2,289, the interest on the capital cost of buildings.

From the Examiner, Public Works Accounts, Madras and Coorg, dated 29th August 1899, No. 2857 B/A.

ORDER—No. 2496 W., dated 20 September 1899.

The return will be forwarded to the Government of India, Military Department.

[Here enter No. 2497 W., dated 20 September 1899.]

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, IV Circle.
" " " VI Circle.
" Deputy Adjutant-General, Madras Command, for the information of the Lieutenant-General Commanding the Forces.

Exd. A. Rungasawmy Aiyangar.

P. W. DEPARTMENT.

A.

READ the following :—

Print with enclosure. From the Examiner, P.W. Accts, No. 968 A/A dt. 7.8.99.

Do Do ——— No. 2857 B/A dt. 29.8.99.

14 Enclts.

Circulated to H.E. the Governor

B^d Mtg.

ORDER.

No. 2496 W dt. 20.9.99.

15 P.

The return will be forwarded to the Govt. of India, Military Dept.

To
The Supts. Engrs. IV Circle ✓
VI Circle ✓
" "
" Dy Adjutant General, ✓
Madras Command, for
the information of the Lieut.
General commanding the Forces.

Pwr

HH

7/10/99

(H.E. No. 2497 W dt. 20 Sept. 1899)

To
The Secy. to the Govt. of India
Military Dept.

Sir,

I am directed to forward for the information of the Govt. of India, a copy of the Proceedings of this Govt. embodying the Capital & Revenue Accounts for the year 1898-99.

B Cmd

DW/W

[P. W. 4 / 1,000—14-11-98.]

11/9

thore Military buildings
et or available for rent,
hich are in charge of the
ublic Works Dept. in this
residency. The results are
eviewed in the accompanying
ote by the Examiner, P. W.
ccounts, and appear to call
for no remarks by this Govt.
I have &c.

Public Works (1899) Department.

CURRENT No. 7098

From
The Examiner P.W. Accounts,
Madras

Order

No. 2857 B/A

Dated 29th August 1899.
Received 30-8-99
Registered
Enclosures Claims - Nil; Total
Other - 3; 3
Spare copies.

SUBJECT.

Capital & Revenue Accounts of Military Buildings let or available for rent — Explaining why item 1 of the Return has not been shown under class III of the ———

BACK PAPERS.

No.	Date.
3592 C	25-8-99
3353 C	29-11-98
666-67 W	6-3-99
2556-57 W	5-10-98
1617 W	29-6-98
1222-23 W	13-5-98
4173 C	15-10-97
2063 W	17-8-86
2777 W	6-10-97
2776 W	6-10-97
2462 W	6-8-97
	Ftab

FURTHER PAPERS.

No.	Date.

Public Works (1899) Department.

CURRENT No. ~~6473~~

EXAMINER P. W. ACCOUNTS 29 AUG 1899 No.

From

The Examiner P.W. Accounts, Madras & Coorg

~~Order~~ No. 3592 C dy 25/8/99

To

C

No. 968 $\frac{A}{A}$

Please state why item 1 of the return has not been shown under Class III as directed by the Govt. of India vide G.O. No. 666 W dated 6th March 1899.

Dated 7th August 1899.

Received } 8-8-99

Registered }

Enclosures 2 Plans - others 2 } Total 2

Spare copies.

SUBJECT.

Capital & Revenue Accounts of Military buildings let or available for rent as residences in 1898-99 — forwards the —

Hll 23/8 D.W.

Rw.

P.W.O

BL.S. 425/8 424

BACK PAPERS.

No.	Date.
666 + 67 W	6-3-99
5353 C	29-11-98
2556 + 57	5-10-98
1617 W	29-6-98
1222-23 W	13-5-98
4173 C	15-10-97
2063 W	17-8-86
2777 W	6-10-97
2776 W	6-10-97
2142 W	6-8-97
2769 W	25-9-96
2333 W	14-8-96
	File

FURTHER PAPERS.

