

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

1936-37

AND OF

CONNECTED RECEIPTS



**NEW DELHI: PRINTED BY THE MANAGER
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NEW DELHI;
The 28th February 1936.

GENERAL SUMMARY OF ESTIMATES

Heads.	Accounts, 1934-35.			Budget Estimate, - 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
⁴³ ▲▲XV DEFENCE SERVICES— EFFECTIVE	40,28,35,982	4,81,32,361	35,47,03,621	41,77,51,000	4,47,09,000	37,30,42,000	41,59,17,000	4,61,45,000	36,97,72,000	42,83,05,000	4,56,35,000	38,26,70,000
⁴⁹ ▲▲XVI DEFENCE SERVICES— NON-EFFECTIVE	8,66,99,074	48,69,619	8,18,29,455	8,69,88,000	45,68,000	8,24,20,000	8,72,06,000	46,89,000	8,25,17,000	8,37,54,000	36,84,000	8,00,70,000
50 TRANSFERS TO DEFENCE RESERVE FUND.	68,92,924	...	68,92,924	-56,62,000	..	-56,62,000	-24,89,000	...	-24,89,000	-82,40,000	...	-82,40,000
TOTAL	49,64,27,980	5,30,01,980	44,34,26,000	49,90,77,000	4,92,77,000	44,98,00,000	50,06,34,000	5,08,34,000	44,98,00,000	50,38,19,000	4,93,19,000	45,45,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

Major Head ⁴⁸~~XXXVI~~—Defence Services—Effective (sub-divided into twelve account heads) :—

Head 1/I.—Fighting Services.

Head 2/II.—Administrative Services.

Head 3/III.—Manufacturing Establishments (including stores).

Head 4/IV.—Army Headquarters, Staff of Commands, etc.

Head 5/V.—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

Head 6/VI.—Special Services.

Head 7/VII.—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

Head 8/VIII.—Military Engineer Services (including stores).

Head 9/IX.—Auxiliary and Territorial Forces.

Head 10/X.—Royal Air Force (including stores).

Head 11/XI.—Royal Indian Navy (including stores).

Head 12/XII.—Quetta Reconstruction.

Major Head ⁴⁹~~XXXVII~~—Defence Services—Non-effective (sub-divided into three account heads)

Head 1/I.—Army.

Head 2/II.—Royal Air Force.

Head 3/III.—Royal Indian Navy.

Major Head. 50—Transfers ^{to}~~from~~ Defence Reserve Fund.

2. The Defence Department of the Government of India controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term "Pay" used in this budget includes all allowances except when they are shown separately e.g., kit and clothing allowances.

**DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE
YEAR 1936-37 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13½).	Total
	Rs.	Rs.	Rs.
EXPENDITURE—			
48.—DEFENCE SERVICES—EFFECTIVE—			
1.—FIGHTING SERVICES	14,20,17,000	2,93,52,000	17,13,69,000
2.—ADMINISTRATIVE SERVICES	6,57,58,000	40,50,000	6,98,08,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,46,58,000	28,18,000	2,74,76,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,95,08,000	10,32,000	2,05,40,000
5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISH- MENTS, M. E. S., R. A. F. AND R. I. N.)	3,10,50,000	47,20,000	3,57,70,000
6.—SPECIAL SERVICES . . . . .	..	..	..
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	1,88,76,000	92,48,000	2,81,24,000
8.—MILITARY ENGINEER SERVICES (IN- CLUDING STORES)	3,65,61,000	4,05,000	3,69,66,000
9.—AUXILIARY AND TERRITORIAL FORCES	63,21,000	..	63,21,000
10.—ROYAL AIR FORCE (INCLUDING STORES)	99,92,000	94,74,000	1,94,66,000
11.—ROYAL INDIAN NAVY (INCLUDING STORES)	54,57,000	20,08,000	74,65,000
12.—QUETTA RECONSTRUCTION	50,00,000	..	50,00,000
TOTAL	36,51,98,000	6,31,07,000	42,83,05,000
49.—DEFENCE SERVICES—NON- EFFECTIVE—			
1. ARMY	3,67,26,000	4,55,80,000	8,23,06,000
2. ROYAL AIR FORCE	32,000	5,20,000	5,52,000
3. ROYAL INDIAN NAVY	1,40,000	7,56,000	8,96,000
TOTAL	3,68,98,000	4,68,56,000	8,37,54,000
50.—TRANSFERS FROM DEFENCE RESERVE FUND	—82,40,000	..	—82,40,000
TOTAL EXPENDITURE	39,38,56,000	10,99,63,000	50,38,19,000

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1936-37 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XXXVI.—DEFENCE SERVICES—EFFECTIVE—			
I.—FIGHTING SERVICES	4,84,000	2,05,80,000	2,10,64,000
II.—ADMINISTRATIVE SERVICES	18,23,000	48,000	18,71,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	68,87,000	..	68,87,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	57,000	2,000	59,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)	1,09,07,000	4,17,000	1,13,24,000
VI.—SPECIAL SERVICES . . . . .	..	4,000	4,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	7,14,000	1,44,000	8,58,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	30,24,000	1,000	30,25,000
IX.—AUXILIARY AND TERRITORIAL FORCES.	20,000	..	20,000
X.—ROYAL AIR FORCE (INCLUDING STORES)	2,00,000	24,000	2,24,000
XI.—ROYAL INDIAN NAVY (INCLUD- ING STORES)	2,91,000	8,000	2,99,000
XII.—QUETTA RECONSTRUCTION. . . . .	..	..	..
TOTAL	2,44,07,000	2,12,28,000	4,56,35,000
XXXVII.—DEFENCE SERVICES—NON- EFFECTIVE—			
I. ARMY	2,20,000	34,56,000	36,76,000
II. ROYAL AIR FORCE . . . . .	..	..	..
III. ROYAL INDIAN NAVY	2,000	6,000	8,000
TOTAL	2,22,000	34,62,000	36,84,000
TOTAL RECEIPTS	2,46,29,000	2,46,90,000	4,93,19,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	...	...	14,45,92,000	...	...
B.—MISCELLANEOUS	...	...	—30,05,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,30,000	...	...
TOTAL	...	...	14,20,17,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	30,62,060	...	...	...
B.—EDUCATION	...	38,02,000	...	...	...
C.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,77,12,000	3,05,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	51,000	19,87,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	9,77,000	42,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	71,09,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
H.—CENTRAL DISPOSALS ORGANISATION.	...	...	...	...	...
I.—MEDICAL SERVICES	12,000	...	1,47,42,000	...	...
J.—MILITARY ACCOUNTS OFFICES	...	...	...	...	...
K.—ECCLIASTICAL ESTABLISHMENTS	4,35,000	...	...	...	...
L.—CANTONMENTS	21,29,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	13,78,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	10,12,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,42,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	2,54,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
TOTAL	25,76,000	74,06,000	3,44,94,000	25,88,000	84,87,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MEDICAL STORE DEPOTS AND WORK- SHOPS	...	...	...	...	...
B.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,97,000	...	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	...	1,48,51,000
D.—GRASS FARMS	...	...	...	40,53,000	...
E.—DAIRY FARMS	...	...	...	29,81,000	...
TOTAL	...	...	1,97,000	70,34,000	1,48,51,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	87,000	15,30,000	13,02,000	11,40,000	16,00,000
B.—STAFF OF COMMANDS	...	33,39,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADES	...	84,65,000	...	...	...
TOTAL	87,000	1,33,34,000	13,02,000	11,40,000	16,00,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)—					
A.—R. I. A. S. C.	...	...	...	2,22,61,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	21,03,000	...
C.—I. A. O. C.	...	...	...	...	66,63,000
D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH	...	...	...	...	23,000
TOTAL	...	...	...	2,43,64,000	66,86,000
CARRIED OVER	26,63,000	2,07,40,000	17,80,10,000	3,51,28,000	3,16,24,000

FOR THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Director of Regulations and Forms.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	14,45,32,000
...	—80,05,000
...	4,30,000
...	14,20,17,000
...	30,62,000
...	88,02,000
...	1,80,17,000
...	20,38,000
...	10,19,000
...	71,09,000
2,07,000	2,07,000
...	1,47,54,000
...	98,00,000	...	...	...	98,00,000
...	4,85,000
...	21,29,000
...	13,78,000
...	10,12,000
...	5,42,000
...	2,54,000
...	2,00,000	2,00,000
2,07,000	98,00,000	...	...	2,00,000	6,57,58,000
25,76,000	25,76,000
...	1,97,000
...	1,48,51,000
...	40,53,000
...	29,81,000
25,76,000	2,46,58,000
...	4,19,000	93,000	2,57,000	...	12,76,000	...	...	77,04,000
...	33,39,000
...	84,65,000
...	4,19,000	93,000	2,57,000	...	12,76,000	...	...	1,95,08,000
...	2,22,61,000
...	21,03,000
...	66,63,000
...	23,000
...	3,10,50,000
27,83,000	4,19,000	93,000	2,57,000	98,00,000	12,76,000	...	2,00,000	28,29,91,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE— <i>contd.</i>					
BROUGHT FORWARD.	26,63,000	2,07,40,000	17,80,10,000	3,51,26,000	3,16,24,000
HEAD 6.—SPECIAL SERVICES—					
TOTAL					
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,16,000	...	...	1,58,40,000	...
B.—HIRED TRANSPORT, ETC. . . . .	...	...	...	7,10,000	...
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	....	...	...	20,93,000	...
D.—MISCELLANEOUS . . . . .	...	...	...	...	...
TOTAL	1,16,000	...	...	1,86,43,000	...
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	...	...	...	3,65,61,000	...
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES . . . . .	...	...	63,21,000	...	...
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) . . . . .	...	...	...	...	...
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	54,57,000	...	...	...	...
HEAD 12.—QUETTA RECONSTRUCTION.	...	...	...	50,00,000	...
49.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY . . . . .	...	...	3,67,26,000	...	...
HEAD 2.—ROYAL AIR FORCE . . . . .	...	...	...	...	...
HEAD 3.—ROYAL INDIAN NAVY	1,40,000	...	...	...	...
TOTAL	1,40,000	...	3,67,26,000	...	...
GRAND TOTAL	83,76,000	2,07,40,000	22,10,57,000	9,53,30,000	3,16,24,000

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance Departments and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Government and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities.

THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—concl'd.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Director of Regulations and Forms.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,83,000	4,19,000	93,000	2,57,000	98,00,000	12,76,000	...	2,00,000	28,29,91,000
...	1,59,56,000
...	7,10,000
...	20,93,000
...	1,17,000	1,17,000
...	1,17,000	1,88,76,000
...	3,65,61,000
...	63,21,000
...	99,92,000	...	99,92,000
...	54,57,000
...	50,00,000
...	3,67,26,000
...	32,000	...	32,000
...	1,40,000
...	32,000	...	3,68,98,000
27,83,000	4,19,000	93,000	2,57,000	98,00,000	12,76,000	1,00,24,000	3,17,000	40,20,96,000

at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the budgets or saving in the sanctioned Budget.

STRENGTHS OF PERSONNEL AND ANIMALS.

(11)

STATEMENT I.—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1935 and 1st April 1936, whose cost is chargeable wholly or partly to Indian Revenues.

1	1936.								1935.						
	Officers with King's Com-missions.	Indian Com-missioned officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reserv-ists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reserv-ists.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
ARMY.															
I.—FIGHTING UNITS—INDIA PROPER AND BURMA.															
(1) Cavalry	429	11	2,830	391	10,428	...	5,202	2,940	429	2,830	399	10,430	..	5,202	2,940
(2) Artillery	549	1	8,974	194	10,729	...	3,983	2,044	550	8,973	194	10,757	..	3,980	2,325
(3) Engineers—Sappers and Miners	150	...	163	211	9,478	114	609	2,350	150	163	211	9,476	114	611	2,350
(4) Infantry	2,623	54	38,932	2,263	87,387	2	8,185	24,120	2,623	38,931	2,295	87,387	2	8,184	24,120
(5) Signal Service	145	...	1,895	71	3,586	59	753	625	144	1,938	68	3,559	59	763	625
(6) Tank Corps	96	...	1,127	...	...	...	248	...	96	1,127	..	..	..	256	..
(7) Indian Supplementary Reserve . . . . .	...	...	...	...	...	...	...	255	..	..	..	..	..	..	255
(8) Railway Nucleus Reserve	1	...	1	...	...	2	3	650	1	1	..	..	2	3	650
TOTAL FIGHTING UNITS	8,993	66	53,922	3,130	1,21,608	177	18,983	32,984	8,993	53,963	3,167	1,21,609	177	18,999	33,265
II.—STAFF (inclusive of personnel of Administrative Services,—															
(1) Army Headquarters	152	...	55	16	...	733	372	...	146	47	14	..	718	366	..
(2) Command Headquarters	109	...	76	4	34	139	3	...	109	95	4	34	175	1	..
(3) Districts and Brigades	308	...	245	...	96	447	24	...	300	258	..	94	435	24	..
(4) Embarkation Staff	10	...	23	1	2	54	46	...	10	23	1	2	54	46	..
(5) Railway Transport Staff	1	...	13	...	...	2	...	...	1	13	..	..	2	..	..
(6) Miscellaneous	9	...	42	2	3	5	73	...	7	42	2	7	1	71	..
TOTAL STAFF	589	...	459	23	135	1,380	513	...	573	483	21	137	1,385	608	..
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)															
	107	...	133	11	84	62	492	...	105	133	11	86	69	484	..
IV.—EDUCATIONAL ESTABLISHMENTS															
	65	...	164	52	90	490	246	3	61	164	49	87	484	231	..

V.—ROYAL INDIAN ARMY SERVICE CORPS.	458	...	699	230	13,799	1,734	5,833	4,846	463	699	230	13,305	1,363	5,882	4,811
Deduct—Numbers taken against Item II.	60	...	28	1	130	295	32	...	59	10	1	...	32	32	...
Balance	398	...	671	279	13,669	1,439	5,801	4,846	404	689	235	13,305	1,331	5,850	4,811
VI.—INDIAN ARMY ORDNANCE CORPS	140	...	581	6	1,082	876	190	85	144	590	6	1,022	876	225	85
Deduct—Numbers taken against Item II.	26	...	12	...	...	...	...	...	37	11	...	...	...	...	...
Balance	115	...	569	6	1,082	876	190	85	117	579	6	1,022	876	225	85
VII.—MEDICAL SERVICES	922	...	815	623	4,265	...	4,697	3,570	920	813	623	4,265	...	4,697	3,570
Deduct—Numbers taken against Item II.	59	...	12	1	...	...	...	...	59	13	1	...	...	...	...
Balance	863	...	803	622	4,265	...	4,697	3,570	861	801	622	4,265	...	4,697	3,570
VIII.—VETERINARY SERVICES	62	15	4	118	545	56	92	77	61	4	112	555	53	90	77
Deduct—Numbers taken against Item II.	18	...	...	...	...	8	...	...	17	...	...	...	7	...	...
Balance	44	15	4	118	545	48	92	77	44	4	112	555	46	90	77
IX.—ARMOUNT SERVICES	82	...	15	8	150	281	2,612	...	81	15	9	145	277	2,621	...
Deduct—Numbers shown against Item II.	6	...	...	...	...	8	...	...	6	...	...	...	4	...	...
Balance	26	...	15	8	150	273	2,612	...	26	15	9	145	273	2,621	...
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).	829	60	114	144	587	5,240	2,010	169	373	120	144	588	5,411	2,012	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent, Establish- ment).	121	...	251	28	6	...	...	...	121	251	28	6	...	...	...
XII.—ROYAL AIR FORCE	262	...	1,888	5	210	509	795	...	265	1,894	5	220	532	767	...
ROYAL INDIAN NAVY	97	...	48	...	1,284	97	29	...	98	43	...	1,284	98	81	...
MILITARY ENGINEER SERVICES	268	...	194	...	...	1,427	527	...	233	195	...	...	1,426	527	...
TOTAL	7,272	141	59,230	4,426	1,43,715	12,018	86,992	41,784	7,274	59,333	4,459	1,43,809	12,108	87,042	41,977

Note 1.—Departmental officers (e.g., Commissaries, etc.) holding King's Commissions, Lady pyees and civilian gasetted officers of superior services are included in columns 2 and 9.

Note 2.—Matrons are included in columns 8 and 10.

Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gasetted officers of subordinate services are also included in columns 4 and 11.

Note 4.—"Followers" includes artificers and menials.

Note 5.—The numbers shown under 1933 differ in a few cases from those shown in the budget 1933-34 owing to certain discrepancies in the previous year which have now been rectified.

Note 6.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishment in 1936 will be 220 excluding 7 in the employ of Political and Cantonments Departments.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

	1936.								1935.							
	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks	Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians,	Follow-ers.	Indian reser-vists.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
II.—STAFF—																
(1) Army Headquarters—																
Commander-in-Chief and Personal Staff.	5	...	1	2	...	3	3	...	6	1	2	..	3	3	..	
Military Secretary's Branch	4	...	4	1	...	41	19	...	5	..	1	..	44	19	..	
General Staff Branch	43	...	23	4	...	104	89	...	43	21	3	..	108	89	..	
Adjutant General's Branch	34	...	4	5	...	150	96	...	32	4	5	..	150	95	..	
Quartermaster General's Branch	31	...	6	4	...	103	61	...	29	4	3	..	108	61	..	
Master General of Ordnance Branch	31	...	15	...	...	297	97	...	30	15	..	..	293	96	..
Central Revision Section.	1	...	2	...	...	14	3	...	1	2	..	..	14	3	..
Principal Supply Officer's Com-mittee.	3	...	...	...	...	16	4	...	..	..	..	..	..	..	..
TOTAL ARMY HEADQUARTERS	152	...	55	16	...	733	372	...	146	47	14	..	718	366	..	
(6) Miscellaneous—																
Military Prisons and Detention Barracks.	3	...	36	...	...	1	11	...	1	36	..	..	1	11	..
Personal Staff of Governor General Garrison Quartermasters, Rest Camps, etc.	6	...	6	2	...	3	4	...	6	..	2	..	..	60	..
TOTAL MISCELLANEOUS	9	...	42	2	3	5	73	...	7	42	2	7	1	71	..	
III.—MILITARY TRAINING ESTABLISH-MENTS (exclusive of personnel of Departmental Corps)—																
Staff College	51	...	5	...	..	2	7	21	...	49	5	..	2	21	..
Small Arms Schools India—																
Headquarters	2	...	...	...	...	2	...	...	2	..	..	..	2	...	..
Pachmarhi Wing	9	...	25	7	...	29	3	54	...	9	25	7	29	4	53	
Ahmednagar Wing	9	...	16	1	...	11	3	17	...	9	16	1	11	3	17	
Physical Training—																
Command Gymnasia	...	...	4	...	...	...	...	...	..	4	..	..	..	..	..
Ambala School	6	...	9	...	15	6	26	...	6	9	..	15	6	26	..	
Equitation School	6	...	5	1	12	14	296	...	6	5	1	13	14	296	..	
Senior Officers' School	6	...	5	...	5	5	7	...	6	5	..	5	5	7	..	
Artillery School	7	...	12	...	...	4	38	...	7	12	..	1	4	37	..
Tank Corps School	5	...	39	...	1	3	13	...	5	39	..	1	3	13	..	
Education of Military Medical pupils.	...	...	...	...	...	12	...	...	..	..	..	..	12	..	..
Army Signal School	6	...	13	2	9	3	20	...	6	13	2	9	9	14	..	
TRAINING ESTABLISHMENTS	107	...	133	11	84	62	492	...	105	133	11	86	69	484	..	

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—

Army Headquarters	4	4	8	2	4	4	4	4	4	4	4	4	4	4	4	4	4
Command Headquarters	18	12	14	139	10	12	13	139	100	13	139	1	1	1	1	1	1
Districts																	
Garrison schools, British troops		101		1													
Garrison schools, Indian troops																	
School of Education, Headquarters																	
School of Education, Educational wing	9	14	8	13	86	21	9	14	8	13	86	21	9	14	8	13	86
School of Education, Antigua wing	3	9	1	19	1	2	3	9	1	19	1	2	3	9	1	19	1
Lawrence Royal Military School, Banawat		4			86	70		7			86	62		7			86
Lawrence Military Asylum, Abu		3			2			3			2			3			2
Prince of Wales' Royal Indian Military College, Dehra Dun	1	2		23	53		1	2		23	53		1	2		23	53
Kitchener College, Nowgong	4	4	5	8	18	23	2	2	2	5	16	16	2	2	2	5	16
King George's Royal Military Schools	3	3	19	21	26	99	3	3	3	19	21	26	3	3	3	19	21
Board of Examiners	1				3	2	1				3	2	1				3
Indian Military Academy, Dehra Dun	22	8	2	6	123	29	3	20	8	2	6	120	3	29	2	6	120
TOTAL EDUCATIONAL ESTABLISHMENTS.	65	164	52	90	490	246	3	61	164	49	87	484	231	..	..	..	..

V.—ROYAL INDIAN ARMY SERVICE

Corps—

Army Headquarters	16							14									
Command Headquarters	14	5		84	69			17									
District Headquarters	26	13		96	194			24									
Embarkation Staff	4	10	1	32	32			4	10	1	32	32					
Training Institutions				15							15						
Supply Companies and Supply Depots	132	250	83	24	734	1,881		129	257	80	615	1,574					
Animal Transport	52	87	125	9,809	97	1,459	1,576	48	89	129	9,859	97	1,475	1,576			
Mechanical Transport units	73	155	54	3,087	180	990	3,270	87	165	60	2,751	189	1,388	3,235			
R. I. A. S. C. Training Group	16	13	10	440	17	64		16	13	10	440	17	62				
Central Mechanical Transport stores depot	5	19		15	123	116		5	19		15	123	116				
Headquarters Maintenance Group, M. T.	4	4		81	20	66		4	4		81	20	12				
Vehicle Reserve Depot	2	8	1	102	13	111		2	8	1	64	13	111				
Technical Inspectors, M. T.	14	8		21	12	15		14	8		21	12	15				
Experimental Section, M. T.	3	8		9	8	17		3	8		9	8	15				
School of Cookery	1	4		1	6			1	4		1	6					
R. I. A. S. C. Record office	5	5		54	13			5	5		54	13					
Heavy Repair Shops, M. T.	18	84	6	116	94	1,063		17	83	5	110	94	1,063				
Reserve for leave, etc.—																	
Mechanical Transport	32	52			36			32	52			36					
Animal Transport	9	3			8			9	3			8					
Supply Service	32	21			47			32	21			49					
TOTAL ROYAL INDIAN ARMY SERVICE CORPS	458	699	280	13,799	1,734	5,833	4,846	463	699	286	13,305	1,863	5,882	4,811	..	..	..

FOR THE YEAR 1936-37.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd.*

	1936.								1935.						
	officers with King's Com-missions.	Indian Com-missioned Officers.	British other ranks.	Indian Officers with Viceroy's Com-mission.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officer with King's Com-missions.	British with other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
VI.—INDIAN ARMY ORDNANCE CORPS—															
Army Headquarters	9	...	12	...	...	...	...	...	10	11	...	...	...	...	...
Command Headquarters	5	...	12	...	...	22	...	...	7	13	...	...	22	...	...
District Headquarters	11	...	25	...	...	20	...	...	10	24	...	...	21	...	...
Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. (<i>Head 2-F (a)</i>).	89	...	458	5	1,066	820	190	85	91	460	5	1,007	818	225	85
I. A. O. C. School of Instruction (<i>Head 2-F (b)</i>).	3	...	4	1	16	14	...	...	3	5	1	15	15	...	...
Reserve for leave, etc.	23	...	70	...	...	...	...	...	23	77	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS.	140	...	581	6	1,082	876	190	85	144	590	6	1,022	876	225	85
VII.—MEDICAL SERVICES—															
Royal Army Medical Corps—															
Army Headquarters	6	...	...	...	...	...	...	...	5	...	...	...	...	...	...
Command Headquarters	8	...	...	...	...	...	...	...	8	...	...	...	...	...	...
District Headquarters	21	...	...	...	...	...	...	...	19	...	...	...	...	...	...
Embarkation Staff	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
I. H. C., etc.	2	...	...	...	...	...	...	...	3	...	...	...	...	...	...
Hospitals	207	...	365	...	...	...	...	...	208	365	...	...	...	...	...
Military Food Laboratory	1	...	7	...	...	...	...	...	1	7	...	...	...	...	...
Lethal Stores Inspectorates and Chemical Defence Research.	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
School of Education . . . . .	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...
	264	...	373	...	...	...	...	...	264	373	...	...	...	...	...
Indian Medical Service—															
Army Headquarters	3	...	...	...	...	...	...	...	4	...	...	...	...	...	...
Command Headquarters	5	...	...	...	...	...	...	...	6	...	...	...	...	...	...
District Headquarters	14	...	...	...	...	...	...	...	15	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Medical Store Depots and Workshops.	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...
Lethal Stores Inspectors and Chemical Defence Research.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Hospital Corps	8	...	...	...	...	...	...	...	7	...	...	...	...	...	...
Hospitals	265	...	...	...	...	...	...	...	264	...	...	...	...	...	...
Ordnance Factories	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Kitchener College, Nowgong	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Reserve for leave, etc.	51	...	...	...	...	...	...	...	51	...	...	...	...	...	...
	354	...	...	...	...	...	...	...	354	...	...	...	...	...	...
Army Dental Corps—															
Army Headquarters . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hospitals	25	...	41	...	...	...	...	...	23	...	...	...	...	...	...
	25	...	41	...	...	...	...	...	23	...	...	...	...	...	...

FOR THE YEAR 1936-37.

Indian Medical Department																			
Army Headquarters	2	1							2	1									
Command Headquarters	1								1										
District Headquarters	7								7										
Embarkation staff	2								2										
Indian Hospital Corps	5								5										
Hospitals	263	421							263	421									
R. I. Military College Dehra Dun	1								1										
Medical Stores Depots and Workshops	7	8							7	8									
Army Ordnance and Clothing Factories	6	7							6	7									
Lethal Stores Inspectorates and Chemical Defence Research		2								2									
Remount Depots		2								2									
Lawrence Royal Military School Sandisar			1								1								
King George's Royal Military Schools			3								3								
Indian Military Academy	1								1										
Education of Military Medical pupils.	1								1										
Governor-General's Body Guard			1								1								
Cantonment Hospital			39								39								
Reserve for leave, etc.	60	118							60	118									
	358	608							358	608									
Female Nurses, etc.—																			
Army Headquarters	1								1										
Hospitals	278	43							278	43									
	279	43							279	43									
Indian Hospital Corps—																			
Medical Services			20	4,265		4,697	3,570				20	4,265		4,697	3,570				
TOTAL MEDICAL SERVICES	922	815	623	4,265		4,697	2,570	920	813	623	4,265		4,697	3,570					
VIII.—VETERINARY SERVICES—																			
Army Headquarters	2								2										
Command Headquarters	4					3			4										
Districts	12								11										
Veterinary hospitals	37	15	3	118	545	44	89	77	37	3	112	555	43	87	77				
Army Veterinary Schools	2		1			1	1		2	1				1	1				
Veterinary Record office						3	2							3	2				
Reserve for leave, etc.	5								5										
TOTAL VETERINARY SERVICES	62	15	4	118	545	50	92	77	61	4	112	555	53	90	77				
IX.—REMOUNT SERVICES—																			
Army Headquarters	2								2										
Command Headquarters	4					8			3										
Remount depots	11		14		5	37	1,616		11	14	4	145	87	1,623					
Breeding operations	10		1			186	996		10	1	5		186	998					
Remount Squadron				3	145														
Leave Reserve	8								8										
TOTAL REMOUNT SERVICES	32		15	8	150	281	2,612		31	15	9	145	277	2,621					

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd.*

1	1936.							1935.							
	Officers with King's Com-missions.	Indian Com-missioned Officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
X.—MISCELLANEOUS ESTABLISHMENTS—															
Governor General's Bodyguard	2	...	...	5	110	...	60	...	2	...	5	110	...	60	...
Governor General's Band . . . . .	...	...	23	...	...	...	6	...	...	23	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army	120	60	...	...	...	...	...	...	170	...	...	...	...	...	...
Medical Store depots and Work-shops . . . . .	...	...	...	...	...	238	459	...	...	...	...	...	239	459	...
Bakeries . . . . .	...	...	...	...	...	...	910	...	...	...	...	...	...	910	...
Butcheries . . . . .	...	...	...	...	...	...	28	169	...	...	...	...	...	28	169
Grass Farms	14	...	42	28	77	105	16	...	14	42	28	77	116	16	...
Dairy Farms	4	...	...	...	...	291	11	...	4	...	...	...	291	11	...
Ordnance and Clothing Factories	41	...	16	...	1	695	72	...	41	19	...	1	692	72	...
Lethal Stores, Inspectorates and Chemical Defence Research	34	...	16	...	15	115	...	...	33	20	...	17	105	...	...
Controlled Flour Mills . . . . .	...	...	...	...	...	8	...	...	...	...	...	...	8	...	...
Military accounts offices	55	...	...	89	...	3,585	436	...	53	...	89	...	3,780	439	...
Ecclesiastical establishments	7	...	...	...	346	...	...	...	6	...	...	345	...	...	...
Administration of Cantonments	36	...	...	16	...	...	...	...	36	...	16	...	...	...	...
Recruiting Staff	10	...	...	5	38	197	11	...	11	...	5	38	197	11	...
Hill Sanitaria and depots . . . . .	...	...	10	...	...	...	...	...	...	10	...	...	...	...	...
Military Attaches	2	...	...	1	...	1	...	...	2	...	1	...	1	...	...
Vocational Training Establish-ments	1	...	1	...	...	2	...	...	1	1	...	...	2	...	...
Technical Examination Branch	3	...	1	...	...	3	1	...	...	...	...	...	...	...	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	329	60	114	144	587	5,240	2,010	169	373	120	144	583	5,411	2,012	169
XI.—AUXILIARY AND TERRITORIAL FORCES.															
Army Headquarters . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Command Headquarters . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
District Headquarters . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auxiliary Force	48	...	207	...	...	...	...	...	48	207	...	...	...	...	...
Territorial Force	73	...	44	23	6	...	...	...	73	44	23	6	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	121	...	251	23	6	...	...	...	121	251	23	6	...	...	...

XII.—ROYAL AIR FORCE—

Squadrons and Staff at Group, Wing Stations, and Wing Headquarters.	167	...	1,128	1	91	74	463	...	172	1,139	1	93	75	459	...
Royal Air Force Hill Depot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Air Force	15	...	26	...	93*	1	13	...	17	20	...	101*	1	16	...
Staff College, Quetta	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...
R. A. F. Education	6	...	6	1	...	7	...	...	6	...	1	...	7	...	...
Royal Air Force Medical Service	10	...	27	...	...	...	...	...	10	27	...	...	...	...	...
Aircraft depot	25	...	503	1	17	265	180	...	23	515	1	17	240	153	...
Aircraft park	16	...	186	...	9	100	97	...	15	175	...	9	98	97	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	21	...	12	2	...	62	42	...	20	12	2	...	62	42	...
TOTAL ROYAL AIR FORCE	262	...	1,888	5	210	509	795	...	265	1,894	5	220	532	767	...

*Includes apprentices for Indian Air Force.

**STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1936 AND 1st APRIL 1935.**

	1936.					1935.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,824	...	...	..	..	13,884	...	...	...	...
(2) Artillery	6,428	730	3,679	..	..	5,940	730	3,580	..	..
(8) Engineers—Supplies and Mules.	232	17	408	26	..	232	17	408	26	..
(4) Infantry and Transporters.	48	103	5,865	...	...	43	76	5,860	...	...
(5) Signals	1,114	6	550	...	...	1,201	6	558	...	...
TOTAL FIGHTING UNITS	21,641	856	10,502	26	...	21,300	829	10,406	26	...
II.—INDIAN ARMY SERVICES CORPS—										
Animal Transport . . . . .	...	397	13,152	...	3,946	...	397	13,259	12	3,946
Supplies . . . . .	...	10	...	...	...	...	4	...	...	...
III.—VETERINARY SERVICES.										
	...	72	...	...	...	...	72	...	...	...
IV.—REVENUE SERVICES										
	(a) 5,646	...	(b) 3,656	1,185	...	5,534(a)	...	3,556(b)	1,185	...
V.—TRAINING ESTABLISHMENTS.										
	172	...	12	...	...	173	...	12	...	...
V.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard.	92	...	...	...	...	92	...	...	...	...
Field Ambulance . . . . .	...	92	...	...	...	...	...	...	...	...
TOTAL INDIA PROPER AND BURMA.	27,551	1,427	27,322	1,211	3,946	27,099	1,302	27,232	1,223	3,946

(a)	1936.	1935.	(b)	1936.	1935.
Horses	1,884	1,647	Mules	600	550
Horses Stallion	313	318	Mules young stock	2,700	2,700
Brood mare and foals	114	114	Donkeys stallions	212	212
Horses, young stock	3,335	3,460	" mares	80	80
			" foals and yearling }	94	94
			" young stock }		
	5,646	5,534		3,656	3,556

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48/XXVI.—DEFENCE SERVICES—EFFECTIVE.

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1984-85.		Budget Estimate, 1985-86.			Revised Estimate, 1985-86.			Budget Estimate, 1986-87.			
	Gross expendi- ture.	Receipts. Rs.	Net expendi- ture. Rs.	Gross expendi- ture. Rs.	Receipts. Rs.	Net expendi- ture. Rs.	Gross expendi- ture. Rs.	Receipts. Rs.	Net expendi- ture. Rs.	Gross expendi- ture. Rs.	Receipts. Rs.	Net expendi- ture. Rs.
1/I.—FIGHTING SERVICES.	17,06,89,274	2,15,14,150	14,91,69,124	17,18,14,000	2,10,48,000	15,07,66,000	17,13,25,000	2,13,14,000	15,00,11,000	17,13,69,000	2,10,64,000	15,03,05,000
2/II.—ADMINISTRATIVE SERVICES	6,58,69,814	13,90,173	6,44,79,641	6,98,87,000	13,57,000	6,85,80,000	6,84,98,000	13,89,000	6,66,59,000	6,98,08,000	13,71,000	6,79,37,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,46,74,733	71,83,516	1,74,91,217	2,47,07,000	66,84,000	1,80,23,000	2,59,47,000	70,20,000	1,89,27,000	2,74,76,000	68,87,000	2,05,89,000
4/IV.—ARMY HEAD-QUARTERS, STAFF OF COMMANDS, ETC.	1,89,98,600	59,139	1,89,39,461	2,01,93,000	52,000	2,01,41,000	2,01,43,000	52,000	2,00,91,000	2,06,40,000	59,000	2,04,81,000
5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S. R. A.F. AND R. I. N.)	3,37,83,225	1,07,12,497	2,30,70,728	3,56,60,000	1,13,00,000	2,43,60,000	3,38,89,000	1,10,90,000	2,27,99,000	3,57,70,000	1,13,24,000	2,44,46,000
6/VI.—SPECIAL SERVICES	21,125	1,215	19,910	...	1,000	—1,000	2,00,000	6,000	1,94,000	...	4,000	—4,000
7/VII.—TRANSPORTATION, CONSERVATION, HOYWEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,68,54,632	12,25,772	2,56,28,860	2,70,14,000	8,32,000	2,61,82,000	2,86,50,000	8,72,000	2,77,78,000	2,81,24,000	8,58,000	2,72,66,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,16,32,397	43,97,159	2,72,35,238	3,61,80,000	28,62,000	3,33,18,000	3,66,30,000	30,55,000	3,35,75,000	3,69,66,000	30,25,000	3,39,41,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	61,17,630	29,451	60,88,179	66,12,000	30,000	65,82,000	63,49,000	20,000	63,29,000	63,21,000	20,000	63,01,000
10/X.—ROYAL AIR FORCE (INCLUDING STORES)	1,70,46,088	2,75,777	1,67,70,311	1,95,91,000	1,91,000	1,94,00,000	1,82,06,000	2,82,000	1,79,44,000	1,94,66,000	2,24,000	1,92,42,000
11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES).	71,54,464	13,43,512	58,10,952	60,93,000	3,52,000	57,41,000	60,80,000	6,15,000	54,65,000	74,65,000	2,99,000	71,66,000
12/XII.—QUETTA RECONSTRUCTION	...	...	...	...	...	...	...	...	...	50,00,000	...	50,00,000
TOTAL	40,28,35,982	4,81,32,361	35,47,03,621	41,77,51,000	4,47,09,000	37,30,42,000	41,59,17,000	4,61,45,000	36,97,72,000	42,83,05,000	4,56,35,000	38,26,70,000

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Approximate annual effective cost of typical units.

Detailed Items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Light Battery.	Heavy Battery.	6" How. Battery (Medium Artillery).	Army co-operation squadron of the Royal Air Force, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,52,690	10,11,290	3,86,340	4,27,000	1,97,650	1,50,900	2,23,240	4,78,960
2. Provisions	1,02,279	1,56,691	31,975	53,540	29,584	18,178	31,220	25,410
3. Clothing	58,850	86,650	26,080	41,660	17,910	10,970	18,350	17,420
4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance .	74,792	61,264	31,979	34,933	18,754	14,485	16,014	28,960
5. Travelling and carriage of stores .	25,360	32,210	12,510	16,360	6,500	5,210	6,770	19,250
6. Animals and forage	1,89,469	11,510	1,50,790	9,944	42,052	382	5,794	..
7. Stores	80,441	56,239	63,317	46,488	27,406	21,432	92,949	5,01,370
8. Miscellaneous	14,250	14,070	9,770	9,200	2,620	2,270	1,870	10,960
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance	1,79,210	2,70,300	..	..	34,760	25,940	49,610	2,21,470
Total.	15,77,341	17,00,224	7,12,761	6,39,125	3,77,236	2,49,767	4,45,817	13,03,800
or roundly	15,77,000	17,00,000	7,13,000	6,39,000	3,77,000	2,50,000	4,46,000	13,04,000

NOTE 1—The above figures do not take into consideration any shortages in establishment or the temporary cut in pay.

NOTE 2—Includes costs of officers' quarters etc., but excludes the cost of maintenance of barracks.

FOR THE YEAR 1936-37.

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATE.

Sub-heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.	14,96,99,538	2,40,711	14,94,58,827	14,38,38,000	2,20,000	14,36,18,000	14,47,10,000	1,40,000	14,45,70,000	14,45,92,000	1,75,000	14,44,17,000
B.—MISCELLANEOUS .	—31,22,470	201	—31,22,671	—30,31,000	...	—30,31,000	—31,20,000	6,000	—31,26,000	—30,05,000	...	—30,05,000
C.—INDIAN INFANTRY SERVING AT HONG- KONG	4,29,255	3,08,594	1,20,661	4,27,000	3,20,000	1,07,000	4,10,000	3,09,000	1,01,000	4,30,000	3,09,000	1,21,000
TOTAL INDIA	14,10,06,323	5,49,506	14,04,56,817	14,12,34,000	5,40,000	14,06,94,000	14,20,00,000	4,55,000	14,15,45,000	14,20,17,000	4,84,000	14,15,33,000
D.—ENGLAND	2,97,61,887	2,10,30,162	87,31,725	3,05,80,000	2,05,08,000	1,00,72,000	2,94,78,000	2,09,68,000	85,10,000	2,93,52,000	2,05,80,000	87,72,000
E.—EXCHANGE	—84,936	—65,518	—19,418	...	...	...	—1,53,000	—1,09,000	—44,000	...	...	...
TOTAL HEAD 1/I	17,06,83,274	2,15,14,150	14,91,69,124	17,18,14,000	2,10,48,000	15,07,66,000	17,13,25,000	2,13,14,000	15,00,11,000	17,13,69,000	2,10,64,000	15,03,05,000

EXPLANATIONS.

Budget 1936-37 is less than budget 1935-36 by Rs. 4.61 lakhs due mainly to :—

Decrease.	In lakhs of Rs.
1. Kit and clothing allowances—reduction in rates	2.91
2. Expenditure in England mainly under—	
(a) capitation payments, as a result of recalculation	3.34
(b) Furlough allowances—Indian Army regimental	7.20
(c) Unemployment Insurance	4.26
(d) Marriage allowances	1.00
3. Miscellaneous decreases (not) . . . . .	.10
	<u>18.81</u>
Increase.	
1. Restoration of the emergency cut in pay	1.53
2. Pay of British soldiers—mainly an underestimate in 1935-36 and restoration of the remaining cut in pay, partly counter- balanced by elimination of an extra day's pay provided in 1935-36 being a leap year	6.55
3. Deferred pay on the basis of actuals	1.75
4. Payment in England towards contributory pensions, due to increase in rates	3.17
5. Pay of unemployed officers in England hitherto provided under other heads	1.20
	<u>14.20</u>
Net increase	<u>4.61</u>

MAIN HEAD 1.—

DETAIL OF SUB-

Units.	Officers with King's commissions.		Indian Commissioned officers.	1936-37. Numbers.			Viceroy's commissioned officers.	Indian warrant officers class II.	Indian other ranks.	Followers.
	British officers.	Indian officers.		Total.	British other ranks.	Indian officers.				
EXPENDITURE										
A.—Forces in India proper and Burma—										
(a) Cavalry—										
(1) British Cavalry	5	135	...	...	135	2,830	...	...	70	1,170
(2) Indian Cavalry	21	257	37	11	305	...	391	1	10,357	4,032
...	...	392	37	11	440	2,830	391	1	10,427	5,202
(b) Artillery—										
(1) Royal Horse Artillery	4	28	...	...	28	820	4	...	280	462
(2) Royal Field Artillery	10	270	...	...	270	6,081	32	...	1,342	2,180
(3) Mountain Artillery	9	140	...	...	140	684	123	...	6,581	766
(4) Medium Artillery	2	44	...	...	44	946	8	...	394	108
(5) Heavy Artillery	1	15	...	...	15	181	4	...	167	20
(6) Anti aircraft Artillery	1	7	...	...	7	173	...	...	...	12
(7) Training Centres, Depots, etc.	3	22	...	...	22	88	22	...	1,372	202
(8) Indian Field Artillery	1	20	3	1	24	1	1	...	593	233
...	...	546	3	1	550	8,974	194	...	10,729	3,983
(c) Engineers										
...	3	142	8	...	150	163	211	...	9,592	609
(d) British Infantry—										
(1) British Infantry Battalions	45	1,260	...	...	1,260	38,932	45	...	1,890	2,475
(2) Training Company for ditto	1	1	...	...	1	...	4	...	244	12
(e) Indian Infantry—										
(1) Indian Infantry Battalions, Active.	78	832	104	54	990	...	1,529	4	54,829	3,744
(2) Indian Infantry Battalions Gurkhas	20	260	...	...	260	...	441	...	18,159	1,180
(3) Indian Infantry Battalions, Training	18	88	...	...	88	...	88	...	797	72
(4) Headquarters	78	78	...	...	78	...	156	...	11,466	702
(4) Companies	...	2,519	104	54	2,677	38,932	2,263	4	87,385	8,185
(f) Royal Tank Corps—										
(1) Armoured Car Companies	5	60	...	...	60	725	...	...	...	155
(2) Light Tank Companies	3	36	...	...	36	402	...	...	...	93
...	...	96	...	...	96	1,127	...	...	...	248
(g) Indian Signal Corps										
...	...	145	...	...	145	1,895	71	...	3,645	753
(h) Reservists—										
(1) Cavalry	...	...	...	...	...	...	...	...	2,940	...
(2) Artillery	...	...	...	...	...	...	...	...	2,044	...
(3) Engineers	...	...	...	...	...	...	...	...	2,350	...
(4) Infantry	...	...	...	...	...	...	...	...	24,120	...
(5) Signal Service	...	...	...	...	...	...	...	...	625	...
(6) Railway Nucleus Reserve.	...	1	...	...	1	1	...	...	652	3
(7) Supplementary Reserve.	...	...	...	...	...	...	...	...	255	...
...	...	1	...	...	1	1	...	...	32,986	3
Total A.—Forces in India proper and Burma										
...	...	3,841	152	66	4,059	53,922	3,130	5	1,54,764	18,983
B.—Miscellaneous.										
...	...	122	...	60	182	...	6	...	110	60
C.—Indian Infantry serving at Hong Kong										
...	1	14	...	...	14	...	23	...	859	58
Total—Head 1										
...	...	3,977	152	126	4,255	53,922	3,159	5	1,55,733	19,101

FIGHTING SERVICES—contd.

HEADS A, B AND C.