No.	Date.

No. 2857 $\frac{B}{A}$ dated 29th August 1899.

To

W.

The remark of the Government of India as regards the classification of the building in question under -- class III applied during the year 1897-1898 when it was occupied by an Upper Subordinate who under the rules, paid -- rent fixed on a Special scale. During 1898-99 however, the full normal rent has been recovered for the building & the classification as shown in class I is therefore correct.

Offg: C.
29.8.99

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

25—15-10-98.

EXAMINED
P. W. ACCOUNTS
29 AUG 1899

Province Madras

Branch Buildings and Roads

Fund and Major Head { Imperial / 44 Military Works

Year 1898-99

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

[P. W. D. Form No. 99-A—Inner.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

500—15-10-98.

Item No.	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D		
		Class I. Buildings, the rents of which are fixed in accordance with P. W. D Code Volume I Chapter X para 281(a) (ii) without reference to the rank or Salary of the occupant. (b) Houses built or bought before 1st April 1889.																				
1	Trichinopoly	Trichinopoly Division Station Staff officer's Store-room Portion of	2924	80	3004	1-4-95	441	172	613	245	20	265	196	152	348	351	119	470	17	10-0	1	Full Capital value of the building is Rs 4990
		Total Class I (b)	2924	80	3004		441	172	613	245	20	265	196	152	348	351	119	470				

[P. W. D. Form No. 99-A—Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

500—15-10-98.

Item No.	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year.		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D		
		Class III. Buildings the rents of which are fixed on a special scale under the sanction of some general arrangement or particular order of the Government of India																				
2	Calicut	West Coast Commanding officers quarters West Hill	9537	-	9537	1-4-89	3774	793	4567	2863	320	3183	911	473	1384	3131	381	3512	50 18	12-0 6-13	2		Normal rate of rent is Rs 58. Occupied by a Captain who paid rent under II. X. 147. Portion of the building was occupied by a Lieutenant from 1st May 1898 to 13th November 1898 who paid rent at Rs 18/- in proportion to the area occupied by him. The figure in column 9 includes Rs 77 (difference of rent between Rs 30 and 18) recovered in excess and since refunded in 1899-1900.
3	Do.	Subaltern's quarters West Hill	6219	-	6219	1-4-89	3234	575	3809	3029	140	3169	205	435	640	2241	249	2490	30 25 25	12-0 12-0 0-23	3		Normal rate of rent is Rs 38. Occupied by different officers for the periods noted in column 21. Rent was charged under code column II. X. 147. The figure in column 9 includes arrears of Rs 66-4-8 outstanding from last year. Rs 170 is outstanding at end of the year.
4	Mallapuram	Officer's mess with out houses	9231	-	9231	1-4-93	1683	229	1912	776	227	1003	907	2	909	1862	369	1931	7 12-5 25	4-0 11-28 4-0	4		Normal rate of rent is Rs 56. Rs 12-8-0 was fixed as the monthly rent for the mess in G.O. No. 3142 dated 6th August 1897. Portion of the building was occupied from 9th April 1898 to 8th August 1898 by an officer who paid Rs 7 in proportion to the area occupied by him. A portion was again occupied from 1st December 1898 to 31st March 1899 by a Lieutenant who paid Rs 28/- under code column II. X. 147. The figure in column 9 includes arrears of Rs 25 outstanding from last year. Rs 75 is outstanding at end of the year.
		Carried Over	24,987	-	24,987		8691	1597	10288	6668	687	7355	2023	910	2933	6934	999	7933				

[P. W. D. Form No. 99-A—Inner.

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

500—15-10-98.