Units.	Officers with King's commissions.			1935-36. Numbers.			Budget Estimate.		
	British officers.	Indian officers.	Total.	British ranks.	Indian officers.	Indian other ranks.	Followers.	1935-36. Rs.	1936-37. Rs.
5	135	...	135	2,830	...	70	1,170	43,00,000	43,46,900
21	254	40	294	...	399	10,360	4,032	82,62,300	83,15,100
...	889	40	429	2,830	399	10,430	5,202	1,25,62,300	1,26,62,000
4	28	...	28	820	4	280	462	12,29,000	12,42,800
10	270	...	270	6,081	32	1,342	2,180	1,03,53,000	1,01,95,400
9	140	...	140	684	123	6,581	768	46,77,000	47,21,200
2	44	...	44	946	8	394	108	18,70,200	18,89,900
1	15	...	15	181	4	167	20	6,32,500	6,09,400
1	7	...	7	173	...	...	12		
3	22	...	22	88	22	1,400	202	8,79,500	8,87,800
1	21	3	24	...	1	593	233	4,42,000	3,67,000
...	547	3	550	8,973	194	10,757	3,980	2,00,83,200	1,99,13,500
3	147	3	150	163	211	9,590	611	53,35,000	53,84,400
45	1,260	...	1,260	38,931	45	1,890	2,475	5,00,84,500	5,05,27,600
1	1	...	1	...	4	244	12		
78	824	112	936	...	1,561	54,883	3,744	4,51,76,300	4,54,88,200
20	280	...	280	...	441	18,159	1,180		
18	88	...	88	...	88	797	71		
78	78	...	78	...	156	11,466	702		
...	2,511	112	2,623	38,981	2,295	87,839	5,184	9,52,60,800	9,59,65,800
5	60	...	60	725	...	...	160	21,25,900	21,49,700
3	36	...	36	402	...	...	96		
...	96	...	96	1,127	...	...	256	21,25,900	21,49,700
...	143	1	144	1,938	68	3,618	768	62,45,200	63,57,600
...	...	...	...	...	...	2,940	...	22,25,000	21,59,000
...	...	...	...	...	...	2,325	...		
...	...	...	...	...	...	2,350	...		
...	...	...	...	...	...	24,120	...		
..	1	...	1	1	...	625	...		
...	...	...	...	...	...	652	3		
...	...	...	...	...	...	255	...		
...	1	...	1	1	...	33,267	3	22,25,000	21,59,000
...	3,834	159	3,993	53,963	3,167	1,55,051	18,999	14,38,88,000	14,45,92,000
...	122	60	172	...	6	110	60	-80,21,000	-30,05,000
1	14	...	14	...	23	859	57	4,27,000	4,30,000
...	3,970	209	4,179	53,963	3,196	1,56,020	19,116	14,12,34,000	14,20,17,000

EXPLANATIONS.

NOB-HEAD A.—*Forces in India proper and Burma.*

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—With effect from March 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier Troop) and 3 sabre squadrons.

Indian Cavalry.

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, viz., 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons with the following peace establishment:—

British officers (including Indian officers with King's commissions).	Indian officers.	Indian other ranks.	Followers.
14	19	492	192

3. The total reserve establishment of the Indian Cavalry is 2,940 class C. A number of classes 'A' and 'B' reservists still exist; these will be gradually eliminated. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Regular periodical reliefs are carried out, two years being spent in a frontier station and 4 or 5 years in non-frontier stations.

Royal Artillery.

(i) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, viz., (i) The Royal Horse and Royal Field Artillery and (ii) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

* A system under which each man provided his own horse and equipment.

EXPLANATIONS—contd.

The following table shows the number of units of the various branches serving in India :—

	Number of Batteries to a Brigade.	Number of Guns to a Battery.	Number of Brigades, etc.
<i>Royal Artillery.</i>			
Royal Horse Artillery	..	Six-18 pdr.	No Brigade organisation exists in India. There are 4 independent Batteries.
Field, Horsed (Higher establishment.)	4	2 Batteries of six 18 pds. each and 2 Batteries of six 4.5" Hows. each.	4 Brigades.
Field, Horsed (Lower establishment.)	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	4 Brigades.
Field, Mechanized	4	2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4.5" Hows. each.	2 Brigades.
Mountain	4	1 Light Battery (British) and Mountain Batteries each of four 3.7" Hows.	3 6 Brigades. 1 Unbrigaded Mountain Battery. 1 Section—Chitral. 1 Survey Section.
Medium	3	2 Batteries of six 6" Hows. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Aircraft	..	Eight 3 inch 20 cwt.	1 Battery.
Heavy	2	Various	1 Brigade.

(ii) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

The Mountain Artillery Training Centre at Ambala recruits and trains Indian ranks for Light and Mountain and Heavy Artillery.

Indian Artillery.

As a measure of Indianization a Regiment of Indian Artillery was formed with effect from the 15th January 1935, i.e., the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company Madras Pioneers was abolished with effect from the same date. A training battery to recruit and train Indian ranks for the Indian Artillery is being formed from 1st April 1936 by expanding the Royal Artillery Training Centre at Muttra.

Field, Horsed	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	1 Brigade.
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Engineer units.

(i) *Present organisation.*—The Engineers include four branches :—

- (1) Field Units.
- (2) Works Services (provided for under Head, 8—Military Engineer Services).
- (3) Defence Lights Maintenance Section.
- (4) Transportation.

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies and 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

EXPLANATIONS—*contd.*

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purposes of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(ii) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

British Infantry.

Organisation.—There are 45 British Infantry battalions in India. Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the “Cardwell system”.

Three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

Organisation of the battalion.—In 1929, a change of organisation was introduced, and the battalion now comprises:—

Headquarters Wing

1 Support company.

3 Rifle companies.

Each rifle company has 4 Lewis guns.

The support company is organised into headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

Indian Infantry.

In 1914 the number of Indian Infantry units was:—

95 Infantry regiments of 1 battalion	. . . . .	95 battalions.
11 Infantry regiments of 2 battalions	. . . . .	22 „
		<u>117 „</u>

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is debitable to the Indian^{*} revenues is :—

Active battalions (excluding Gurkhas) in India	78
Gurkha battalions (all in India)	20
Training battalions (all in India)	18

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 79† battalions at 280 per battalion) is 22,120, class 'C'. A number of classes 'A' and 'B' still exist these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, e.g., Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

Royal Tank Corps.

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

Organisation.—3 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Light Tanks; 4 for Company Headquarters and 7 per Section.

5 Armoured Car Companies. Each company consists of Headquarters and 3 Sections and is armed with 16 armoured cars; 1 for Company Headquarters and 5 per Section. The armoured cars at present in India are of various types.

Drafts are found from Tank Battalions at Home and are given special training in armoured car work before proceeding to India.

Reliefs in India are carried out periodically in accordance with a set programme.

The Royal Tank Corps School, India, located at Ahmednagar, trains officers and non-commissioned officers as armament and driving and maintenance instructors. It is budgetted for under head 2-A (j).

Signals.

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depot called the Signals Service Depot was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

- Signal Training Centre, India.
- 2 Corps Signals.
- 4 Cavalry Brigade Signal Troops.
- 4 Divisional Signals.
- 3 District Signals.
- 1 Experimental Wireless Section.
- Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

Depots.—The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian Infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Impl. Govt. and Federated Malay States Government.

† Includes reserve establishment of the Indian Infantry battalion lent for service in China.

EXPLANATIONS—*contd.*

(ii) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(iii) The main changes in the re-organisation of the Indian Signal Corps during 1933 were:—

(1) Abolition of "T" Company, Indian Signal Corps.

(2) Re-organisation of the Signal Training Centre (India).

(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation.

Reservists.

The Army reserve is intended to supplement the regular Army on mobilization. It consists of:—

(1) The Army in India Reserve of Officers.

(2) Indian Army Reservists.

(3) The Indian Supplementary Reserve.

(4) The Railway Reserve Regiment.

2. (1) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

The establishment of the Army in India Reserve of Officers is 1,468 comprised of 776 officers in class "A" and 692 in class "B".

Training is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class "B" do no training in peace.

Pay.—On joining the Reserve, officers of class "A" receive an outfit allowance of Rs. 400.

In time of peace every officer of class "A" receives a retaining fee of Rs. 200 per annum and every officer of class "B" Rs. 100 per annum. This allowance in the case of officers of class "A" includes a sum of Rs. 50 for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(2) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class 'C' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class 1 for Gurkha Rifles. The new class 'C' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes 'A' and 'B' reservists which count against the authorised establishment of the reserve but these will be gradually eliminated.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

Pay.—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(3) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

The Indian Supplementary Reserve is divided into two categories:—

(1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.

(2) Category B, consisting of 22 classes of tradesmen who are *not* required to undergo training in peace but are annually trade-tested.

Pay.—Category A reservists receive pay ranging from Rs. 50 to Rs. 90 per mensem according to trade during the period of their training only. For the rest of the year they are paid a bounty ranging from Rs. 4 to Rs. 6 per mensem according to trade.

Category B reservists only receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases for both categories with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

EXPLANATIONS -concl.

(4) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

Training.—Reservists are not required to undergo military training.

Pay.—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

Note.—*British Army Reservists.*—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are:—

- (i) Those who enlisted in India;
- (ii) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad; and
- (iii) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1936-37:—

- (a) Conversion of Draught Cable Section of Peshawar District Signals into a Construction Section, reduction in the peace establishment of the Signal Training Centre, India consequent on the change in the riding syllabus for certain recruits of the Indian Signal Corps and certain Indianization measures resulting in increase of 1 officer, 3 Viceroy's Commissioned officers, 27 Indian other ranks and decrease of 43 British other ranks and 10 followers.
- (b) Reorganisation of Divisional Headquarters Companies, temporary increase of certain establishment for one year and appointment of extra followers in Chitral Section involving an increase of 2 Indian other ranks and a reduction of 2 followers.
- (c) Alterations to the establishments of the Royal Artillery Training Centre and Frontier Posts involving a reduction of 28 Indian other ranks and an increase of 3 followers.
- (d) Alteration in peace establishment of Royal Tank Corps resulting in a reduction of 8 followers.
- (e) Changes in the establishment of Indian Cavalry and Indian Infantry Battalions, Active due to postings of Indian Commissioned officers in Indianized units.
- (f) Alteration in the establishment involving a reduction of 281 reservists in artillery.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

Numbers.			Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.	EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
INDIA.						
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA. Detailed heads—						
3,993	4,059	(1) Pay of officers	3,63,70,476	3,58,82,300	3,62,00,000	3,58,72,000
53,963	53,922	(2) Pay of British soldiers	5,36,98,130	5,29,45,240	5,35,00,000	5,36,00,000
1,58,218*	1,57,899*	(3) Pay of Indian officers and other ranks and civilians	3,82,18,318	3,82,00,000	3,83,30,000	3,81,69,000
18,999	18,983	(4) Pay of followers	37,01,888	37,14,000	37,00,000	37,00,000
		(5) Kit and clothing al- lowances for British troops	47,46,702	47,30,000	45,20,000	45,75,000
		(6) Kit and clothing al- lowances for Indian troops and followers	39,37,172	39,46,000	37,60,000	38,10,000
		(7) Deferred pay and gratuities	23,73,394	22,00,000	24,00,000	23,75,000
		(8) Miscellaneous	25,48,064	23,70,190	24,50,000	24,90,000
		<i>Deduct</i> —Emergency cut in pay ¹	18,94,606	1,49,730	1,50,000	..
TOTAL SUB-HEAD A			14,36,99,538	14,38,38,000	14,47,10,000	14,45,92,000

*Include 200 Recruit Boys.

SERVICES—contd.**EXPLANATIONS.***General.*

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

Item (1).—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowances for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements:—

- (1) A basic pay of rank.
- (2) An Indian allowance.
- (3) A servant's allowance.
- (4) Free quarters or a lodging allowance in lieu.
- (5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

In addition, separation allowance has been introduced for married officers serving in stations, where, under the orders of Government, their families may not accompany them. Officers who were liable to draw decreased emoluments in consequence of the pay revision, were allowed to retain their old rates of pay until promotion or change of appointment; consequently the estimates under all officers' pay heads, are higher than will ultimately be the case when the full effects of the revision have materialised.

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at 3½ annas a day (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the capitation charges, have with effect from 1933-34 been included under this head.

EXPLANATIONS—*contd.*

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The bulk of the British troops on the Indian establishment are now drawing these reduced rates of pay.

Item (3).—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

Item (4).—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

Item (5).—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

Item (6).—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Indian officers is Rs. 37-8-0 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4-0 and Rs. 19-8-0 per annum respectively.

Item (7).—A lump sum payment is made to Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

Item (8).—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1936-37 is more than budget 1935-36 by Rs. 7.54 lakhs due chiefly to the following causes:—

	In lakhs of Rs.
<i>Increase—</i>	
1. Pay of British soldiers—due mainly to an underestimate in budget 1935-36 and the restoration of the remaining half of the emergency cut in pay partly counterbalanced by the elimination of provision for an extra days' pay in 1935-36, being leap year	6.55
2. Deferred pay, based on progress of actuals	1.75
3. Restoration of the emergency cut in pay	1.50
4. Miscellaneous increases mainly provision of out fit allowance to Indian Commissioned Officers . . . . .	.65
	10.45
<i>Decrease—</i>	
Kit and clothing allowances due to reduction in rates	2.91
Net increase	7.54

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MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

Numbers.		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 1936- 36. 37.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
2	2	(1) Pay of officers	33,900		32,200
115	115	(2) Pay of Indian officers, other ranks and civilians	46,000		46,000
60	60	(3) Pay of followers	12,350		12,300
		(4) Kit and clothing allowances	9,550		9,000
		(5) Deferred pay	1,500		1,000
1	1	(6) Hospital charges	6,400		4,000
		(7) Miscellaneous	5,500		5,500
		<i>Deduct</i> —Emergency cut in pay	200		..
		TOTAL MINOR HEAD (a).	1,07,439	1,15,000	1,10,000
170	180	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY		8,00,000	7,85,000
		<i>Deduct</i> —Emergency cut in pay	2,000		..
		TOTAL MINOR HEAD (b)	5,70,686	7,98,000	7,85,000
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPART- MENTS	1,22,553	96,000	1,00,000
		MINOR HEAD (d) <i>Deduct</i>—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925	8,37,923	8,40,000	8,30,000
		MINOR HEAD (e) <i>Deduct</i>—RECOVERIES ON ACCOUNT OF FAMILY ALLOT- MENTS—B. T.	27,06,338	28,90,000	27,80,000
		MINOR HEAD (f) <i>Deduct</i>—RECOVERIES ON ACCOUNT OF FAMILY ALLOT- MENTS—L. A.	3,73,887	3,10,000	4,20,000
		TOTAL SUB-HEAD B	-31,22,470	-30,31,000	-31,20,000
					-30,05,000

SERVICES—*contd.*

EXPLANATIONS:

Minor Head (a)—Governor General's bodyguard—

The decrease of Rs. .05 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

Minor Head (b)—Officers with King's commissions unemployed or under training for the Indian army.—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

The variation in budget 1936-37 as compared with budget 1935-36 is small.

Minor Head (c)—Leave allowances paid by non-military departments.—The provision against this head represents proportionate leave pay charges debited to the Defence Department on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

The increase of Rs. .04 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

Minor Heads (d), (e) and (f) represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments.

The decrease of Rs. 1.30 lakhs in recoveries under minor head (e) and the increase of Rs. .90 lakh in recoveries under minor head (f) are based on progress of actuals.

MAIN HEAD 1:—FIGHTING

The total shown against Head 1-C is distributed as follows :—

Numbers.		Accounts,	Budget	Revised	Budget
1935:	1936:	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.					
Detailed heads—					
14	14	(1) Pay of officers	1,40,550		1,40,000
882	882	(2) Pay of Indian officers and other ranks and civilians	2,35,630		2,40,000
57	58	(3) Pay of followers	10,460		11,800
		(4) Kit and clothing allowances	21,220		22,000
		(5) Deferred pay	520		1,000
		(6) Miscellaneous	19,300		15,200
		<i>Deduct—Emergency cut in pay</i>	<i>680</i>		<i>..</i>
TOTAL SUB-HEAD C.		4,29,255	4,27,000	4,10,000	4,30,000
TOTAL INDIA		14,10,06,323	14,12,34,000	14,20,00,000	14,20,17,000

SERVICES—*contd.***EXPLANATIONS.**

Sub-Head C—Indian Infantry serving at Hong Kong.—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office:

The variation in budget 1936-37 as compared with budget 1935-36 is small.

MAIN HEAD 1.—FIGHTING

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(a) Payments to War Office for British troops serving in India		1,63,34,000		1,60,00,000
(b) Discharge gratuities and deferred pay of British troops		5,20,000		5,00,000
(c) Vocational training of British troops		2,60,000		2,40,000
(d) Furlough allowances and voyage pay of British Regiments—				
(1) Officers		12,00,000		11,60,000
(2) Men		7,20,000		7,20,000
(e) Furlough allowances: Indian Army: Regimental—				
(1) Officers		} 36,00,000	{	27,60,000
(2) Men				1,20,000
(f) National Health Insurance: Army		5,09,000		5,04,000
(g) Unemployment Insurance: Army		18,00,000		13,74,000
(h) Contributory Pensions		15,28,000		18,45,000
(i) Marriage allowances and allotments, British troops		34,00,000		32,00,000
(j) Marriage allowances and allotments, Indian Army		3,80,000		4,80,000
(k) Pay of 2nd Lieutenants on appointment		1,47,000		1,64,000
(l) Consolidated clothing allowances		10,000		6,000
(m) Fighting Units: Miscellaneous		12,000		4,000
(n) Leave allowances paid by non-Military Departments		1,60,000		1,55,000
(o) Pay of Officers unemployed . . . . .		..		1,20,000
Emergency deductions from leave salaries . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,97,61,887	3,05,80,000	2,94,78,000	2,93,52,000
SUB-HEAD E.—Exchange on English Expenditure	—84,936	..	—1,53,000	..
TOTAL EXPENDITURE MAIN HEAD 1	17,06,83,274	17,18,14,000	17,13,25,000	17,13,69,000

SERVICES—*contd.***EXPLANATIONS.**

(a) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(b), (f) (g). These charges pertain to the British troops serving in India, the Indian liability being determined by establishments in India or period of service rendered to India.

(c) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(d) and (l). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(e) This represents leave pay of officers of the Indian Army employed regimentally while on leave *ex-India*.

(h) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 11*d.* Half of this amount is recovered from the soldiers.

(i) and (j). These represent payments in Eng'and to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(k) Pay, etc., issued to British officers on their appointment to the Indian Army is provided for under this head.

(n) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

(o) This represents unemployed pay of officers of the Indian Army residing in England, up to 1935-36 this was debited to the heads to which their pay while on the active list was charged.

MAIN HEAD 1.—FIGHTING

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—				
Detailed heads—				
(1) Contribution by Posts and Telegraphs Depart- ment for soldiers em- ployed as Military Tele- graphists		2,20,000		1,75,000
(2) Miscellaneous				
TOTAL SUB-HEAD A	2,40,711	2,20,000	1,40,000	1,75,000
SUB-HEAD B.—MISCELLANEOUS	201	..	6,000	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	3,08,594	3,20,000	3,09,000	3,09,000
TOTAL INDIA	5,49,506	5,40,000	4,55,000	4,84,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government to Cost of India's defence		2,00,00,000		2,00,00,000
(2) Consolidated clothing allowances		8,000		8,000
(3) Amount received from the Imperial Go- vernment on account of Indian Regiment lent for service in the Colonies		4,00,000		4,72,000
(4) Miscellaneous		1,00,000		1,00,000
(5) Leave allowances paid by non-Military Depart- ments . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,10,30,162	2,05,08,000	2,09,68,000	2,05,80,000
SUB-HEAD E.—EXCHANGE ON ENG- LISH RECEIPTS	—65,518	..	—1,09,000	..
TOTAL RECEIPTS—MAIN HEAD 1	2,15,14,150	2,10,48,000	2,13,14,000	2,10,64,000

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SERVICES—*concl.*

EXPLANATIONS.

MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross Expenditure.	Receipts	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MILITARY TRAINING	28,24,198	39,605	27,84,593	30,75,000	43,000	30,32,000	30,48,000	43,000	30,05,000	30,62,000	60,000	30,02,000
B.—EDUCATION	36,26,699	5,35,027	30,91,672	37,79,000	4,81,000	32,98,000	37,34,000	4,90,000	32,44,000	38,02,000	5,16,000	32,86,000
C.—INDIAN ARMY SERVICE CORPS	72,16,086	19,232	1,71,96,854	1,83,92,000	20,000	1,83,72,000	1,75,68,000	28,000	1,75,40,000	1,80,17,000	20,000	1,79,97,000
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	19,74,493	23,236	19,51,257	21,20,000	23,000	20,97,000	20,58,000	23,000	20,35,000	20,88,000	25,000	20,13,000
E.—ARMY VETERINARY SERVICES	9,53,685	350	9,53,335	9,59,000	1,000	9,58,000	9,80,000	...	9,80,000	10,19,000	...	10,19,000
F.—INDIAN ARMY ORDNANCE CORPS	68,04,874	5,106	67,99,768	71,61,000	6,000	71,55,000	70,21,000	6,000	70,15,000	71,09,000	5,000	71,04,000
G.—MEDICAL COLLEGES AND SCHOOLS	3,51,344	1,989	3,49,355	2,46,000	...	2,46,000	2,42,000	2,000	2,40,000	2,07,000	2,000	2,05,000
H.—CENTRAL DISPOSALS ORGANISATION . . . . .	...	291	—291	...	...	...	...	...	...	...	...	...
I.—MEDICAL SERVICES	1,39,24,400	2,80,023	1,36,44,377	1,47,51,000	2,62,000	1,44,89,000	1,45,31,000	2,80,000	1,42,51,000	1,47,54,000	2,80,000	1,44,74,000
J.—MILITARY ACCOUNTS OFFICERS	91,82,366	16,238	91,66,078	97,65,000	18,000	97,52,000	97,50,000	17,000	97,33,000	98,00,000	14,000	97,86,000
K.—ECOLESTIACAL ESTABLISHMENT	4,49,355	...	4,49,355	4,31,000	...	4,31,000	4,33,000	...	4,33,000	4,35,000	...	4,35,000
L.—ADMINISTRATION OF CANTONMENTS	17,51,250	4,07,928	13,43,322	16,01,000	4,50,000	11,51,000	20,87,000	9,00,000	11,87,000	21,29,000	9,00,000	12,29,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA	12,24,604	296	12,24,308	13,13,000	1,000	13,12,000	13,13,000	...	13,13,000	13,78,000	...	13,78,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	9,83,547	970	9,82,577	10,51,000	1,000	10,50,000	9,99,000	1,000	9,98,000	10,12,000	1,000	10,11,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	3,90,705	...	3,90,705	5,41,000	...	5,41,000	4,70,000	...	4,70,000	5,42,000	...	5,42,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	1,75,102	...	1,75,102	1,92,000	...	1,92,000	1,80,000	...	1,80,000	2,54,000	...	2,54,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	...	...		2,71,000	...	2,71,000	82,000	...	82,000	2,00,000	...	2,00,000
TOTAL INDIA	6,18,32,708	13,30,341	6,05,02,367	6,56,48,000	13,01,000	6,43,47,000	6,44,98,000	17,90,000	6,27,06,000	6,57,53,000	18,23,000	6,39,35,000
R.—ENGLAND	40,47,783	60,028	39,87,735	42,89,000	56,000	41,83,000	40,23,000	49,000	39,74,000	40,50,000	48,000	40,02,000
EXCHANGE	-10,657	-196	-10,461	..	..	..	-21,000	...	-21,000	...	...	...
TOTAL MAIN HEAD 2/II	6,58,69,814	13,90,173	6,44,79,641	6,98,87,000	13,57,000	6,85,30,000	6,84,98,000	18,39,000	6,66,59,000	6,98,08,000	18,71,000	6,79,37,000

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DEFENCE SERVICES ESTIMATES

MAIN HEAD 2/II.—

EXPLANATIONS.

Budget 1936-37 is less than budget 1935-36 by Rs. 5.93 lakhs due mainly to :—

In lakhs of rupees.

Decrease—

1. Royal Indian Army Service Corps—mainly re-organisation of mechanical transport services and Indianisation of Supply Services	4.23
2. Remount Depots—mainly smaller provision for buildings . . . . .	.82
3. Indian Army Ordnance Corps—mainly reduction in temporary establishments . . . . .	.52
4. Smaller provision of new measures under the control of the Principal Staff Officers . . . . .	.71
5. Expenditure in England—mainly furlough allowances	1.89
6. Other miscellaneous decreases (net)	1.40
	9.57

Increase—

1. Restoration of emergency cut in pay	1.80
2. Provision for the Technical Examination Branch at A. H. Q. which was hitherto provided under Head 8 . . . . .	.59
3. Veterinary Services—mainly an under-estimate in 1935-36 and provision for a Central Veterinary Laboratory . . . . .	.60
4. Lethal Stores Inspectorate—due to increased expenditure on temporary labour required for examination of increased outturn in factories65
	3.64
Net decrease	5.93

FOR THE YEAR 1936-37.

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ADMINISTRATIVE SERVICES—*cont.*

MAIN HEAD 2.—

Numbers. 1935- 36.	1936- 37.		Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
EXPENDITURE IN INDIA.						
SUB-HEAD A.—MILITARY TRAINING.						
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.						
Detailed heads—						
4	4	(1) Pay of British soldiers		9,240		9,460
--	--	(2) Pay of Indian officers and other ranks and establishments		..		..
		(3) Kit and clothing allowances		360		350
		(4) Miscellaneous allowances and expenses		1,560		1,330
		<i>Deduct</i> —Emergency cut in pay		..		..
TOTAL MINOR HEAD (a).			10,434	11,160	12,000	11,140
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.						
Detailed heads—						
6	6	(1) Pay of officers		84,000		81,400
9	9	(2) Pay of British soldiers		25,490		27,000
47	47	(3) Pay of Indian officers and other ranks and establishments		17,270		18,000
		(4) Kit and clothing allowances		1,280		1,260
		(5) Miscellaneous allowances and expenses		5,000		4,600
		<i>Deduct</i> —Emergency cut in pay		390		..
TOTAL MINOR HEAD (b).			1,27,223	1,32,650	1,30,000	1,32,260
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.						
Detailed heads—						
38	40	(1) Pay of officer students		4,39,870		4,29,000
11	11	(2) Pay of officers		2,33,770		2,35,680
5	5	(3) Pay of British soldiers		21,390		20,730
32	32	(4) Pay of Indian officers and other ranks and establishments		18,560		18,930
		(5) Kit and clothing allowances		600		660
		(6) Miscellaneous allowances and expenses		52,930		50,000
		<i>Deduct</i> —Emergency cut in pay		2,900		..
TOTAL MINOR HEAD (c).			7,31,168	7,64,220	8,30,000	7,55,000
Carried over			8,68,825	9,08,030	9,72,000	8,98,400

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a).—Command Physical Training Staff.—The responsibility for and supervision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

Minor Head (b).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British officers 52, British other ranks 115, Indian officers 17 and Indian other ranks 342.

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. Twentynine students graduate each year.

Budget 1936-37 is less than budget 1935-36 by Rs. .09 lakhs due to a large number of junior officers coming to the College. The saving is partly counterbalanced by provision for two additional officer students.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . .		8,68,825	9,08,030	9,72,000	8,93,400
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (d)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI.					
Detailed heads—					
2	2	(1) Pay of officers . . .	40,710		40,710
2	2	(2) Pay of establishments	6,430		6,480
		<i>Deduct—Emergency cut in pay</i>	200		..
TOTAL MINOR HEAD (d) . . .		41,650	46,940	47,000	47,190
MINOR HEAD (e)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING.					
Detailed heads—					
9	9	(1) Pay of officers . . .	1,05,000		1,02,200
25	25	(2) Pay of British soldiers	60,160		60,930
99	99	(3) Pay of Indian officers and other ranks and establishments . . .	39,810		39,380
		(4) Kit and clothing allowances	3,390		3,420
		(5) Miscellaneous allowances and expenses . . .	14,700		14,640
		<i>Deduct—Emergency cut in pay</i>	470		..
TOTAL MINOR HEAD (e) . . .		2,19,363	2,22,590	2,14,000	2,20,570
Carried over . . .		11,29,838	11,77,560	12,33,000	11,66,160

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Heads (d) to (f).—The Small Arms School, India, corresponds to the Small Arms School in England and similarly consists of a headquarters and two wings.

- (i) Headquarters.
- (ii) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).
- (iii) Ahmednagar Wing (machine gun).

The object of the School is—

- (i) to train officers, warrant officers and non-commissioned officers as instructors in weapon training,
- (ii) to keep in close touch with weapon training methods in units and to ensure thereby, and by the teaching at the School, that small arms training throughout the Army in India is conducted on a uniform system and in accordance with the manuals.

The annual out-turn of students is British officers 350, British other ranks 224 and Indian officers and other ranks 928.

MAIN HEAD 2.—

Numbers.		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37	Rs	Rs.	Rs.	Rs.
Brought forward		11,29,838	11,77,560	12,33,000	11,66,160
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (f)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING.					
Detailed heads—					
9	9		1,04,000		1,11,000
16	16		40,850		42,000
32	32				
			12,690		12,250
			1,790		1,710
			7,790		7,040
			470		..
		1,63,603	1,66,650	1,66,000	1,74,000
MINOR HEAD (g)—EQUIPMENT SCHOOL, SAUGOR.					
Detailed heads—					
6	6		88,000		80,000
6	5		21,460		21,000
324	324				
			59,270		59,140
			960		950
			18,000		18,610
			420		..
		1,81,105	1,87,270	1,86,000	1,79,700
		14,74,546	15,31,480	15,85,000	15,19,860

ADMINISTRATIVE SERVICES—contd**EXPLANATIONS.**

Budget 1936-37 is more than budget 1935-36 by Rs. 07 lakh due to replacement of certain junior officers by senior officers.

Minor Head (g).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

- (a) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines,
- (b) to teach tactics with a view to ensuring a uniform system of training,
- (c) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

Budget 1936-37 is less than budget 1935-36 by Rs. 07 lakh due to downgrading of two appointments of instructors.

Numbers.		MAIN HEAD 2.—			
1935-	1936-	Accounts,	Budget	Revised	Budget
36-	37.	1934-35.	Estimate.	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
Brought forward .		14,74,546	15,31,480	15,85,000	15,19,860
SUB-HEAD A.—MILITARY TRAINING—<i>contd.</i>					
MINOR HEAD (h)—SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	6	(1) Pay of officers	1,27,120		1,27,450
5	5	(2) Pay of British soldiers	11,930		12,070
23	23	(3) Pay of Indian officers and other ranks and establishments	9,740		9,760
		(4) Kit and clothing allowances	770		770
		(5) Miscellaneous allowances and expenses	12,480		12,580
		<i>Deduct</i> —Emergency cut in pay	570		..
TOTAL MINOR HEAD (h).		1,60,745	1,61,476	1,74,000	1,62,630
MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.					
Detailed heads—					
7	7	(1) Pay of officers	1,18,700		1,20,000
12	12	(2) Pay of British soldiers	33,580		33,770
42	42	(3) Pay of Indian officers and other ranks and establishments	11,770		12,090
		(4) Kit and clothing allowances	1,050		1,080
		(5) Miscellaneous allowances and expenses	8,700		8,650
		<i>Deduct</i> —Emergency cut in pay	520		..
TOTAL MINOR HEAD (i)		1,66,547	1,73,280	1,77,000	1,75,590
MINOR HEAD (j)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR.					
Detailed heads—					
5	5	(1) Pay of officers	69,990		66,430
39	39	(2) Pay of British soldiers	80,320		80,310
17	17	(3) Pay of Indian officers and other ranks and establishments	5,190		5,170
		(4) Kit and clothing allowances	3,620		3,590
		(5) Miscellaneous allowances and expenses	6,440		6,440
		<i>Deduct</i> —Emergency cut in pay	320		..
TOTAL MINOR HEAD (j).		1,58,863	1,65,240	1,68,000	1,61,940
Carried over .		19,60,701	20,31,470	21,04,000	20,20,020

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). Its objects are :—

- (a) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.
- (b) to teach officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.
- (c) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.
- (d) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 81 British officers.

Minor Head (i).—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established :—

- (a) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.
- (b) to provide the gunnery staff for the various practice camps.
- (c) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India.
- (d) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment, etc.
- (e) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British officers 74, British other ranks 80, Indian officers and other ranks 58.

Minor Head (j).—Royal Tank Corps School, India, Ahmednagar, is designed for the following objects :—

- (a) to train officers and non-commissioned officers of the Royal Tank Corps to act as instructors in light tank and armoured car drill, the Webley revolver, light tanks and armoured car machine gunnery and the tactical handling of light tanks and armoured cars.
- (b) to train officers and non-commissioned officers of the Royal Tank Corps as instructors in driving and maintenance of light tanks and armoured cars and other mechanically propelled vehicles, and to train (and trade test when eligible) non-commissioned officers and selected privates of the Royal Tank Corps as drivers, mechanics class I.

The Commandant is also Commander, Royal Tank Corps, Southern Command.

The annual out-turn of students is 166 British officers or other ranks.

MAIN HEAD 2.—

Numbers.		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.				
		Rs.	Rs.	Rs.	Rs.
Brought forward .		19,60,701	20,31,470	21,04,000	20,20,020

SUB-HEAD A.—MILITARY TRAINING—*concl'd.*

MINOR HEAD (k)—ARMY SIGNAL SCHOOL, POONA.

Detailed heads—

6	6	(1) Pay of officers	76,270		69,470
13	13	(2) Pay of British soldiers	33,000		34,910
34	34	(3) Pay of Indian officers and other ranks and establishments	14,840		15,330
		(4) Kit and clothing allowances	1,560		1,530
		(5) Miscellaneous allowances and expenses	6,180		5,740
		<i>Deduct</i> —Emergency cut in pay	320		..
TOTAL MINOR HEAD (k) .			1,26,353	1,31,530	1,32,000
					1,26,980

MINOR HEAD (l)—MISCELLANEOUS

Detailed heads—

		(1) Annual training grant	8,78,630		8,81,630
		(2) Grant for purchase of field firing stores	9,370		9,370
		(3) Artillery target grant	24,000		24,000
		(4) As-suit-at-arms grant . . . . .	..		..
TOTAL MINOR HEAD (l) .			7,37,144	9,12,000	[8,12,000
					9,15,000
TOTAL SUB HEAD A .			28,24,198	30,75,000	30,48,000
					30,62,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

*Minor Head (k).—*The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissioned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British officers 84, British other ranks 108, and Indian other ranks 216.

Budget 1936-37 is less than budget 1935-36 by Rs. '05 lakh due mainly to the replacement of certain senior officers by junior officers

Minor Head (l).—Miscellaneous.—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against Serial No. 1 is to meet expenditure connected with manoeuvres, training camps, also staff and regimental exercises and training conferences.

MAIN HEAD 2.—

Numbers.			Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATION.						
MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEAD-QUARTERS.						
Detailed heads—						
2	2	(1) Pay of establishments		4,890		5,240
		<i>Deduct</i> —Emergency cut in pay		20		..
TOTAL MINOR HEAD (a) .			<u>4,526</u>	<u>4,870</u>	<u>5,000</u>	<u>5,240</u>
MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.						
4	4	(1) Pay of officers		72,360		72,120
4	4	(2) Pay of British soldiers		8,360		9,120
4	3	(3) Pay of Indian officers and other ranks		15,120		11,280
		(4) Kit and clothing allow- ances.		200		200
		(5) Miscellaneous allow- ances and expenses		100		50
		<i>Deduct</i> —Emergency cut in pay		390		..
TOTAL MINOR HEAD (b) .			<u>93,535</u>	<u>95,750</u>	<u>90,000</u>	<u>92,770</u>
MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.						
18	18	(1) Pay of officers		2,09,100		2,07,000
12	12	(2) Pay of British soldiers.		28,000		24,000
13	14	(3) Pay of Indian officers and other ranks		23,650		23,900
		(4) Kit and clothing allowances		1,240		1,000
		(5) Miscellaneous allow- ances and expenses		100		100
		<i>Deduct</i> —Emergency cut in pay		1,090		..
TOTAL MINOR HEAD (c) .			<u>2,27,282</u>	<u>2,61,000</u>	<u>2,69,000</u>	<u>2,56,000</u>
Carried over			<u>3,25,343</u>	<u>3,61,620</u>	<u>3,64,000</u>	<u>3,54,010</u>

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Heads (a) to (c).—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff of the Command.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget.
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate.
36.	37.		1935-36	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		3,25,343	3,61,620	3,64,000	3,54,010
SUB-HEAD B.—EDUCATION					
<i>—contd.</i>					
MINOR HEAD (d)—GARRISON REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.					
Detailed heads—					
400	101	(1) Pay of British soldiers.	3,69,900		3,53,000
139	139	(2) Pay of school mistresses and pupil teachers	4,29,520		4,07,000
		(3) Pay of language teachers	60,500		61,000
		(4) Kit and clothing allowances	9,170		8,600
		(5) Educational training grant, troops	1,29,060		1,29,500
		(6) Educational training grant, children			
		(7) Miscellaneous allowances and expenses	13,500		13,500
<i>Deduct—Emergency cut in pay</i>			2,650		..
TOTAL MINOR HEAD (d)		9,39,952	10,09,000	9,80,000	9,72,600
MINOR HEAD (e)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.					
Detailed heads—					
1	1	(1) Pay of schoolmasters	100		100
		(2) Educational training grant.	76,400		78,000
		(3) Miscellaneous allowances and expenses	200		100
<i>Deduct—Emergency cut in pay</i>			..		..
TOTAL MINOR HEAD (e)		78,960	76,700	75,000	78,200
Carried over		13,44,255	14,47,320	14,19,000	14,04,810

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (d).—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Budget 1936-37 is less than budget 1935-36 by Rs. 36 lakh due mainly to smaller provision for British soldiers and schoolmistresses on the basis of past actuals.

Minor Head (e).—Garrison, Regimental and Detachment Schools for Indian Troops.—Education of the Indian soldier is imparted on the same principle as that stated above.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		13,44,255	14,47,320	14,19,000	14,04,810

SUB-HEAD B.—EDUCATION—*contd.*MINOR HEAD (f)—ARMY SCHOOL OF
EDUCATION, INDIA,
BELGAUM—HEADQUARTERS
AND EDUCATIONAL WING—

Detailed heads—

9	9	(1) Pay of officers	1,34,500		1,35,000
5	15	(2) Pay of British soldiers	32,550		34,520
78	78	(3) Pay of Indian officers and other ranks and establishments	37,300		36,430
		(4) Kit and clothing allowances	1,550		1,500
		(5) Miscellaneous allowances and expenses	8,750		10,350
		<i>Deduct</i> —Emergency cut in pay	650		..
TOTAL MINOR HEAD (f)			2,09,972	2,14,000	2,20,000
					2,17,800

MINOR HEAD (g)—ARMY SCHOOL OF
EDUCATION, INDIA,
BELGAUM—ANTIGAS
WING—

Detailed heads—

3	3	(1) Pay of officers	41,280		41,900
9	9	(2) Pay of British soldiers	19,150		20,000
23	23	(3) Pay of Indian officers and other ranks and establishments	8,660		8,610
		(4) Kit and clothing allowances	1,420		1,360
		(5) Miscellaneous allowances and expenses	1,000		1,000
		<i>Deduct</i> —Emergency cut in pay	210		..
TOTAL MINOR HEAD (g)			74,507	71,300	66,000
					72,870
Carried over .			16,28,734	17,32,620	17,05,000
					16,95,480

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Heads (f) and (g).—The Educational Wing of the Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is:—

British non-commissioned officers	90
Indian non-commissioned officers	345

The *Anti-Gas Wing* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, Porton near Salisbury, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum, also undergo a short course. The annual output is as follows:—

British officers (including Royal Air Force)	39
British warrant and non-commissioned officers of administrative services (including Royal Air Force)	34
Indian officers	24

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—				
1935-36.	1936-37.	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	
		Brought forward .	16,28,734	17,32,620	17,05,000	16,95,480
SUB-HEAD B.—EDUCATION—		<i>contd.</i>				
MINOR HEAD (h)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.						
		Detailed heads—				
1	1	(1) Pay of medical officer		9,000		9,600
7	4	(2) Pay of British soldiers		19,770		10,740
122	131	(3) Pay of establishments		57,690		60,000
27	26	(4) Pay of principal and other instructional staff		98,000		1,00,000
		(5) Kit and clothing allowances		590		310
		(6) Miscellaneous allowances and expenses		1,76,000		1,86,000
		<i>Deduct</i> —Emergency cut in pay.		600		..
TOTAL MINOR HEAD (h)		3,58,734	3,60,450	3,64,000	3,66,650	
Carried over		19,87,468	20,93,070	20,69,000	20,62,130	

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS**

Minor Head (h).—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 830.

Budget 1936-37 is more than budget 1935-36 by Rs. .07 lakh due mainly to increased provision for miscellaneous expenses on the basis of past actuals.

MAIN HEAD 2.—

Numbers,			Accounts,	Budget	Revised	Budget
1935-	1936-		1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	19,87,468	20,93,070	20,69,000	20,62,130
SUB-HEAD B.—EDUCATION—						
<i>contd.</i>						
MINOR HEAD (i)—LAWRENCE MILITARY SCHOOL, ABU.						
Detailed heads—						
3	3	(1) Pay of British soldiers		9,380		9,670
1	1	(2) Pay of hospital establishment		180		180
1	1	(3) Pay of principal and other instructional staff		6,000		6,000
		(4) Kit and clothing allowances		280		270
		(5) Miscellaneous allowances and expenses		17,720		17,600
		<i>Deduct</i> —Emergency cut in pay:		30		..
TOTAL MINOR HEAD (i) .			30,030	33,530	33,000	33,720
MINOR HEAD (j)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.						
Detailed heads—						
1	1	(1) Pay of officers		13,440		13,000
2	2	(2) Pay of British soldiers		8,330		8,320
61	61	(3) Pay of Indian officers and other ranks and establishments		25,580		27,480
16	16	(4) Pay of principal and other instructional staff.		1,00,000		1,00,000
		(5) Kit and clothing allowances		190		180
Carried over .				1,47,540		1,48,980
			20,17,498	21,26,600	21,02,000	20,95,850

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i).—Lawrence Military School, Abu.—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services Estimates.

Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

Numbers. 1935- 1936. 36. 37.		MAIN HEAD 2.—			
		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		20,17,498	21,26,600	21,02,000	22,95,850
SUB-HEAD B.—EDUCATION —contd.			1,47,540		1,48,980
MINOR HEAD (j)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.—contd.					
Detailed heads—					
(6) Miscellaneous allowances and expenses			69,000		69,000
Deduct—Emergency cut in pay			570		..
TOTAL MINOR HEAD (j) .		2,05,838	2,15,970	2,12,000	2,17,980
MINOR HEAD (k)—KITCHENER COLLEGE, NOWGONG.					
Detailed heads—					
3	5	(1) Pay of officers	37,010		55,790
2	4	(2) Pay of British soldiers	6,420		10,120
38	54	(3) Pay of Indian officers and other ranks and establishments	12,950		16,450
(4) Kit and clothing allowances			480		480
(5) Miscellaneous allow- ances and expenses			4,010		4,000
Deduct—Emergency cut in pay			180		..
TOTAL MINOR HEAD (k)		53,348	60,690	60,000	86,840
MINOR HEAD (l)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR.					
Detailed heads—					
1	1	(1) Pay of Officers	15,400		15,560
1	1	(2) Pay of British soldiers	4,740		7,750
51	51	(3) Pay of Indian officers and other ranks and establishments	30,560		30,560
3	3	(4) Pay of other instructional staff	2,640		2,640
(5) Kit and clothing allowances			8,810		8,780
(6) Miscellaneous allowances and expenses			32,000		28,000
Deduct—Emergency cut in pay			140		..
TOTAL MINOR HEAD (l).		83,830	94,010	90,000	93,290
Carried over .		23,60,514	24,97,270	24,64,000	24,93,960

ADMINISTRATIVE SERVICES—contd**EXPLANATIONS.**

Minor Head (k)—Kitchener College.—The object of the Kitchener college is to enable Indian officers and other ranks to obtain the Indian Army special certificate of education which is a necessary preliminary to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 68 students per annum.

Budget 1936-37 is more than Budget 1935-36 by Rs. 26 lakh due to certain reorganisations.

Minor Heads (l), (m) and (n).—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

Numbers. 1935- 1936. 36. 37.		MAIN HEAD 2.—			
		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		23,80,514	24,97,270	24,64,000	24,93,960
SUB-HEAD B.—EDUCATION					
<i>—contd.</i>					
MINOR HEAD (m)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM.					
Detailed heads—					
1	1	(1) Pay of officers . . .	13,620		14,760
1	1	(2) Pay of British soldiers	3,970		7,690
56	56	(3) Pay of Indian officers and other ranks and establishments . . .	32,350		32,350
	3	(4) Pay of other instructional staff . . .	1,740		2,280
		(5) Kit and clothing allow- ances	9,830		9,420
		(6) Miscellaneous allow- ances and expenses	38,000		31,190
		<i>Deduct—Emergency cut in pay</i>	130		..
TOTAL MINOR HEAD (m).		90,788	99,380	92,000	97,690
MINOR HEAD (n)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.					
1	1	(1) Pay of officers . . .	14,880		15,480
1	1	(2) Pay of British soldiers	5,010		8,910
51	51	(3) Pay of Indian officers and other ranks and establish- ments	27,670		27,000
5	4	(4) Pay of other instructional staff . . .	3,720		2,820
		(5) Kit and clothing allowances	8,380		8,800
		(6) Miscellaneous allow- ances and expenses . . .	26,360		21,000
		<i>Deduct—Emergency cut in pay</i>	130		..
TOTAL MINOR HEAD (n)		75,217	85,890	76,000	84,010
Carried over		25,26,519	26,82,540	26,32,000	26,75,660

FOR THE YEAR 1936-37.

ADMINISTRATIVE SERVICES—*cont.*

EXPLANATIONS.