Item No.	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year.		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D		
		Class III (Contd.)																				
		Brought forward	24987	-	24987	-	8691	1577	10288	6668	687	7355	2023	910	2933	6934	999	7933				
		West Coast Dr. (Contd.)																				
5	Cuttapuram	Officer's quarters No: I.	5500	-	5500	1-4-89	2553	477	3030	2821	296	2917	268	181	113	1980	220	2200	40	11-11	5	Normal rate of rent is Rs 33/8. Occupied by a major of the R. A. M. C who pays rent at Rs 40/- the charge for 2 Units to Code II. X. 151. Vacant for 20 days. The figure in column 9 includes Rs 60 arrears of last year. Rs 37-7-10 is outstanding at end of the year.
6	Do.	Officer's quarters No II.	5500	-	5500	1-4-89	3274	619	3893	3955	125	4110	711	494	217	1980	220	2200	30 25 25	7-22 11-22 3-20	6	Normal rate of rent is Rs 33/8. Occupied by different officers for the periods entered in column 21. Rent charged under Code Volume II. X. 147. The figure in column 9 includes Rs 64-8-3 outstanding from last year. Rs 60-15-6 is outstanding at end of year.
7	Calicut	Quarters for Supt Instructor formerly called Jail Quarters	3682	32	3714	1-4-97	122	157	279	63	64	127	59	93	152	147	148	295	15 15 10	1-0 1-24 9-0	7	Normal rate of rent is Rs 18. Rs 15 in column 20 represents 10% of salary, and Rs 10/- per mensem is the rent sanctioned in Government of India letter No: 177 B dated 6 June 1898 Communicated under G. O. No: 817 dated 29 June 1898 for an Inspector of Light Houses who has been occupying the building since July 1898.
8	Tirumpsty	Tirumpsty Devasom Apothecary's Quarters attached to European Relief Hospital	-	3930	3930	1-4-98	-	101	101	-	851	851	-	850	850	-	157	157	7/10	4-22 7-8	8	* Rs 124 Normal rate of rent is Rs 233 Occupied by a subordinate of the department who pays rent under Code Volume I. X. 31. The building was previously in existence and now brought into the return hence interest at 4% calculated on figure in column 8. The figure in column 9 includes arrears of Rs 4-15-6 of last year. Rs 10 is outstanding at end of the year.
		Total Class III	39669	3962	43631		14640	2957	17691	13337	1223	14560	1303	1728	3031	11041	1744	12785				
		Class IV																				
		None in terms of Government of India Military Department letter No. 46 Ex. W dated 6 January 1876.																				

† Actual average cost of 4 tons included in the data for normal rent.

[P. W. D. Form No. 99-A—Inner.]

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

500—15-10-98.

Item No.	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year.		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M.D.		
		Class II.																				
		Buildings which are allotted rent free or at reduced rates under P.W.D. Code Volume I. X 28 III (c) & (d)																				
		West Coast Div.																				
9	Cannanore	Apothecary's Quarters Royal Artillery Lines Bungs.	3317	-	3317	1-4-95	57	21	72	217	-	217	-	166	21	145	399	133	532	2-0 1-12 1-8	2-0 8-20 0-23	9	Normal rate of rent is Rs 20. Occupied by a European Head Constable and rent charged at the 5 per cent of Salary (G.O. Nos. 9 W dated 6th January 1896)
10	Do.	Quarries Quarters Royal Artillery Barracks Two Sets of rooms	4674	-	4674	1-4-95	89	3	62	59	-	59	-	-	3	3	561	187	748	2-8 2-8	0-6 0-12	10	Normal rate of rent is Rs 27/8. Temporarily occupied by two Surveyors of the Madras Railway Company who pais rent fixed in G.O. No. 2997 W dated 15th November 1870. The figure in Column 9 includes arrears of Rs 196-10 outstanding at end of last year.
		Tiruchinopoly Division																				
11	Tiruchinopoly	Pension Pay Officers Quarters	2660	-	2660	1-4-92	114	21	135	1793	-	1793	-	1679	21	1658	640	106	746	1-12	12-0	11	× Rs 193. Normal rate of rent is Rs 26. occupied by the officer in charge of the Pension Pay Office Rent recovered at 6 per cent of the Salary (G.O. No. 2333 W dated 14th August 1896)
		Total Class II.	10651	-	10651		224	45	269	2069	-	2069	-	1845	45	1800	1600	426	2026				

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

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

Capital and Revenue Account of Government Buildings let or available for rent as residences during the year 1898-99.