NUMBERS		MAIN HEAD 2.—			
1935-	1936-	Accounts,	Budget	Revised	Budget
36.	37.	1934-35.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
Brought forward		25,26,519	26,82,540	26,32,000	26,75,660
SUB-HEAD B.—EDUCATION					
<i>—concl'd.</i>					
MINOR HEAD (o)—INDIAN MILITARY ACADEMY, DEHRA DUN.					
Detailed heads—					
20	23	(1) Pay of officers	3,04,010		3,32,840
9	8	(2) Pay of British soldiers	35,900		28,000
154	160	(3) Pay of Indian officers and other ranks and establishments	1,33,520		1,35,000
3	3	(4) Pay. of other instructional staff	2,160		2,100
		(5) Kit and clothing allowances	11,120		10,900
		(6) Miscellaneous allowances and expenses	1,62,730		1,68,000
		<i>Deduct—Emergency cut in pay</i>	1,300		..
TOTAL MINOR HEAD (o)		6,04,593	6,48,140	6,53,000	6,76,840
MINOR HEAD (p)—MISCELLANEOUS.					
Detailed heads—					
		(1) British army school scholarships	13,500		13,500
		(2) Books, maps, printing charges and technical equipment	10,000		10,000
		(3) Language rewards for British officers and men	90,000		90,000
		(4) Grants for teaching and learning English, Indian Army	25,000		25,000
		(5) Fees for children attending civil schools	14,000		14,000
		(6) Grants for libraries	16,000		16,000
		(7) Pay of officers studying in China, Japan, etc.	..		..
6	6	(8) Fees and allowances of examiners	64,000		65,000
		(9) Donation to Lawrence Memorial Royal Military School, Lovedale	2,10,000		2,10,000
		(10) Donations to Roman Catholic orphanages at Simla and Mussoorie	6,000		6,000
		(11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst	..		..
		<i>Deduct—Emergency cut in pay</i>	180		..
TOTAL MINOR HEAD (p)		4,95,587	4,48,320	4,49,000	449,500
TOTAL SUB-HEAD B.		36,26,699	37,79,000	37,34,000	38,76,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (o).—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Army.

Budget 1936-37 is more than budget 1935-36 by Rs. .29 lakh due mainly to an increase of 2 officers.

Minor Head (p).—*Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

Detailed head (9).—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

Detailed head (10).—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

Numbers.		MAIN HEAD 2.—			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs	Rs.	Rs.
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
129	132	(1) Pay of officers	21,13,190		22,32,000
257	250	(2) Pay of British soldiers.	11,94,600		10,33,000
744	888	(3) Pay of Indian officers and other ranks and establishments	11,47,400		9,96,000
1,574	1,881	(4) Pay of followers	3,00,000		3,56,000
		(5) Temporary labour	1,60,000		1,49,000
		(6) Kit and clothing allowances	36,800		35,000
		(7) Miscellaneous allowances and expenses	1,20,000		96,000
		<i>Deduct</i> —Emergency cut in pay	16,920		..
TOTAL MINOR HEAD (a)		44,93,047	50,55,070	45,38,000	48,97,000
MINOR HEAD (b)—R. I. A. S. C. RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of officers	67,700		73,000
5	5	(2) Pay of British soldiers	32,000		31,000
67	67	(3) Pay of establishments	70,700		71,000
		(4) Kit and clothing allowances	670		600
		(5) Miscellaneous allowances and expenses	8,400		8,400
		<i>Deduct</i> —Emergency cut in pay	670		..
TOTAL MINOR HEAD (b).		1,87,367	1,78,800	1,83,000	1,84,000
Carried over		46,80,414	52,33,870	47,21,000	50,81,000

ADMINISTRATIVE SERVICES—*contd.***EXPLANATIONS.**

Minor Head (a).—Supply Companies and Supply Depots.—The system for the provision and maintenance of articles of Royal Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Reserve Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government Bakeries bake all bread required for the Army, approximately 22 million loaves of bread annually.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Royal Indian Army Service Corps.

Budget 1936-37 is less than budget 1935-36 by Rs. 1.58 lakhs due mainly to Indianisation.

Minor Head (b).—The Royal Indian Army Service Corps Record Office is located at Dagshai. It deals with the records of service of all Royal Indian Army Service Corps British other ranks and Indian ranks and Indian superior personnel and the administration of these classes of personnel.

Budget 1936-37 is more than budget 1935-36 by Rs. .05 lakh due to normal fluctuations.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget	
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,	
36.	37.		1935-36.	1935-36.	1936-37.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward	46,80,414	52,33,870	47,21,000	50,81,000

SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*

MINOR HEAD (c)—SCHOOL OF COOKERY.

Detailed heads—

1	1	(1) Pay of officers		18,660		8,700
4	4	(2) Pay of British soldiers		13,660		13,900
7	7	(3) Pay of Indian officers and other ranks and establishments		2,770		2,850
		(4) Kit and clothing allowances		360		350
		(5) Miscellaneous allowances and expenses		3,500		3,500
		<i>Deduct</i> —Emergency cut in pay		80		..
		TOTAL MINOR HEAD (c).	35,536	38,870	31,000	29,300

MINOR HEAD (d)—ANIMAL TRANSPORT.

Detailed heads—

48	52	(1) Pay of officers		7,25,000		7,80,000
39	37	(2) Pay of British soldiers		1,95,000		1,80,000
129	125	(3) Pay of Indian officers and other ranks and establishments		26,87,960		26,88,400
9,821	9,809					
105	105					
743	688					
1,576	1,576	(4) Pay of followers		1,57,150		1,47,000
770	771					
		(5) Kit and clothing allowances		2,79,150		2,60,000
		(6) Miscellaneous allowances and expenses		36,000		34,000
		(7) <i>Deduct</i> —Credits for services rendered by Government transport to M. E. S., R. A. F. and A. F. I. units		2,000		2,000
		<i>Deduct</i> —Emergency cut in pay		4,900		..
		TOTAL MINOR HEAD (d).	39,87,158	40,73,360	41,26,000	40,87,400
		Carried over	87,03,108	93,46,100	88,78,000	91,97,700

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (c).—School of Cookery.—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

Budget 1936-37 is less than budget 1935-36 by Rs. 10 lakh due mainly to the replacement of the Commandant by an officer on the retired list.

Minor Head (d).—Animal Transport.—The animal transport consists of the following:—

- (i) 13 animal transport companies (mule) (3 troops).
- (ii) 22 animal transport companies (mule) (4 troops).
- (iii) 1 animal transport company (mule) (lower establishment) (2 troops).
- (iv) 4 animal transport companies (camel) (Silladar).

In addition, there are detachments in Loralai and two animal transport training companies (mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

Budget 1936-37 is more than budget 1935-36 by Rs. 14 lakh due mainly to variations in establishments.

Numbers.		MAIN HEAD 2.—			
1935-	1936-	Accounts,	Budget	Revised	Budget
36.	37.	1934-35.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
Brought forward .		87,03,108	93,46,100	88,78,000	91,97,700
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—					
<i>contd.</i>					
MINOR HEAD (e)—MECHANICAL TRANSPORT UNITS.					
Detailed heads—					
87	73	(1) Pay of officers	13,00,000		11,00,000
165	155	(2) Pay of British soldiers and Anglo-Indians	7,27,200		7,00,000
80	54	(3) Pay of Indian officers and other ranks and establishments	29,09,930		27,40,000
2,751	3,087				
225	216				
1,048	768				
2,788	2,838				
459	432	(4) Pay of followers	59,340		50,000
328	222	(5) Kit and clothing allowances	1,50,640		1,53,000
		(6) Deferred pay to Indian troops	87,000		75,000
		(7) Miscellaneous allowances and expenses	46,000		46,000
		<i>Deduct—Emergency cut in pay</i>	<i>13,500</i>		<i>..</i>
TOTAL MINOR HEAD (e).		48,50,144	51,66,610	49,14,000	48,64,000
MINOR HEAD (f)—R. I. A. S. C. TRAINING GROUP.					
Detailed heads—					
16	16	(1) Pay of officers	2,60,000		2,50,000
13	13	(2) Pay of British soldiers	60,000		62,000
10	10	(3) Pay of Indian officers and other ranks, students and establishments	2,07,000		2,04,000
440	440				
17	17				
22	22	(4) Pay of followers	7,300		7,800
40	42	(5) Kit and clothing allowances	21,500		21,500
		(6) Deferred pay to Indian troops	2,500		2,500
		(7) Miscellaneous allowances and expenses	7,500		6,500
		(8) <i>Deduct—Credits on account of Mechanical Transport drivers trained for the R. A. F.</i>	<i>5,800</i>		<i>4,000</i>
		<i>Deduct—Emergency cut in pay</i>	<i>1,600</i>		<i>..</i>
TOTAL MINOR HEAD (f).		5,50,285	5,58,400	5,64,000	5,50,300
Carried over		1,41,03,537	1,50,71,110	1,43,56,000	1,46,12,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Mechanical Transport Service.—The units and formations comprising the Mechanical Transport Service in peace as reorganised in September 1935 are :

- (i) Mechanical transport units (load carrying coys. ; mobile repair units and motor ambulance units).
- (ii) Royal Indian army service corps training group.
- (iii) Technical inspectors of mechanical transport.
- (iv) Headquarters, maintenance group (mechanical transport).
- (v) Heavy repair shops (mechanical transport).
- (vi) Central mechanical transport stores depot.
- (vii) Vehicle reserve depot (mechanical transport).
- (viii) Experimental section (mechanical transport).
- (ix) Headquarters, Chaklala (included in mechanical transport units).

The duties assigned to the respective units and formations are described in detail under the respective minor heads.

Minor Head (e).—Mechanical Transport Units—

There are—

(i) Load carrying units :—

- (a) Six Mechanical Transport Companies equipped with 30 cwt. four or six-wheeled lorries consisting of a headquarter and four 30-cwt. four or six-wheeled sections each ;
- (b) Four Independent Mechanical Transport sections on the Higher Establishment, equipped with 3 ton six-wheeled lorries ;
- (c) Four Independent Mechanical Transport Sections on the Lower Establishment, equipped with 3 ton six-wheeled lorries ; and
- (d) Eight Independent Mechanical Transport Sections, equipped with 30 cwt., four or six-wheeled lorries.

(ii) 5 Motor Ambulance units each consisting of :—

- (a) Headquarters ;
- (b) One Motor Ambulance Section ;
- (c) Mobilization Reserve vehicles and drivers for Cavalry Field Ambulances and Field Ambulances (except for No. 3 M. A. U.) ;
- (d) Motor Ambulances and drivers for duty with military hospitals. —

(iii) Mobile repair units :—

Motor Mechanical Transport Companies (2) consisting of 2 Headquarters and 4 Sections.

(iv) Headquarters, Chaklala.

2. The mobile repair units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to fighting units, e.g., signals and sappers and miners.

3. Budget 1936-37 for the M. T. Services i.e. minor heads (e) to (l) is less than budget 1935-36 by Rs. 2·65 lakhs due mainly to reduction in establishments as a result of reorganisation.

Minor Head (f).—The R. I. A. S. C. Training Group.—The R. I. A. S. C. training group consist of one headquarters, a mechanical transport training battalion and an R. I. A. S. C. school. The function of the R. I. A. S. C. training group is to train all ranks of the Royal Indian Army Service Corps in the duties of the supply, animal transport and mechanical transport services.

Numbers.		MAIN HEAD 2.—			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,41,03,537	1,50,71,110	1,43,56,000	1,46,12,900
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—					
<i>contd.</i>					
MINOR HEAD (g)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
14	14	(1) Pay of officers	2,40,000		2,40,000
8	8	(2) Pay of British soldiers	38,500		42,000
21	21	(3) Pay of establishments	24,500		24,500
12	12				
2	2				
13	13	(4) Pay of followers	2,000		2,300
		(5) Kit and clothing allowances	1,500		1,500
		(6) Deferred pay to Indian troops . . . . .	..		500
		(7) Miscellaneous allowances and expenses	3,500		3,500
		<i>Deduct—Emergency cut in pay</i>	1,250		..
TOTAL MINOR HEAD (g)		2,99,642	3,08,750	3,35,000	3,14,300
MINOR HEAD (h)—HEADQUARTERS MAINTENANCE GROUP, M. T.					
Detailed heads—					
4	4	(1) Pay of officers	87,500		81,000
4	4	(2) Pay of British soldiers	24,500		22,000
..	..	(3) Pay of Indian officers and other ranks and establishments	49,000		80,000
31	31	(4) Temporary Labour . . . . .	..		..
20	20				
2	47	(5) Kit and clothing allowances	1,500		2,800
10	19	(6) Deferred pay to Indian troops	600		2,400
		(7) Miscellaneous allowances and expenses	4,000		4,000
		<i>Deduct—Emergency cut in pay</i>			..
TOTAL MINOR HEAD (h)		..	1,66,500	1,91,000	1,92,200
Carried over		1,44,03,179	1,55,46,360	1,48,82,000	1,51,18,500

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (g).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (i) that repairs are properly executed and stores economically used and (ii) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Royal Indian Army Service Corps (M. T.).

MAIN HEAD 2.—

Numbers.			Accounts,	Budget	Revised	Budget
1935.	1936-		1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		Rs.	1935-36.	1935-36.	1936-37.
				Rs.	Rs.	Rs.
		Brought forward	1,44,03,179	1,55,46,360	1,48,82,000	1,51,18,500
SUB-HEAD C—ROYAL INDIAN ARMY SERVICE CORPS—contd.						
MINOR HEAD (i).—HEAVY REPAIR SHOPS, M. T.						
Detailed heads—						
17	18	(1) Pay of officers		2,80,000		3,07,500
83	84	(2) Pay of British soldiers		4,01,000		4,06,000
5	6	(3) Pay of Indian officers and other ranks and establishments		11,31,000		10,86,760
110	116	(4) Temporary labour		29,000		29,000
94	94					
932	932					
131	131	(5) Kit and clothing allowances		36,000		38,940
		(6) Deferred pay to Indian troops		3,200		4,000
		(7) Miscellaneous allowances and expenses		19,500		20,500
		Deduct—Emergency cut in pay		6,450		..
		TOTAL MINOR HEAD (i)	27,35,859	18,93,250	18,91,000	18,92,700
MINOR HEAD (j)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.						
Detailed heads—						
5	5	(1) Pay of officers		90,000		85,000
19	19	(2) Pay of British soldiers		1,25,000		1,25,000
..	..	(3) Pay of Indian officers and other ranks and establishments		2,23,000		2,23,000
15	15	(4) Temporary labour . . . . .		..		..
123	123					
26	26	(5) Kit and clothing allowances		3,500		3,000
90	90	(6) Deferred pay to Indian troops		300		600
		(7) Miscellaneous allowances and expenses		17,500		11,000
		Deduct—Emergency cut in pay		1,600		..
		TOTAL MINOR HEAD (j)		4,57,700	4,45,000	4,47,600
		Carried over	1,71,39,038	1,78,97,310	1,72,18,000	1,74,58,800

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i)—Heavy Repair Shops (M. T.).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in heavy repair shop (M. T.) Class I, Chaklala. With effect from 1st April 1936, 22 vacancies per year within the present sanctioned establishment of apprentices will be offered to Anglo-Indian boys.

Minor Head (j)—Central M. T. Stores Depot.—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935.	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	57.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward.		1,71,39,038	1,78,97,310	1,72,18,000	1,74,58,800
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—					
<i>contd.</i>					
MINOR HEAD (k)—VEHICLE RESERVE DEPOT.					
Detailed heads—					
2	2	(1) Pay of officers	30,000		31,900
8	8	(2) Pay of British soldiers	40,000		45,000
1	1	(3) Pay of Indian officers and other ranks and establishments	78,800		90,000
54	102	(4) Temporary labour	1,500		1,500
13	13				
22	22	(4) Temporary labour	1,500		1,500
89	89	(5) Kit and clothing allowances	5,000		6,500
		(6) Deferred pay to Indian troops	1,700		1,900
		(7) Miscellaneous allowances and expenses	3,000		3,700
		<i>Deduct—Emergency cut in pay</i>	<i>450</i>		
TOTAL MINOR HEAD (k) .			1,59,550	1,61,000	1,80,500
MINOR HEAD (l)—EXPERIMENTAL SECTION, M. T.					
Detailed heads—					
3	3	(1) Pay of officers	46,240		47,700
8	8	(2) Pay of British soldiers	26,000		27,500
..	..	(3) Pay of Indian officers and other ranks and establishments	24,000		24,500
3	3				
13	13	(4) Temporary labour . . . . .	..		..
2	4	(5) Kit and clothing allowances	1,500		1,400
		(6) Deferred pay to Indian troops	300		500
		(7) Miscellaneous allowances and expenses	500		400
		<i>Deduct—Emergency cut in pay</i>	<i>350</i>		..
TOTAL MINOR HEAD (l) .			98,190	99,000	1,02,000
MINOR HEAD (m) MILITARY LAUNCHES .			2,37,000		2,75,700
		<i>Deduct—Emergency cut in pay</i>	<i>50</i>		..
TOTAL MINOR HEAD (m) .		77,048	2,36,950	90,000	2,75,700
TOTAL SUB-HEAD C		1,72,16,086	1,83,92,000	1,75,68,000	1,80,17,000

ADMINISTRATIVE SERVICES—*contd.***EXPLANATIONS.**

Minor Head (k).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in heavy repair shop (M. T.) Class I Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

Minor Head (l).—Experimental Section (M. T.).—Experimental trials on vehicles and equipment are carried out in this unit.

Minor Head (m).—Military Launches.—

Budget 1935-36 included a sum of Rs. 1.47 lakhs for the purchase of a steam launch in place of S. L. "Roberts". The type of vessel to be brought not having been decided, the amount provided in 1935-36 has lapsed and the Budget 1936-37 includes a provision of Rs. 1.85 lakhs on this account.

Numbers.		MAIN HEAD 2.—			
1935-	1936-	Accounts,	Budget	Revised	Budget
36.	37.	1934-35.	1935-36.	1935-36	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
11	11		1,72,050		1,69,750
16	14		91,900		80,000
151	5		49,580		5,600
1,623	1,676		3,14,520		3,09,000
			2,05,330		1,88,320
			7,800		3,000
			94,560		98,850
			1,80,160		1,37,300
			1,320		..
		10,16,660	11,14,580	11,00,000	9,91,820
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
27	27		10,200		10,000
			3,00,860		3,00,000
			69,260		79,740
			20		..
		3,91,520	3,90,300	3,87,000	3,89,740
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
10	10		1,42,000		1,30,000
1	1		4,480		4,000
5	5		21,180		21,800
1,184	1,182		3,14,750		3,13,570
			9,270		11,830
			61,640		60,710
			30,970		22,000
			12,000		11,410
			30,050		30,120
			1,220		..
		5,66,313	6,25,120	5,71,000	6,05,440
MINOR HEAD (d)—REMOUNT SQUADRON:					
	148				46,400
					4,600
					61,000
		19,74,493	21,20,000	20,58,000	20,38,000
TOTAL SUB-HEAD D .					

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.***Sub-Head (D).—Remount Depots and Breeding Operations :—*

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The army remount department maintains 313 horses and 212 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, viz., one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depôts is 3,335 young stock horses, 2,700 young stock mules and 550 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,790 horses, and 330 mountain artillery mules are imported from overseas.

5. There are two Australian remount depôts, viz., at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depôts is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 116 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

7. Budget 1936-37 is less than budget 1935-36 by Rs. 82 lakh due mainly to smaller provision for construction repairs and maintenance of buildings and minor variations in establishments.

Numbers.		MAIN HEAD 2.—			
1935-36.	1936-37.	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
SUB-HEAD E.—ARMY VETERINARY SERVICES.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
37	52	(1) Pay of officers	4,95,100		5,66,660
3	3	(2) Pay of British soldiers	16,710		17,000
786	784	(3) Pay of Indian officers and other ranks and establishments	3,38,200		3,28,440
87	89	(4) Pay of followers	17,750		17,000
		(5) Kit and clothing allowances	22,240		21,000
		(6) Miscellaneous allowances and expenses	17,600		21,700
		Deduct—Emergency cut in pay	2,460		..
TOTAL MINOR HEAD (a).		9,08,744	9,05,140	9,27,000	9,71,800
MINOR HEAD (b)—VETERINARY SCHOOLS.					
Detailed heads—					
2	2	(1) Pay of officers	39,800		37,070
1	1	(2) Pay of British soldiers	6,100		3,050
2	2	(3) Pay of Indian officers and other ranks and establishments	1,350		1,370
		(4) Kit and clothing allowances	90		90
		(5) Miscellaneous allowances and expenses	420		420
		Deduct—Emergency cut in pay	180		..
TOTAL MINOR HEAD (b).		39,149	47,580	46,000	42,000
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of establishments	5,600		4,500
		(2) Miscellaneous allowances and expenses	700		700
		(3) Deduct—Emergency cut in pay	20		..
TOTAL MINOR HEAD (c)		5,792	6,280	7,000	5,200
<i>Training of Military Veterinary students at the Punjab Veterinary College, Lahore</i>					
TOTAL SUB HEAD E		9,53,685	9,59,000	9,80,000	10,19,000

ADMINISTRATIVE SERVICES--contd.**EXPLANATIONS.**

Minor Head (a). Veterinary Hospitals.—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 78,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 25 veterinary hospitals, class II, 25 branch veterinary hospitals, 9 sick lines and a central veterinary laboratory at Lahore. The staff and establishment maintained consists of 62 British officers (including a leave reserve of 5), 15 Indian Commissioned officers, 4 British other ranks, 119 veterinary assistant surgeons, 622 Indian other ranks (including 77 reservists), 57 clerical establishments and 89 followers, class I. The Indian other ranks organised into 14 sections are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals, excepting very minor cases, and the percentage of animals so treated amount to 6 in the case of horses, 2·5 in the case of mules and 8 in the case of camels.

Budget 1936-37 is more than budget 1935-36 by ·67 lakh due mainly to an underestimate in 1935-36 and to the formation of a Central Veterinary Laboratory at Lahore.

Minor Head (b).—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene.

The decrease of Rs. ·05 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

Minor Head (c).—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INS- PECTORATE OF GENERAL STORES AND CLOTHING.					
Detailed heads—					
91	89	(1) Pay of officers	11,20,000		11,30,000
497	495	(2) Pay of British other ranks	24,24,000		24,37,000
1,440	1,454	(3) Pay of Indian officers and other ranks	5,17,000		5,26,000
548	547	(4) Pay of medical, clerical and menial establish- ments and railway staff	5,81,350		5,80,000
117	122	(5) Temporary establish- ments in stores section	11,55,660		11,34,000
		(6) Temporary establish- ments in workshops	10,35,000		9,75,000
78	85	(7) Pay of artificers	1,44,000		1,20,000
		(8) Kit and clothing al- lowances	78,000		77,000
		(9) Miscellaneous allowances and expenses	1,14,000		1,20,000
		(10) <i>Deduct</i> —Credit for storage charges	73,670		74,000
		<i>Deduct</i> —Emergency cut in pay	20,460		..
TOTAL MINOR HEAD (a).		67,19,982	70,74,880	69,42,000	70,25,000
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
Detailed heads—					
3	3	(1) Pay of officers	39,030		41,300
5	4	(2) Pay of British Sol- diers	23,150		19,550
18	18	(3) Pay of Indian officers and other ranks	7,370		7,000
15	13	(4) Pay of establishments	14,730		14,010
		(5) Kit and clothing al- lowances	910		890
		(6) Miscellaneous allowan- ces and expenses	1,250		1,250
		<i>Deduct</i> —Emergency cut in pay	320		..
TOTAL MINOR HEAD (b).		84,892	86,120	79,000	84,000
TOTAL SUB-HEAD F. .		68,04,874	71,61,000	70,21,000	71,09,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Store and Clothing—

Arsenals and Ordnance Depots.—There are at present six arsenals at Rawalpindi, Ferozapore, Kirkee, Quetta, Mingaladon (Burma) and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, Mingaladon and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpore. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores, and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Ordnance Officer, I. G. S., Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are :—

- (a) to inspect the outturn of the Harness and Saddlery and Clothing Factories ;
- (b) to carry out the initial inspection and chemical tests as necessary of general stores which include bushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores ; and
- (c) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (a) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O. C. establishments employed at those Headquarters amounts to Rs. 2,68,440 gross and Rs. 3,07,950 gross provided under Head 4—A (g) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

Budget 1936-37 is less than budget 1935-36 by Rs. 50 lakh due mainly to reduction in temporary establishments partly counterbalanced by the restoration of the emergency cut in pay.

Minor Head (b).—I. A. O. C. School of Instruction—

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1934-35 was 55. Three courses of about 3 to 5 months' duration are held yearly.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.	Rs.	1935-36.	1935-36.	1936-37.
			Rs.	Rs.	Rs.
SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
13	13		19,430		12,520
			79,240		72,620
			2,160		1,410
			16,610		11,130
			1,28,610		1,09,320
			50		..
			3,51,344	2,42,000	2,07,000
SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION					
Detailed head—					
		
TOTAL SUB-HEAD H					
SUB HEAD I.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.					
Detailed heads—					
506	508		74,87,890		74,56,110
411	413		6,92,470		6,82,760
867	867		25,39,500		25,09,680
321	321		10,40,150		10,65,030
			1,53,860		1,67,670
12,552	12,552		21,70,300		21,65,530
			2,45,210		2,40,160
			4,01,200		4,01,620
			80,000		80,000
			3,000		4,540
			37,200		36,940
			61,100		61,640
			6,680		6,400
			44,000		..
			1,39,12,415	1,45,20,000	1,47,42,000
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.					
			12,030		12,000
			30		..
			11,985	11,000	12,000
			1,39,24,400	1,47,51,000	1,47,54,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil Department and is liable to be recalled to military duty in case of emergency.

Budget 1936-37 is less than budget 1935-36 by Rs. 39 lakh due to a reduction in the number of students consequent on the decision to recruit qualified Sub-assistant Surgeons direct.

Sub-Head 2-H.—Central Disposals Organization.—The Central Disposals Organisation was originally created in July 1926 and now consists of:—

- (1) Headquarters Organisation which forms part of the Contracts Directorate under the Master General of Ordnance in India.
- (2) A dump at Moghalpura—This is at present closed and no provision is, therefore, included. It may, however, be re-opened at any time the activities of the organisation so demand.

Sub-Head I.—Medical Services—

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 27 hospitals first class, 20 second class, 33 third class, 37 fourth class and 21 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2.59 per cent. of British troops, 1.64 per cent. of Indian troops and 1.04 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 228 Royal Army Medical Corps officers, 324 Indian Medical Service officers, 25 Dental officers, 372 Royal Army Medical Corps other ranks, 41 Army Dental Corps other ranks, 278 nurses, 43 matrons, 328 assistant surgeons, 539 sub-assistant surgeons, 8,982 Indian Hospital Corps personnel and 3,570 reservists. In addition, 162 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget 1936-37 is more than budget 1935-36 by Rs. 03 lakh due mainly to the restoration of the emergency cut in pay partly counterbalanced by minor savings under various heads.

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.					
MINOR HEAD (a)—MILITARY ACCOUNT-ANT GENERAL.					
Detailed heads—					
8	9	(1) Pay of officers . . .	1,33,000		1,38,000
138	156	(2) Pay of establishments	3,96,000		4,28,000
		(3) Miscellaneous . . .	89,000		1,22,000
		(4) Transportation . . .	25,200		25,000
		(5) Leave passage con- cessions . . .	2,600		2,000
		<i>Deduct—Emergency cut in pay . . .</i>	<i>1,800</i>		<i>..</i>
TOTAL MINOR HEAD (a).			6,07,090	6,40,000	7,15,000
MINOR HEAD (b)—COMMANDS AND DISTRICTS OFFICES.					
Detailed heads—					
115	116	(1) Pay of officers . . .	10,61,000		10,60,000
3,350	3,163	(2) Pay of establishments	58,58,000		57,80,000
		(3) Miscellaneous . . .	2,09,000		2,08,000
		(4) Transportation . . .	2,41,000		2,49,000
		(5) Leave passage con- cessions . . .	18,000		13,000
		(6) Charges for payment of pensions . . .	3,34,000*		3,31,000*
		(7) Military Treasure Chests . . .	13,700		14,000
		(8) <i>Deduct—Credits for services rendered to other Departments, etc. . . .</i>	<i>71,200</i>		<i>73,000</i>
		<i>Deduct—Emergency cut in pay . . .</i>	<i>27,500</i>		<i>..</i>
TOTAL MINOR HEAD (b).			71,34,849	75,93,000	75,82,000
Carried over . . .			77,41,939	82,33,000	82,97,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

The Military Accounts Department in its superior personnel is at present composed of a cadre of 55 officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows :—

(1) At the head of the Department, there is a Military Accountant General whose functions are :—

- (i) To administer the department, under the control of the Financial Adviser, Military Finance.
- (ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.
- (iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
- (iv) To examine all general questions of accounting and audit.
- (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.
- (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.
- (vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.
- (viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

Command Controllers	Districts and Brigades dealt with in each Command office
Controller of Military Accounts, Northern Command.	Peshawar, Rawalpindi, Kohat and Waziristan Districts.
Controller of Military Accounts, Southern Command	Deccan, Bombay, Madras and Central Provinces Districts and Poona Independent Brigade.
Controller of Military Accounts, Eastern Command.	Meerut, Presidency and Assam and Lunchnow Districts and Delhi Brigade.
Controller of Military Accounts, Western Command.	Baluchistan District, Sind Independent Brigade Area and Zhob Area.

(3) There is a Controller of Military Accounts for each of the other Military Districts viz., Lahore, and Burma Districts. With the Office of the Controller of Military Accounts, Lahore District, both the pension offices previously situated at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated the Controller of Military Accounts and Pensions, Lahore. This office now deals with the payment, audit and adjustment of all claims to pension excepting those arising in Burma District which are dealt with by the Controller of Military Accounts, Burma District. This office also deals with service funds excepting I. O. D. and I. O. F. W. P. Funds.

Numbers.		MAIN HEAD 2.—			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		77,41,939	82,80,000	82,33,000	82,97,000
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—contd.					
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
13	13	(1) Pay of officers	1,31,500		1,35,000
551	535	(2) Pay of establishments	9,36,700		9,27,000
		(3) Miscellaneous	18,000		18,000
		(4) Transportation	18,500		19,000
		(5) Leave passage concessions	..		..
		(6) Charges for payment of pensions	11,000*		12,000*
		Deduct—Emergency cut in pay	4,400		..
TOTAL MINOR HEAD (c)		10,86,120	11,11,300	11,38,000	11,11,000
MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.					
Detailed heads—					
4	4	(1) Pay of officers	50,280		47,700
84	91	(2) Pay of establishments	1,42,500		1,59,500
		(3) Miscellaneous	6,000		6,000
		(4) Transportation	19,500		19,400
		(5) Leave passage concessions	..		..
		(6) Percentage charges for works audit	14,500		15,400
		Deduct—Emergency cut in pay	780		..
TOTAL MINOR HEAD (d)		2,17,645	2,32,000	2,40,000	2,48,000
MINOR HEAD (e)—CONTROLLER OF NAVAL ACCOUNTS.					
Detailed heads—					
2	2	(1) Pay of officers	26,430		26,700
76	76	(2) Pay of establishments	1,44,250		1,45,500
		(3) Miscellaneous	3,540		3,500
		(4) Transportation	1,500		1,300
		(5) Leave passage concessions	..		..
		(6) Deduct—Credits for services rendered to other Departments, etc.	33,500		33,000
		Deduct—Emergency cut in pay	520		..
TOTAL MINOR HEAD (e)		1,36,662	1,41,700	1,39,000	1,44,000
TOTAL SUB-HEAD J.		91,82,366	97,65,000	97,50,000	98,00,000

* The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. These agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

- (4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and accounts of passage and I. O. D and I. O. F. W. P. Funds.
3. The cardinal principles of the existing system of accounts are:—
- (a) The concentration of the issue of funds at certain central stations (*vis.*, the offices of the various Controllers).
 - (b) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
 - (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department
 - (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.
4. Budget 1936-37 is more than budget 1935-36 by Rs. 35 lakh due mainly to the restoration of the emergency cut in pay and grant of increment partly counterbalanced by reduction in establishments.

NUMBERS.		MAIN HEAD 2.—			
1935	1936.	Actuals,	Budget	Revised	Budget
36.	37.	1934-35.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
6	7	(1) Pay of chaplains .	47,000		65,400
		(2) Incidental expenses .	3,100		2,970
		<i>Deduct</i> —Emergency cut in pay	190		..
TOTAL MINOR HEAD (a).		64,891	49,910	60,000	68,370
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
		(1) Pay of chaplains .	2,37,600		2,37,600
		(2) Incidental expenses .	17,010		18,640
TOTAL MINOR HEAD (b)		2,55,957	2,54,610	2,52,000	2,56,240
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
		(1) Pay of chaplains .	79,676		77,100
		(2) Incidental expenses .	21,176		21,170
TOTAL MINOR HEAD (c)		1,01,108	1,00,840	96,000	98,270
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
		(1) Pay of chaplains .	22,580		23,160
		(2) Incidental expenses .	3,060		3,060
TOTAL MINOR HEAD (d)		27,399	25,640	25,000	26,220
MINOR HEAD (e)—<i>Deduct</i>—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE ROYAL AIR FORCE					
		..	..	..	14,100
TOTAL SUB-HEAD K.		4,49,355	4,31,000	4,33,000	4,35,000

ADMINISTRATIVE SERVICES—contd**EXPLANATIONS.**

Sub-Head K.—Ecclesiastical Establishments.—Under this head are provided certain charges on religious ministrations of British troops and their families.

Budget 1936-37 is more than budget 1935-36 by Rs. .04 lakh due mainly to inclusion of provision for an additional chaplain partly counterbalanced by a credit for the proportionate cost debitable to the Royal Air Force.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATIONS.					
Detailed heads—					
52	52	(1) Pay of officers	7,36,000		7,20,200
		(2) Pay of establishments	35,000		37,000
		(3) Incidental and miscellaneous expenses	8,200		8,200
		(4) Telephones . . . . .	..		800
		<i>Deduct—Emergency cut in pay</i>	<i>3,500</i>		..
TOTAL MINOR HEAD (a)		7,65,166	7,75,700	7,60,000	7,66,200
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	68,000		59,800
		(2) Special grants-in-aid	75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	9,92,000		10,33,000
		(4) <i>Deduct—Receipts on above account.</i>	<i>5,00,000</i>		..
TOTAL MINOR HEAD (b)		8,08,547	6,35,000	11,35,000	11,67,800
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed head—					
		(1) Pay of establishments	1,15,600		1,16,000
		(2) Incidental and miscellaneous expenses	75,000		78,000
		(3) Telephones			1,000
		<i>Deduct—Emergency out in pay</i>	<i>300</i>		..
TOTAL MINOR HEAD (c)		1,77,537	1,90,300	1,92,000	1,95,000
TOTAL SUB-HEAD L.		17,51,250	16,01,000	20,87,000	21,29,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Administration.—The municipal administration of cantonments in India is carried out under the provisions of the Cantonments Act, 1924, by officers of the Cantonments Department who are paid from Defence estimates. A few of the smaller cantonments, are in charge of executive officers of the Cantonments Department, employed in the neighbouring cantonments. The inspection staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 Inspecting and 3 Assistant Inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

Minor Head (b).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence Estimates.

Minor Head (c)—Full time officers of the cantonments department have been appointed as Military Estate officers whose duty it is to look after the land entrusted to their management under the Land Administration Rules.

Budget 1936-37 is more than Budget 1935-36 by Rs. 5.28 lakhs due mainly to the adjustment of recoveries for water supplied to non-entitled consumers as receipts instead of as deduction from expenditure.

Numbers.		MAIN HEAD 2.—			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.					
MINOR HEAD (a)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH.					
Detailed heads—					
34	35	(1) Pay of officers	4,20,360		4,25,000
20	16	(2) Pay of British soldiers	89,000		77,000
124	132	(3) Pay of permanent establishment	2,90,000		3,00,000
		(4) Pay of temporary establishments and labour	4,60,000		5,20,000
		(5) Kit and clothing allowances	2,100		2,000
		(6) Miscellaneous	26,600		25,000
		(7) Telephone charges	1,800		2,000
		<i>Deduct—Emergency cut in pay</i>	<i>4,360</i>		<i>..</i>
TOTAL MINOR HEAD (a)		12,13,155	12,85,500	13,06,000	13,51,000
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
		(1) Payments for services rendered by the Government Test House, Alipore	7,500		7,000
		(2) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (b)		11,449	27,500	7,000	27,000
TOTAL SUB-HEAD M		12,24,604	13,13,000	13,13,000	13,78,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND					
Detailed heads—					
28	28	(1) Pay of British soldiers	62,000		61,000
6	6	(2) Pay of followers	1,100		1,100
		(3) Kit and clothing allowances	3,680		3,650
		(4) Miscellaneous allowances and expenses	4,250		4,250
		<i>Deduct—Emergency cut in pay</i>	<i>30</i>		<i>..</i>
TOTAL MINOR HEAD (a)		68,218	71,000	71,000	70,000
Carried over		68,218	71,000	71,000	70,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS

Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence Research.—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

Inspector of Small Arms, Ishapore—

- (a) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
- (b) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.);
- (c) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
- (d) instructs Indian armourers before enlistment and prior to the grant of tradesmen's certificates.

Inspector of Guns, Cossipore—

- (a) inspects the outturn of the Gun and Shell Factory;
- (b) inspects all electrical and optical stores and signal stores for the army; and
- (c) inspects ordnance in the hands of troops.

Inspector of Ammunition, Kirkee—

- (a) inspects the outturn of the Ammunition Factory; and
- (b) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Royal Air Force and Royal Indian Navy, and in arsenals.

Inspector of Gun Carriages and Vehicles, Subbulpore—

- (a) inspects the outturn of the Gun Carriage Factory;
- (b) carries out the proof of artillery carriages;
- (c) inspects all hard timber and stores made therefrom; and
- (d) inspects artillery carriages, transport vehicles and connected stores in the hands of troops.

Chemical Inspector, Rawalpindi—

- (a) inspects chemical defence stores;
- (b) tests all explosives and advises on chemical and chemical defence questions; and
- (c) maintains cordite records.

Proof and Experimental Officer, Balasore—

- (a) carries out the proof of guns and ammunition; and
- (b) carries out such experimental work connected with guns and ammunition as may be ordered.

Controller of Chemical Defence Research, Rawalpindi—

Carries out research work in connection with chemical defence.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

Budget 1936-37 is more than Budget 1935-36 by Rs. 65 lakh due mainly to increased temporary labour required for examination of increased factory outturn.

Minor Head (a)—Governor General's Band.—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		68,218	71,000	71,000	70,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
11	10	(1) Pay of officers	2,22,000		2,05,000
251	251	(2) Pay of Indian ranks and other establishments	94,000		95,000
		(3) Kit and clothing allowances	1,400		1,300
		(4) Miscellaneous allowances and expenses	81,500		70,000
		Deduct—Emergency cut in pay	900		..
TOTAL MINOR HEAD (b) .		3,74,966	3,98,000	3,59,000	3,71,300
MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.					
Detailed heads—					
		(1) Pay of officers			
10	10	(2) Pay of British soldiers			
*	*	(3) Pay of establishments	1,47,000		1,37,000
		(4) Kit and clothing allowances			
		(5) Miscellaneous allowances and expenses			
		Deduct—Emergency cut in pay	250		
TOTAL MINOR HEAD (c) .		1,30,536	1,46,750	1,43,000	1,37,000
Carried over .		5,73,720	6,15,750	5,73,000	5,78,300

* The General Officers Commanding-in-Chief are empowered to vary the establishments hence the numbers are not shown.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

(b) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 3 assistant technical recruiting officers and 15 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat; Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal, Poona including Bangalore and Burma), 191 Indian paid recruiters and 11 menials. The clerical staff of the ordinary recruiting organisation consists of 43 combatant Indian ranks and that of the technical recruiting organisation consists of 6 civilian clerks.

Budget 1936-37 is less than Budget 1935-36 by Rs. 27 lakh due mainly to the abolition of the appointment of Technical Recruiting Officer at Army Headquarters and smaller provision for miscellaneous expenses.

Minor Head (c)—Hill Sanitaria and Depôts.—The provision under this head represents the cost of sanitarium and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency, and eventual economy bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitarium, with full powers to vary the establishments to suit local conditions, to open sanitarium at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

Budget 1936-37 is less than Budget 1935-36 by Rs. 10 lakh on the basis of probable requirements.

MAIN HEAD 2.—

Numbers.		Accounts, 1934-35.	Budget Estimate 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.	Rs.	Rs.	Rs.	Rs.
Brought forward .		5,73,720	6,15,750	5,73,000	5,78,300
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS.					
Detailed heads—					
1	3	(1) Pay of officers	22,310		23,600
36	36	(2) Pay of British soldiers	80,000		75,000
12	12	(3) Pay of establishments	3,400		3,400
		(4) Kit and clothing allowances	2,980		2,500
		(5) Miscellaneous allowances and expenses	3,600		3,600
		<i>Deduct</i> —Emergency cut in pay	100		..
TOTAL MINOR HEAD (d).		1,03,009	1,12,190	1,08,000	1,08,100
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.					
Detailed heads—					
345*	346*	(1) Pay of religious teachers and other charges	98,610		99,500
TOTAL MINOR HEAD (e)		98,085	98,610	99,000	99,500
MINOR HEAD (f)—ANTI-MALARIAL MEASURES					
		74,646	85,000	73,000	85,000
MINOR HEAD (g)—VOCATIONAL TRAINING.					
Detailed heads—					
1	1	(1) Pay of officers	16,000		16,000
1	1	(2) Pay of British soldiers	3,900		3,900
2	2	(3) Pay of clerks	2,280		2,500
		(4) Kit and clothing allowances	100		100
		(5) Miscellaneous allowances and expenses	500		500
		<i>Deduct</i> —Emergency cut in pay	80		..
TOTAL MINOR HEAD (g)		21,928	22,700	23,000	23,000
Carried over .		8,71,388	9,34,250	8,76,000	8,93,900

* Liable to fluctuation

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d)—Military Prisons and Detention Barracks.—Detention Barracks established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by courts martial, or in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by a Director who is directly under the control of the Adjutant General in India. The present establishment employed in these barracks is 3 Officers and 49 British warrant and non commissioned officers including 13 extra regimental employees.

Minor Head (e)—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, head quarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised. One teacher is also authorised for British Infantry Training Company.

Minor Head (f)—Anti-Malarial Measures.—Under this minor head is included recurring expenditure on account of mosquito traps, maintenance of permanent drainage and other miscellaneous charges (*e.g.*, cooly hire). The provision for new works (drainage) has been made under M. E. S.

Minor Head (g)—The provision under this minor head represents the pay and allowances and office allowance of the Staff Captain (vocational training), and his staff whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
35.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,71,388	9,34,250	8,76,000	8,93,900

SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—concl'd.

MINOR HEAD (h) REST CAMPS.

Detailed heads—

..	..	(1) Pay of officers . . . . .	..	..	..
1	1	(2) Pay of British soldiers	6,940		7,750
4	4	(3) Pay of Indian officers and other ranks and establishments	4,230		4,400
43	45	(4) Pay of followers	8,660		9,020
		(5) Kit and clothing allowances	100		100
		(6) Miscellaneous allowances and expenses	830		830
		<i>Deduct</i> —Emergency cut in pay	10		..
TOTAL MINOR HEAD (h) .		20,211	20,750	22,000	22,100

MINOR HEAD (i)—MISCELLANEOUS.

Detailed heads—

		(1) Donations and grants-in-aid to institutions and charitable and subsistence allowances	74,000		75,000
		(2) Fees to examiners for Indian Medical Department promotion examinations	2,000		1,000
		(3) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (i) .		91,948	96,000	1,01,000	96,000

TOTAL SUB-HEAD N. 9,83,547 10,51,000 9,99,000 10,12,000

SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.

Detailed heads—

4	4	(1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc.	49,700		50,500
		(2) Contribution towards cost of Survey of India	3,51,500		3,51,500
		(3) Special Emergency Grant	1,40,000		1,40,000
		<i>Deduct</i> —Emergency cut in pay	200		..
TOTAL SUB-HEAD O. .		3,90,705	5,41,000	4,70,000	5,42,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i)—Miscellaneous (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Services Institution of India, etc.

(3) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

Sub-Head O—Miscellaneous services under the Chief of the General Staff.—The provision against item (2) is made up as follows:—

- (a) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.
- (b) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

Numbers.		MAIN HEAD 2.—			
1935-	1936-	Accounts,	Budget	Revised	Budget
36.	37.	1934-35.	Estimate,	Estimate,	Estimate,
			1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.					
Detailed heads—					
	(1) Working expenses		1,57,190		1,61,000
	(2) Land, buildings and plant		1,000		1,000
	(3) <i>Deduct</i> —Proceeds from sale of land, etc. . . . .		..		..
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
TOTAL MINOR HEAD (a)			1,58,190	1,63,000	1,62,000
MINOR HEAD (b)—CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	(1) Supervising establishment and other charges		13,860		13,000
	<i>Deduct</i> —Emergency cut in pay		50		..
TOTAL MINOR HEAD (b)			13,810	11,000	13,000
MINOR HEAD (c)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS.					
Detailed heads—					
..	3 (1) Pay of officers				38,000
..	5 (2) Pay of establishments				11,100
	(3) Transportation				7,000
	(4) Miscellaneous				2,900
TOTAL MINOR HEAD (c)					59,000
MINOR HEAD (d)—PROVISION FOR SMALL MEASURES			20,000	6,000	20,000
TOTAL SUB-HEAD P		1,75,102	1,92,000	1,80,000	2,54,000
SUB-HEAD Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.			2,71,000	82,000	2,00,000
TOTAL INDIA		6,18,32,708	6,56,48,000	6,44,96,000	6,57,58,000
SUB-HEAD R.—ENGLAND—					
(a) Military Training:					
	(1) Pay, officers		3,24,000		3,40,000
	(2) Other charges		14,000		24,000
	(3) Leave and deputation salaries, etc.		3,000		3,000
(b) Army Education:					
	(1) Pay, officers		44,000		40,000
	(2) Other charges		52,000		48,000
	(3) Leave and deputation salaries, etc.		48,000		40,000
	(4) Sterling overseas pay		32,000		28,000
Carried over			5,17,000		5,23,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor head (a)—Grain crushing depots.—There are three grain crushing depots at Peabawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

Minor head (b)—Controlled Flour Mills.—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

Minor head (c)—The provision under this head is intended to finance such special measures as are considered necessary by the Quarter Master General.