Item No.	Locality.	Class and name or number of building.	Capital outlay, including percentages for Establishment and Tools and Plant.			Date from which Revenue Accounts were opened.	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 No.	Remarks.
			To end of previous year.	During year.	To end of year.		To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.	To end of previous year.	During year.	To end of year.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		Abstract.																				
		Class I	2924	80	3004		441	172	613	245	20	265	196	152	348	351	119	470				
		Class III	39669	3962	43631		14640	2981	17621	13337	1223	14560	1303	1728	3031	11041	1744	12785				
		Class IV	10651	-	10651		224	45	269	2069	-	2069	-1845	45	1800	1600	426	2026				
		Total	53244	4042	57286		15306	3168	18473	15651	1243	16894	- 346	1925	1579	12992	2289	15281				

Memorandum of realisation of rents during the year.

	Rs
Rents of buildings realised as per Capital and Revenue Accounts —	3168
Rents realised from buildings for which Capital and Revenue Accounts are not maintained —	428
Total as per Finance Accounts	3596

A Rainier
Offg: Examiner P. W. Accounts.
Madras & Coorg

Exd. 7.8.99.

Buildings and Roads

Imperial – 44 Military Works.

Report to accompany the Capital and Revenue accounts of Government buildings (Imperial – Military) let or available for rent as residences for the year 1898-'99

The financial results of the year 1898-99 compare with those of the previous year as shown below –

Year of Capital and Revenue account	Capital Cost of buildings			Rents realized	Cost of repairs		Net return excluding repairs to Rent free buildings	Percentage of Net return on Capital cost excluding rent free buildings	Percentage of gross return on Capital cost excluding rent free buildings	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			
1897-'98	..	53,244	53,244	2,265	..	1580	685	1·29	4·25	2·97
1898-'99	..	57,286	57,286	3,168	..	1243	1925	3·36	5·53	2·17
		+4042								

1 The increase of Rs 4,042 in the Capital cost is due to –

(a) Inclusion of the capital cost of 1 building known as "Apothecary's quarters attached to European

...tal. Trichinopoly" (vide item 8 of the return) ——— Rs 3,930

(6) Improvements to buildings during the year added to the Capital cost (vide items 1 and 7 of the return) ——— Rs 112

Total Rs 4,042

3 The percentages for 1898-99 shew a considerable improvement both in the gross and net revenue over the previous year, the figures being 3·36 and 5·53 respectively against 1·29 and 4·25 in 1897-98 this result is due to the occupation of ten of the eleven buildings for the greater part of the year.

4. The percentage of the cost of repairs on the capital cost of building other than those allotted rent free was 2·47 against 2·97 in the previous year. Notwithstanding this, the percentage of net return on capital cost (exclusive of rent free buildings) still falls short of that contemplated for purposes of remuneration to Government for outlay incurred; the net return during the year being Rs 1925 against Rs 2,289 —

the

13 Sep

the interest on the Capital cost of buildings.

EXAMINER P. W. ACCOUNTS 29 AUG 1899

H. R. 4/9/99

Offg C

Cash 7.9.99.

29 AUG 1898

E- No. 27.
1,000—16-5-98

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1898.9 { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7th August 1898.9

OFFICE NOTE No. 968 A/A

To

W.

With reference to P.W.D. - Code Volume II, Chapter III, para 365, I beg to submit, herewith, for the year -- 1898-99, the Capital and Revenue Account of Government buildings (Imperial -- Military) let or available for rent as residences, in the Madras Presidency, together with a brief report summarizing the financial results.

Offg: C.
7-8-98