Budget 1936-37 is more than budget 1935-36 by Rs. 62 lakh due mainly to the inclusion of provision for the Technical Examination Branch at Army Headquarters which was hitherto provided for under Head 8 M. E. S.

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special measures.

MAIN HEAD 2/II.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward		5,17,000		5,23,000
SUB-HEAD R.—ENGLAND—contd.				
(c) Indian Army Service Corps:				
(1) Pay, officers		6,88,000		6,40,000
(2) Other charges		3,92,000		3,92,000
(3) Establishment, etc. of M. T. Adviser		5,000		6,000
(4) Leave and deputation salaries, etc.		8,000		..
(5) Sterling oversea pay		16,000
(d) Remount Depots:				
(1) Pay, officers		32,000		28,000
(2) Other charges		8,000		8,000
(3) Leave and deputation salaries, etc.
(e) Veterinary Services:				
(1) Pay, officers		40,000		40,000
(2) Other charges		1,000		3,000
(f) ArsenaIs:				
(1) Pay, officers		1,24,000		1,20,000
(2) Other charges		3,20,000		2,80,000
(3) Leave and deputation salaries, etc.		3,000		12,000
(g) Medical Services:				
(1) Pay, officers		8,40,000		8,00,000
(2) Sterling overseas pay and other charges		6,32,000		6,00,000
(3) Leave and deputation salaries, etc.		6,000		4,000
(h) Military Accounts offices:				
(1) Leave and deputation salaries, etc.		1,60,000		1,32,000
(2) Sterling overseas pay		68,000		68,000
(i) Ecclesiastical Estab- lishments:				
(1) Leave and deputation salaries, etc.		15,000		14,000
(2) Sterling overseas pay		28,000		28,000
(j) Administration of Can- tonments:				
(1) Leave and deputation salaries, etc.		96,000		96,000
(k) Ordnance Inspection:				
(1) Leave and deputation salaries, etc.		80,000		72,000
(2) Sterling overseas pay		64,000		64,000
(l) Grain Crushing Depots and Flour Mills:				
(1) Stores for India
(2) Leave and deputation salaries, etc.		4,000		4,000
Carried over		41,31,000		39,50,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	..	41,31,000	..	39,50,000
SUB-HEAD R.—ENGLAND—<i>contd.</i>				
(m) Sundry Administrative Services:				
(1) Pay, Officers	}	1,08,000		{ 60,000
(2) Other charges . . . . .					{ 40,000
Deduct—Emergency deductions from leave salaries.		..		
TOTAL SUB-HEAD R.	40,47,763	42,39,000	40,23,000	40,50,000
SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE	-10,657	..	-21,000	..
TOTAL EXPENDITURE—MAIN HEAD 2	6,58,69,814	6,98,87,000	6,84,98,000	6,98,08,000
RECEIPTS --				
India.				
Sub head A—Military Training—				
(1) Contributions from Dominion Governments towards cost of training of their officers		15,000		32,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		28,000		28,000
(3) Miscellaneous		..		..
TOTAL SUB-HEAD A	39,605	43,000	43,000	60,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools		3,000		3,000
(2) Receipts from educational institutions		4,78,000		5,13,000
(3) Miscellaneous		..		..
TOTAL SUB-HEAD B	5,35,027	4,81,000	4,90,000	5,16,000
Sub Head C—Indian Army Service Corps—				
(1) Credits for services rendered by Government transport to civil and other departments and individuals		4,000		4,000
(2) Miscellaneous		16,000		16,000
TOTAL SUB-HEAD C	19,232	20,000	28,000	20,000

MAIN HEAD II.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—contd.				
India—contd.				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		12,000		11,410
(2) Miscellaneous		11,000		13,590
TOTAL SUB-HEAD—D	23,236	23,000	23,000	25,000
Sub-Head E—Indian Army . Veterinary Corps—				
(1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools				
(2) Miscellaneous		1,000		..
TOTAL SUB-HEAD E.	350	1,000	..	..
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		6,000		5,000
TOTAL SUB-HEAD F.	5,106	6,000	6,000	5,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous . . . . .		..		2,000
TOTAL SUB-HEAD G	1,989	..	2,000	2,000
Sub-Head H—Central Dis- posals Organisation—				
(1) Miscellaneous . . . . .	..	..		..
TOTAL SUB-HEAD H	291	..	..	..

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-26.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>contd.</i>				
India—<i>contd.</i>				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		2,62,000		2,80,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . . . .		..
TOTAL SUB-HEAD I	2,80,023	2,62,000	2,80,000	2,80,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous		13,000		14,000
TOTAL SUB-HEAD J.	16,238	13,000	17,000	14,000
Sub-Head K—Ecclesiastical Establishments—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD K . . . . .	..	..	..	..
Sub-Head L—Cantonments—				
(1) Receipts from class 'A' lands		2,00,000		1,60,000
(2) Receipts from class "B" lands of military Estate offices		50,000		64,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities		1,60,000		1,30,000
(4) Miscellaneous		40,000		76,000
(5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers. . . . .		..		4,70,000
TOTAL SUB-HEAD L	4,07,928	4,50,000	9,00,000	9,00,000

MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concl'd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>cont'd.</i>				
India—<i>cont'd.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous . . .		1,000		..
TOTAL SUB-HEAD M. . . .	296	1,000	..	..
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous . . .		1,000		1,000
TOTAL SUB-HEAD N. . . .	970	1,000	1,000	1,000
Sub-Head O—Miscellaneous services under the C. G. S.—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD O. . . .	..	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD P. . . .	..	..	..	..
TOTAL INDIA . . .	13,30,341	13,01,000	17,90,000	18,23,000
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . .		..
(2) Recoveries of Service payments . . .		..
(3) Hospital stoppages . . .		} 56,000		48,000
(4) Miscellaneous . . .				
TOTAL SUB-HEAD R—England. . . .	60,028	56,000	49,000	48,000
Sub-Head S.—Exchange . . .	—196
TOTAL RECEIPTS—MAIN HEAD II . . .	{ 13,90,173	13,57,000	18,39,000	18,71,000

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EXPLANATIONS.

MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	24,72,430	31,83,078	-7,10,648	25,44,000	32,50,000	-7,06,000	25,44,000	31,00,000	-5,56,000	25,76,000	31,76,000	-6,00,000
B.—INDIAN ARMY SERVICE CORPS	1,97,014	2,281	1,94,733	1,86,000	2,000	1,84,000	1,97,000	2,000	1,95,000	1,97,000	2,000	1,95,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,31,61,409	9,61,473	1,21,99,936	1,30,76,000	6,32,000	1,24,44,000	1,37,73,000	4,81,000	1,32,92,000	1,48,51,000	4,39,000	1,44,12,000
D.—GRASS FARMS	38,34,487	3,04,494	35,29,993	42,48,000	2,50,000	39,98,000	43,00,000	4,90,000	38,10,000	40,53,000	3,50,000	37,03,000
E.—DAIRY FARMS	29,07,210	27,32,267	1,74,943	26,76,000	25,50,000	1,26,000	30,08,000	29,47,000	61,000	29,81,000	29,20,000	61,000
TOTAL INDIA	2,25,72,550	71,83,593	1,53,88,957	2,27,30,000	66,84,000	1,60,46,000	2,38,22,000	70,20,000	1,68,02,000	2,46,58,000	68,87,000	1,77,71,000
F.—ENGLAND	21,07,278	—77	21,07,355	19,77,000	...	19,77,000	21,36,000	...	21,36,000	23,18,000	...	23,18,000
G.—EXCHANGE	-5,095	...	-5,095	...	...	...	-11,000	...	-11,000	...	...	...
TOTAL MAIN HEAD 3/III	2,46,74,733	71,83,516	1,74,91,217	2,47,07,000	66,84,000	1,80,23,000	2,59,47,000	70,20,000	1,89,27,000	2,74,76,000	68,87,000	2,05,89,000

EXPLANATIONS.

Budget 1936-37 is more than budget 1935-36 by Rs. 25.66 lakhs due mainly to:—

	In lakhs of Rs.
<i>Increase—</i>	
1. Smaller recoveries for medical stores supplied to Local Governments . . . . .	.75
2. Ordnance and Clothing factories—increased demands (25.91) and non-transfer of surplus from Depreciation Reserve Fund (2.38) and larger capital expenditure (1.79) partly counterbalanced by miscellaneous decreases.	28.55
	<u>29.30</u>
<i>Decrease—</i>	
1. Grass Farms—smaller requirements of fodder and larger receipts from Okara Farm	2.95
2. Dairy Farm—increased receipts counterbalanced by an increase in outlay . . . . .	.65
3. Miscellaneous variations (net) . . . . .	.04
	<u>3.64</u>
Net increase	<u>25.66</u>

MAIN HEAD 3.—MANUFACTURING

Numbers.		EXPENDITURE.	Accounts,	Budget	Revised	Budget
1935.	1936.		1934-35.	Estimate,	Estimate.	Estimate,
35.	37.		Rs.	Rs.	Rs.	Rs.
		India.				
SUB-HEAD A.—MEDICAL STORE						
DEPOTS AND WORKSHOPS.						
MINOR HEAD (a) DEPOTS						
PROPER—REVENUE—						
Detailed heads—						
382	382	(1) Pay of permanent staff		4,30,000		4,35,570
211	210	(2) Pay of temporary staff		54,800		55,560
		(3) Incidental and miscellaneous expenses		29,900		30,600
		(4) Transportation		2,00,000		2,30,000
		(5) Expenditure on buildings		36,300		31,940
		(6) Depreciation transferred to capital		200		380
		(7) Materials purchased locally		14,25,000		14,25,000
		(8) Customs duty		2,10,000		2,17,000
		(9) Deduct—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services		15,000		15,000
		Deduct—Emergency cut in pay		1,600		..
TOTAL MINOR HEAD (a).				23,69,600		24,11,050
MINOR HEAD (b) DEPOTS						
PROPER—CAPITAL—						
Detailed heads—						
Financed from depreciation—						
		(1) Expenditure in India on plant and machinery		..		..
		(2) Expenditure in England on plant and machinery		..		..
		(3) Deduct—Depreciation		200		380
		(4) Add transfers to depreciation reserve fund		200		380
TOTAL MINOR HEAD (b).				..		..
Carried over				23,69,600		24,11,050

ESTABLISHMENTS (INCLUDING STORES)—contd.**EXPLANATIONS.**

Head 3. A.—Medical Store Depots and Workshops.—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Services who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Defence Department for the supply of medical and veterinary equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

- (i) by purchase in England through the High Commissioner for India,
- (ii) from other Government Departments,
- (iii) by purchase from private firms and contractors in India, and
- (iv) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are five Government Medical Store Depots in India and Burma. They are located at Madras, Bombay, Lahore Cantonment, Calcutta and Rangoon. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India and Burma.

3. The supply on payment of medical stores to the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these five medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Depreciation Reserve for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

Budget 1936-37 is more than budget 1935-36 by Rs. 32 lakh due mainly to increased provision for transportation on the basis of past actuals.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935-	1936-	Rs.	Rs.	Rs.	Rs.
	36, 37.				
		Brought forward	23,69,600		24,11,050
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—<i>contd.</i>					
MINOR HEAD (c) WORKSHOPS—REVENUE—					
Detailed heads—					
30	30	(1) Pay of permanent staff	60,900		59,000
80	80	(2) Pay of temporary staff	29,800		27,330
		(3) Incidental and miscellaneous expenses	1,000		1,160
		(4) Transportation	—		..
		(5) Expenditure on buildings	10,000		3,500
		(6) Depreciation transferred to capital	8,330		8,510
		(7) <i>Deduct</i> —Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services	2,500	}	5,000
		(8) <i>Deduct</i> —Receipts from sales of scrap and by-products	2,100		
		<i>Deduct</i> —Emergency out in pay	300		..
TOTAL MINOR HEAD (c)			1,05,130		94,500
Carried over			24,74,730		25,05,550

ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	24,74,730		25,05,550
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—concl'd.					
14	14	Minor Head (d) WORK-SHOPS—POWER CHARGES	8,400		8,350
		<i>Deduct</i> —Emergency cut in pay	30		..
		TOTAL MINOR HEAD (d) .	8,370		8,350
 MINOR HEAD (e) WORK-SHOPS—CAPITAL—					
Detailed heads—					
Financed from depreciation—					
		(1) Expenditure in India on plant and machinery	2,530		2,190
		(2) Expenditure in England on plant and machinery	3,000		2,000
		(3) <i>Deduct</i> —Depreciation	8,330		8,510
		(4) <i>Add</i> transfers to depreciation reserve fund	2,800		4,320
		TOTAL MINOR HEAD (e) .	..		..
 MINOR HEAD (f) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE MEDICAL STORE DEPOTS AND WORKSHOPS					
			60,900		62,100
		TOTAL SUB-HEAD A. .	24,72,430	25,44,000	25,44,000
					25,76,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers:		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BARRIKES.					
Detailed heads—					
910	910	(1) Pay of establishment	1,65,400		1,79,000
		(2) Kit and clothing allowances	5,800		5,500
		(3) Incidental and miscellaneous expenses	2,500		2,400
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (a)		1,87,078	1,73,700	1,87,000	1,86,900
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay of establishment	3,900		4,000
169	169	(2) Pay of reservists	8,000		5,650
		(3) Kit and clothing allowances	350		400
		(4) Incidental and miscellaneous expenses	50		50
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (b)		9,936	12,300	10,000	10,100
TOTAL SUB-HEAD B		1,97,014	1,86,000	1,97,000	1,97,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a)—Revenue.					
Detailed Heads—					
839	839	(1) Pay of permanent staff	26,00,000		26,30,550
		(2) Incidental and miscellaneous expenses	2,58,000		2,63,000
		(3) Transportation	4,01,000		4,66,000
		(4) Pay of temporary staff	40,10,600		43,19,930
		(5) Depreciation transferred to capital	10,10,000		10,36,000
		(6) Customs duty	1,90,000		4,63,000
		(7) Materials purchased locally including rupee tender purchases	47,07,570		60,52,520
		(8) Expenditure on buildings, etc., not chargeable to capital	7,66,430		7,91,000
		(9) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from new grants.	2,66,740		3,82,000
Carried over			1,36,76,860		1,56,50,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a)—Bakeries.—See explanations under Head 2-C (a) Supply Companies and Supply Depôts.

Budget 1936-37 is more than budget 1935-36 by Rs. 13 lakh on the basis of past actuals.

Minor Head (b)—Butcheries.—See explanations under Head 2-C (a) Supply Companies and Supply Depôts.

Head 3-C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. These seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

- (1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell, metals for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods and shell forgings; and of Q. F. cartridge cases.
- (2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.
- (4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.
- (5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and numerous miscellaneous articles.
- (6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.
- (7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.
- (8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are made here too, e.g., badges and flags while repairs to colours are also undertaken at Shahjahanpur.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,36,76,860		1,56,50,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—concl'd.				
MINOR HEAD (a) Revenue—concl'd.				
Detailed Heads—cont'd.				
(10) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from depreciation		5,50,600		8,63,000
(11) <i>Deduct</i> —Sale proceeds of scrap and waste		3,00,000		3,86,000
(12) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services		40,000		40,000
<i>Deduct</i> —Emergency cut in pay		21,500		..
TOTAL MINOR HEAD (a)		1,27,64,760		1,43,61,000
MINOR HEAD (b) Capital.				
Detailed Heads—				
Financed from new grants.				
(1) Military Engineer Services expenditure on land, works, plant, etc.		44,500		1,08,000
(2) Factory expenditure on land, works, plant, etc.		2,66,740		3,82,000
(3) Freight and customs duty on purchases in England		..		..
Financed from depreciation				
(4) Military Engineer Services expenditure on land, works, plant, etc.		1,40,610		1,64,350
(5) Factory expenditure on land, works, plant, etc.		5,50,600		8,63,200
(6) Purchases in England		84,000		57,000
(7) <i>Deduct</i> —Depreciation on buildings		3,80,080		3,98,950
(8) <i>Deduct</i> —Depreciation on machinery		6,29,920		6,37,200
(9) <i>Deduct</i> —Transfer from depreciation reserve fund		34,790		48,400
TOTAL MINOR HEAD (b)		3,11,240		4,90,000
TOTAL SUB-HEAD C.	1,31,61,409	1,30,76,000	1,37,73,000	1,48,51,000

ESTABLISHMENTS (INCLUDING STORES)—contd.

EXPLANATIONS.

Head 3. O - Ordnance and Clothing Factories—contd.

2. The factories mentioned above are run and cost-accounted on commercial lines, i.e., the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production plus an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based on production costs of the factories and on Home vocabulary rates. Cash provision is made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of any year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

4. The factories employ labour to the extent normally of approximately 14,000 workmen.

Head 3.C (b).—Capital.—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

(a) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(i) to finance expansion of industrial buildings or machinery due to (a) growth of Army requirements, and (b) introduction of new methods of warfare or new measures or new or additional equipment; and

(ii) to finance provision and expansion of residential buildings for staff and labour.

(b) *Financed from depreciation.*—Funds under this grant are found entirely from the depreciation reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

Explanations of variations—

Minor head (a)—Revenue.—

Budget 1936-37 is more than budget 1935-36 by Rs. 15.96 lakhs due mainly to:—

	Lakhs of Rupees.
<i>Increase—</i>	
1. Larger outlay caused by a bigger programme of work	16.29
2. Pay of staff—due to increments . . . . .	.31
3. Restoration of emergency cut in pay . . . . .	.22
	16.82
<i>Decrease—</i>	
4. Larger sale proceeds of scrap and waste . . . . .	.86
	15.96
Net increase	15.96

Minor head (b)—Capital.—

Budget 1936-37 is more than budget 1935-36 by Rs. 1.79 lakhs due mainly to provision for additional buildings and new machinery for manufacture of V. B. guns.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-26.	Budget Estimate, 1936-37.
SUB-HEAD D.—GRASS FARMS.		Re.	Rs.	Rs.	Rs.
MINOR HEAD (a) Revenue.					
Detailed heads—					
293	282				
	(1) Pay of Administrative staff		2,65,000		2,42,850
	(2) Pay of permanent staff		4,30,000		3,92,000
	(3) Pay of temporary staff		62,000		64,500
	(4) Kit, clothing and food allowances		13,500		12,500
	(5) Incidental and miscellaneous expenses.		2,43,600		2,44,000
	(6) Transportation		3,18,500		2,88,000
	(7) General standing charges		1,91,000		1,77,000
	(8) Depreciation transferred to capital		1,06,900		1,12,000
	(9) Production charges		11,85,000		12,10,000
	(10) Purchase of fodder		14,13,000		12,63,000
	(11) Customs duty		800		200
	(12) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.		100		200
	(13) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.		4,800		6,000
	<i>Deduct</i> —Emergency cut in pay		2,400		—
TOTAL MINOR HEAD (a)			42,22,000		39,99,850
MINOR HEAD (b) Capital.					
Detailed heads—					
Financed from new grants.					
	(1) Expenditure in India on land, etc.		..		53,150
	(2) Expenditure in England on land, etc.		..		..
Financed from depreciation.					
	3) Expenditure in India on land, etc.		1,64,540*		2,33,440
	(4) Expenditure in England on land, etc.		..		..
	(5) <i>Deduct</i> —Depreciation		1,06,900		1,12,000
	(6) <i>Deduct</i> —Transfer from depreciation reserve fund		51,640		1,21,440
TOTAL MINOR HEAD (b)			26,000		53,150
TOTAL SUB-HEAD D		38,34,487	42,48,000	43,00,000	40,53,000

* Included Rs. 26,000 for expenditure to be financed from Okara Farm profits.

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 8. D.—Grass Farms.—There are 43 Grass Farms grouped into 4 Commands, i.e., Northern, Eastern, Western and Southern all under the control of the Director of Farms, and under the higher administration of the Quartermaster General.

2. The policy is (i) to provide fodder for all Government animals in cantonments, as well as camping and marching (ii) to supply and maintain baled fodder for war reserves according to sanctioned complements and (iii) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. The actual requirements for the Army for 1934-35 were, 1,54,362 tons. Fodder is obtained partly by production and partly by purchase. During 1934-35 the quantities actually dealt with were 1,45,319 tons (including purchases by the Royal Indian Army Service Corps); of this 92,633 tons were produced at a cost of Rs. 24.87 per ton and 52,686 tons were purchased at Rs. 33.95 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhooosa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks" "Farms reserves" and "Mobilization reserves."

Budget 1936-37 is less than budget 1935-36 by Rs. 1.95 lakhs due mainly to reduction in the quantity of fodder to be purchased, and smaller provision for pay of staff on the basis of past actuals.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS.					
MINOR HEAD—(a) Revenue.					
Detailed heads—					
306	306	(1) Pay of Administrative staff.	1,20,000		1,08,000
		(2) Pay of permanent staff	3,30,000		3,70,000
		(3) Pay of temporary staff	3,10,000		3,55,000
		(4) Incidental and miscellaneous expenses.	1,85,000		1,84,000
		(5) Transportation.	1,69,000		1,88,000
		(6) General standing charges	1,71,000		1,82,100
		(7) Depreciation transferred to capital	2,26,000		2,44,000
		(8) Production charges	9,75,000		11,71,000
		(9) Purchase of dairy produce	1,70,000		1,55,000
		(10) Customs duty	16,000		14,000
		(11) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.	100		100
		(12) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.	20,300		20,000
		<i>Deduct</i> —Emergency cut in pay.	1,600		..
TOTAL MINOR HEAD (a).			26,50,000		29,51,000
MAJOR HEAD (b) Capital—					
Detailed heads—					
Financed from new grants.					
		(1) Expenditure in India on land, etc.	..		30,000
		(2) Expenditure in England on land, etc.	..		..
Financed from depreciation.					
		(3) Expenditure in India on land, etc.	2,81,660*		3,20,550
		(4) Expenditure in England on land, etc.	21,000		21,000
		(5) <i>Deduct</i> —Depreciation	2,26,000		2,44,000
		(6) <i>Deduct</i> —Transfer from depreciation reserve fund	50,660		97,550
TOTAL MINOR HEAD (b).			26,000		30,000
TOTAL SUB-HEAD E.		29,07,210	26,76,000	30,08,000	29,81,000
TOTAL INDIA		2,25,72,550	2,27,30,000	2,38,22,000	2,46,58,000

* Included Rs. 26,000 for expenditure to be financed from Okara Farm profits.

ESTABLISHMENTS (INCLUDING STORES)—contd.
EXPLANATIONS.

Head 8-E.—Dairy Farms.—There are 23 main Dairies (Bannu, Razmak, Wana, Quetta, Peshawar, Nowshera, Rawalpindi, Sialkot, Lahore Cantonment, Jullunder, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Decali, Mhow, Jubbulpore, Multan and Secunderabad) 12 branch Dairies (Manzai, Dera Ismail Khan, Cherat, Kohat, Thall, Ghoradhakka, Barian, Muree, Solon, Jhansi, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Bagarji, Matsonabad, Sargodha, Gambar and Sitapore) and 2 cream collecting stations at Mardan and Shikarpur.

2. These farms are worked as *quasi* commercial concerns and distributed under two administrative circles, i.e., Northern and Southern, with headquarters at Lahore Cantonment and Jubbulpore, both under the control of the Director of Farms and under the higher administration of the Quartermaster General in India.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1934-35 were 5,777 tons at an average sale rate of Re. 0.1-11.6 per lb. and 482 tons of butter at an average sale rate of Re. 1 per lb. These quantities represent in the case of milk 15.6 per cent. sales to Government Hospitals and institutions and 84.4 per cent. to other customers and in the case of butter 4.9 per cent. to Government Hospitals and institutions and 95.1 per cent. to others (Officers, troops, and families, messes and institutions).

Budget 1936-37 is more than budget 1935-36 by Rs. 3.05 lakhs due mainly to larger production charges based on increased demands for dairy produce and larger provision for pay of permanent and temporary staff consequent on the establishment of a dairy farm at Multan.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Stores for India—				
(1) Medical Store Depots . . . . .	..	10,00,000		9,50,000
(2) Ordnance and Clothing Factories		3,53,000		13,15,000
(3) Grass Farms		4,000		4,000
(4) Dairy Farms		4,000		4,000
(b) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous charges		24,000		24,000
(2) Sterling overseas pay		5,000		5,000
(3) Leave and deputation salaries		12,000		12,000
(c) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous charges		16,000		16,000
(2) Leave and deputation salaries		3,07,000		2,60,000
(3) Miscellaneous expenditure— Recruitments		2,000		2,000
(4) Final pay and travelling expenses		20,000		8,000
(5) Sterling overseas pay		1,52,000		1,40,000
(6) Passage to India		12,000		8,000
(d) Grass Farms—				
(1) Pay and miscellaneous charges		28,000		40,000
(e) Dairy Farms—				
(1) Pay and Miscellaneous charges		2,000		2,000
(2) Leave and deputation salaries		28,000		20,000
(3) Final pay and travelling expenses . . . . .		..		..
(4) Sterling overseas pay		8,000		8,000
<i>Deduct—Emergency deductions from leave salaries . . . . .</i>		..		..
TOTAL SUB-HEAD F.—ENGLAND	21,07,278	19,77,000	21,36,000	28,18,000
SUB-HEAD G.—EXCHANGE	—5,095	..	—11,000	..
TOTAL EXPENDITURE—MAIN HEAD 3	2,46,74,733	2,47,07,000	2,59,47,000	2,74,76,000

FOR THE YEAR 1936-37.

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

RECEIPTS.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
INDIA.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus stores . . .		} 6,000		6,000
(2) Proceeds from sale of obsolete stores.				
(3) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depots proper		32,25,000		31,50,000
(4) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by workshops.		14,000		13,300
(5) Transfer of surplus from depreciation reserve fund		3,000		4,700
(6) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD A	31,83,078	32,50,000	31,00,000	31,76,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous		2,000		2,000
TOTAL SUB-HEAD B	2,281	2,000	2,000	2,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus stores		25,000		1,08,000
(2) Proceeds from sale of obsolete stores		42,000		30,000
(3) Value of work done for non-military depart- ments and private bodies		80,000		84,000
(4) Transfer of surplus from depreciation reserve fund		2,34,790		..
(5) Miscellaneous		2,50,210		2,17,000
TOTAL SUB-HEAD C	9,61,473	6,32,000	4,81,000	4,39,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—*concl'd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised, Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS— <i>concl'd.</i>				
INDIA— <i>concl'd.</i>				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder		76,500		78,000
(2) Proceeds from sale of vegetables		1,500		2,000
(3) Miscellaneous		1,20,000		1,20,000
		<u>1,98,000</u>		<u>2,00,000</u>
(4) Okara Farm gross receipts		4,32,000		5,40,000
(5) <i>Deduct</i> —Okara Farm gross expenditure		<u>3,80,000</u>		<u>3,90,000</u>
(6) Net receipts from Okara Farm		52,000		1,50,000
TOTAL SUB-HEAD D	<u>3,04,494</u>	<u>2,50,000</u>	<u>4,90,000</u>	<u>3,50,000</u>
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		23,72,000		27,00,000
(2) Proceeds from sale of grain and fodder		1,16,000		1,50,000
(3) Miscellaneous		62,000		70,000
TOTAL SUB-HEAD E	<u>27,32,267</u>	<u>25,50,000</u>	<u>29,47,000</u>	<u>29,20,000</u>
TOTAL INDIA	<u>71,83,593</u>	<u>66,84,000</u>	<u>70,20,000</u>	<u>68,87,000</u>
SUB-HEAD F.—ENGLAND	—77	..	..	..
SUB-HEAD G.—EXCHANGE . . . .	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>71,83,516</u>	<u>66,84,000</u>	<u>70,20,000</u>	<u>68,87,000</u>

MAIN HEAD 4-IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—ARMY HEAD- QUARTERS . . .	71,48,271		71,48,271	75,88,000	..	75,88,000	75,18,000	..	75,18,000	77,04,000	..	77,04,000
B.—STAFF OF COM- MANDS . . .	31,17,172		31,17,172	33,21,000	..	33,21,000	31,65,000	..	31,65,000	33,39,000	..	33,39,000
C.—STAFF OF DIS- TRICTS AND BRI- GADHS . . .	76,74,670		76,74,670	82,13,000	..	82,13,000	83,20,000	..	83,20,000	84,65,000	..	84,65,000
MISCELLANEOUS EXPENDITURE . . .		57,470	—57,470	..	50,000	—50,000	..	50,000	—50,000	..	57,000	—57,000
TOTAL INDIA	1,79,40,113	57,470	1,78,82,643	1,91,22,000	50,000	1,90,72,000	1,90,08,000	50,000	1,89,58,000	1,95,08,000	57,000	1,94,51,000
<hr/>												
D.—ENGLAND . . .	10,61,020	1,673	10,59,347	10,71,000	2,000	10,69,000	11,46,000	2,000	11,44,000	10,32,000	2,000	10,30,000
E.—EXCHANGE . . .	—2,533	—4	—2,529	..	..	..	—6,000	..	—6,000	..	..	..
MAIN HEAD 4-IV	1,89,98,800	59,139	1,89,39,661	2,01,93,000	62,000	2,01,41,000	2,01,43,000	62,000	2,00,91,000	2,05,40,000	59,000	2,04,81,000

FOR THE YEAR 1936-37.

MAIN HEAD 4.—ARMY HEADQUARTERS,

EXPLANATIONS.

Definition and Composition of "The Staff".—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the Staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

- (a) The General Staff Branch.
- (b) The Adjutant General's Branch.
- (c) The Quartermaster-General's Branch.
- (d) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, Mechanical Transport vehicles and connected stores and animals and reserves of these articles, with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport, and to the fundamental change of policy by which, since the war Indian troops are fed, and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

- (i) Ordnance Factories.
- (ii) Artillery.
- (iii) Ordnance Services.
- (iv) Contracts.

(1) The Directorate of Ordnance Factories administers the army factories in India and assists the development of manufacture in India by private manufacturers.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Artillery deals with design, research experiment, patterns, and scales of all equipment of the Army and inspection of the same with the exception of:—

(a) Mechanical Transport (dealt with by Quartermaster-General's branch) and

(b) Clothing, footgear and general stores (dealt with by Director of Ordnance Services).

(iii) The Director of Ordnance Services controls the Arsenal and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, viz.—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer in-Chief and the Lieut.-Colonel, Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, e.g., the lower the formation, the fewer in number are the appointments and the lower is their grading; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the charges of commanders and their staffs including their personal staffs.

Budget, 1936-37, is more than budget, 1935-36, by Rs. 3.40 lakhs due mainly to:—

	In lakhs of Rs.
<i>Increase.</i>	
1. Restoration of the emergency cut in pay . . . . .	.66
2. Provision for pay etc. charges of the Principal Supply Officers' Committee . . . . .	.87
3. Reorganisation of the Baluchistan District	1.52
4. Reorganisation of the Judge Advocate General's Department . . . . .	.36
5. Provision for increased staff in Q. M. G.'s and M. G. O. Branches . . . . .	.90
	4.31
<i>Decrease.</i>	
1. Printing and stationery . . . . .	.60
2. Miscellaneous decreases (net) . . . . .	.31
	.91
Net increase	3.40

STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

	Army Headquarters.							
	Commander-in-Chief and Staff.	Staff of H. E. the Viceroy.	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Central Revision Section.
<i>Commanders.</i>								
Commander-in-Chief	1	..	..	..	..	..	..	..
General Officers Commanding-in-Chief . . . . .	..	..	..	..	..	..	..	..
District Commanders . . . . .	..	..	..	..	..	..	..	..
Brigade Commanders . . . . .	..	..	..	..	..	..	..	..
<i>Staff and attached to Staff.</i>								
Generals or Lieut.-Generals . . . . .	..	..	..	1	1	1	1	..
Major Generals . . . . .	..	..	1	3	1	1	1	..
Brigadiers . . . . .	..	..	..	3	1	..	..	..
Staff officers (1st grade) . . . . .	..	..	1	5	5(e)	1	3	..
Staff officers (2nd grade)	1	..	2(c)	15	6(e)	4	2	..
Staff officers (3rd grade) . . . . .	..	..	..	14	5(f)	2	1	..
Other officers . . . . .	..	..	..	1(3)(d)	..	1(j)	1(o)	..
<i>Services.</i>								
Directors—Major Generals . . . . .	..	..	..	..	1	1	..	..
Directors—Brigadiers . . . . .	..	..	..	..	..	2	2	..
Other Directors . . . . .	..	..	..	..	..	1	1	..
Deputy Directors . . . . .	..	..	..	..	3	4(k)	..	..
Assistant Directors . . . . .	..	..	..	..	1	2	5	..
Deputy Assistant Directors . . . . .	..	..	..	..	2	6	3	..
Staff Captains . . . . .	..	..	..	..	..	3	1	..
Inspectors . . . . .	..	..	..	..	..	1(l)	2	..
Other officers . . . . .	..	..	..	..	..	2(g)	3(p)	..
<i>Special appointments.</i>								
Assistant Military Secretaries . . . . .	..	..	..	..	..	..	..	..
Aides-de-Camp	3	7	..	..	1	..	..	..
Judge Advocate General . . . . .	..	..	..	..	..	1	..	..
Deputy Judge Advocate Generals . . . . .	..	..	..	..	..	1	..	..
Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	1	..	..
Deputy Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	1	..	..
Station Staff officers, 1st Class . . . . .	..	..	..	..	..	..	..	..
Station Staff officers, 2nd & 3rd Class . . . . .	..	..	..	..	..	..	..	..
Officer Supervisors	1	..	2	3	7(h)	5	5	..
Other officers	1(a)	1(b)	..	..	..	1(m)	..	1(g)
TOTAL	7	8	6	46	39	36	31	1
				(3)				
Superintendents . . . . .	..	..	..	6	12	7	20	..
<i>Clerks—</i>								
1st division	1	..	8	25	40	30	62	3
2nd division	2	..	15	23	46	30	86	6
Indian Army Corps of Clerks (British Wing) . . . . .	..	..	..	12	6	2	3	..
3rd division (including Indian Army Corps of Clerks—Indian Wing) . . . . .	..	..	18	29	44	38	117	5
Technical . . . . .	..	..	..	11	..	3	4	2
Special appointments . . . . .	..	..	..	2	..	..	..	..
Temporary establishment . . . . .	..	..	..	..	5(i)	3(n)	19	..
Draughtsman . . . . .	..	..	..	..	..	..	1	..
Translators . . . . .	..	..	..	6	..	..	..	..
Office servants	3	..	19	74	95	61	97	3
Security staff . . . . .	..	..	..	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s household	1	..	..	..	..	..	..	..
Fauji Akhbar " clerical establishment . . . . .	..	..	..	14	..	..	..	..
Assistant and Sub-Assistant Surgeons . . . . .	..	..	..	..	2	..	..	..
TOTAL	7	..	63	217	250	174	409	19

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Principal Supply Officers' Committee.	Total.	Commands	Districts and Brigades.	Total.	Remarks.
..	1	..	..	1	(a) Surgeon.
..	..	4	..	4	(b) Military Secretary to H. E. the Viceroy.
..	..	..	13	13	(c) Includes one temporary appointment of officer-in-charge, Information Bureau (up to 24th April 1936 only)
..	..	..	35	35	(d) 1 Cipher officer and 2 Interpreter officers.
..	4	..	..	4	(e) Includes 1 appointment for Revision Section (for 1 month only).
..	7	2	..	9	(f) Includes one additional appointment for 7 months only.
..	4	10	..	14	(g) Chief Principal Matron and 1 additional medical officer for Army Headquarters.
..	15	9	16	40	(h) Includes 2 Deputy Assistant Directors (Civilians)
..	30	19	69	118	(i) For Revision Section (for 1 month only).
..	22	7	59	88	(j) Railway concentration officer (Civilian).
..	3(3)	1(r)	..	4(3)	(k) Includes 1 Brigadier.
..	2	..	..	2	(l) Held by a Brigadier.
..	4	..	..	4	(m) Inspector of messing.
..	2	..	..	2	(n) Employed during Delhi season only.
..	7	10(s)	..	17	(o) Technical officer.
..	8	19	26	53	(p) 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser.
..	11	6	58	75	(q) Director of Regulations and Forms.
..	4	2	..	6	(r) Commander, Royal Tank Corps.
..	3	..	..	3	(s) Includes 4 Major Generals.
..	5	4(t)	1(v)	10	(t) Remount officers.
..	..	4	..	4	(u) 12 Military Intelligence officers and 3 Station Commanders.
..	11	8	(13)	19(13)	(v) Attached officers (S. & T.).
..	1	..	..	1	
..	1	2	..	3	
..	1	4	..	5	
..	..	..	19	19	
..	..	..	(41)	(41)	
..	23	..	..	23	
3	7	..	12(3)(u)	19(3)	
3	177	113	308	598	
	(3)		(57)	(60)	
..	48				
3	172				
7	215				
..	23				
6	257				
..	20				
..	2				
..	27				
..	1				
..	6				
4	356				
..	15				
..	1				
..	14				
..	2				
20	1,159	252	812	2,223	
		(26)	(54)	(80)	

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.			Budget	Revised	Budget
1935-	1936-	Accounts,	Estimate,	Estimate,	Estimate,
36.	37.	1934-35.	1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.					
Detailed heads—					
1	1	(1) Pay of Commander in-Chief	1,01,490		1,01,260
7	6	(2) Pay of other officers	99,090		85,750
7	7	(3) Pay of establishment	17,860		18,270
		(4) Tour expenses of Commander-in-Chief	1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses	13,660		13,720
		(6) Grant for expenditure to be sanctioned by the Commander-in-Chief under his financial powers	50,000		50,000
		<i>Deduct</i> —Emergency cut in pay	1,100		..
TOTAL MINOR HEAD (a)		3,42,705	4,31,000	4,17,000	4,19,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
8	8	(1) Pay of officers	94,380		93,000
		(2) Miscellaneous allowances and expenses . . . . .			..
		<i>Deduct</i> —Emergency cut in pay	380		..
TOTAL MINOR HEAD (b)		88,304	94,000	88,000	93,000
Carried over		4,31,009	5,25,000	5,05,000	5,12,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (a) Commander-in-Chief and Personal Staff:—

Budget, 1936-37, is less than budget, 1935-36, by Rs. -12 lakh due to the transfer of provision for the pay of A. D. C. to Chief of the General Staff from this minor head to minor head (d).

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers.			Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
1935-36.	1936-37.					
		Brought forward .	4,31,009	5,25,000	5,05,000	5,12,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
Detailed heads—						
6	6	(1) Pay of officers . . .		1,21,540		1,07,000
63	63	(2) Pay of establishment .		1,22,000		1,25,000
		(3) Miscellaneous allowances and expenses .		27,480		25,000
		<i>Deduct</i> —Emergency cut in pay		1,020		..
		TOTAL MINOR HEAD (c) .	3,08,474	2,70,000	2,78,000	2,57,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.						
Detailed heads—						
45	46	(1) Pay of officers		9,08,340		9,30,400
203	203	(2) Pay of establishment .		3,26,650		3,43,000
		(3) Tour expenses of the Chief of the General Staff		15,000		15,000
		(4) Miscellaneous allowances and expenses		2,12,000		1,62,400
14	14	(5) "Fajji Akhbar" establishments and other charges		77,710		79,200
		<i>Deduct</i> —Emergency cut in pay		4,700		..
		TOTAL MINOR HEAD (d)	13,84,551	15,35,000	14,58,000	15,30,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
Detailed heads—						
22	24	(1) Pay of officers of the Adjutant General's branch proper		4,13,860		4,38,700
10	10	(2) Pay of officers of Medical Directorate		2,48,100		2,44,500
5	5	(3) Pay of officers of the Judge Advocate General's branch		90,000		86,980
		Carried over		7,51,960		7,70,180
			21,24,034	23,30,000	22,41,000	22,99,000

STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.*****Minor Head (c) Military Secretary's Branch—***

Budget, 1936-37, is less than budget, 1935-36, by Rs. .13 lakh due mainly to the proposed abolition of the appointment of Officer-in-Charge, Information Bureau, from July 1936.

Minor Head (d) General Staff Branch—

Budget, 1936-37, is less than budget, 1935-36, by Rs. .05 lakh due mainly to reduction in miscellaneous expenses partly counterbalanced by transfer from minor head (a) to this minor head of the provision for the pay of A. D. C. to Chief of the General Staff and other miscellaneous increases.

Minor Head (e) Adjutant General's Branch—

Budget, 1936-37, is more than budget, 1935-36, by Rs. .22 lakh due mainly to provision for an additional D. A. A. G. and a Staff Captain.

Numbers.		MAIN HEAD 4.—ARMY HEADQUARTERS			
1935-36.	1936-37.	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
		21,24,034	23,30,000	22,21,000	22,99,000
	Brought forward		7,51,960		7,70,180
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—concl'd.					
Detailed heads—contd.					
157	158	(4) Pay of establishment of the Adjutant General's branch proper		2,70,000	2,72,000
79	79	(5) Pay of establishment of Medical Directorate		1,74,790	1,75,000
13	13	(6) Pay of establishment of the Judge Advocate General's Branch.		21,550	22,000
			4,66,340		4,69,000
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		53,000	53,370
		(8) Miscellaneous allowances and expenses of Medical Directorate.		30,000	29,000
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		3,500	3,960
		Deduct—Emergency cut in pay		4,930	..
		Deduct—Charges for Auxiliary and Territorial Forces		19,870	23,510
TOTAL MINOR HEAD (e)		12,30,906	12,80,000	13,20,000	13,02,000
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.					
Detailed heads—					
32	36	(1) Pay of officers		6,74,130	7,22,000
173	174	(2) Pay of establishment		3,35,000	3,38,000
		(3) Miscellaneous allowances and expenses		83,940	80,000
		Deduct—Emergency cut in pay		4,070	..
TOTAL MINOR HEAD (f).		10,38,739	10,89,000	11,10,000	11,40,000
Carried over		43,93,679	46,99,000	46,71,000	47,41,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (f)—Quartermaster General's Branch—

Budget 1936-37 is more than Budget 1935-36 by Rs. 51 lakh due mainly to an increase of 4 officers.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1935-	1936-		1934-35.	Estimate,	Estimate,	Estimate,
36	37.			1935-36.	1935-36.	1936-37.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	43,93,679	46,99,000	46,71,000	47,41,000
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>						
MINOR HEAD (g)—MASTER-GENERAL OF THE ORDNANCE BRANCH.						
Detailed heads—						
20	21	(1) Pay of officers of the Master General of Ordnance branch proper		4,50,690		4,60,320
5	5	(2) Pay of officers of Contracts Directorate .		1,03,080		1,07,280
5	5	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision)		80,000		78,000
				6,33,770		6,45,600
220	225	(4) Pay of establishment of the Master General of Ordnance branch proper		4,70,000		4,92,000
105	105	(5) Pay of establishment of Contracts Directorate.		2,00,000		1,97,000
79	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision) .		1,40,000		1,48,000
				8,10,000		8,37,000
				14,43,770		14,82,600
		Carried over .	43,93,679	46,99,000	46,71,000	47,41,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g)—Master General of Ordnance Branch.—

Budget 1936-37 is more than Budget 1935-36 by Rs. 46 lakh due mainly to the increase in establishment by one officer, 2 British other ranks and 3 temporary clerks.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		43,93,679	46,99,000	46,71,000	47,41,000
			14,43,770		14,82,600
SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.					
MINOR HEAD (g)—MASTER-GENERAL OF THE ORDNANCE BRANCH—concl'd.					
Detailed heads—concl'd.					
(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper			51,230		52,000
(8) Miscellaneous allowances and expenses of Contracts Directorate			45,000		45,000
(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)			20,000		20,400
Deduct—Emergency out in pay			6,000		..
TOTAL MINOR HEAD (g).		14,99,101	15,54,000	15,54,000	16,00,000
MINOR HEAD (h)—CENTRAL REVISION SECTION.					
Detailed heads—					
1	1	(1) Pay of officers	22,110		21,600
19	19	(2) Pay of establishment	47,710		48,910
(3) Miscellaneous allowances and expenses			5,460		5,490
Deduct—Emergency out in pay			280		..
TOTAL MINOR HEAD (h)		73,842	75,000	75,000	76,000
MINOR HEAD (i)—DIRECTOR OF REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			8,080		8,150
(2) Miscellaneous			1,800		1,850
(3) Printing and Stationery			12,50,120		11,90,000
Deduct—Emergency out in pay			..		..
TOTAL MINOR HEAD (i).		11,81,649	12,60,000	12,18,000	12,00,000
MINOR HEAD (j)—PRINCIPAL SUPPLY OFFICERS' COMMITTEE, INDIA.					
Detailed heads—					
..	3	(1) Pay of officers			47,000
..	20	(2) Pay of establishment			29,000
(3) Miscellaneous allowances and expenses					11,000
					87,000
TOTAL SUB-HEAD A.		71,48,271	75,88,000	75,18,000	77,04,000

STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.****Minor Head (i)—Director of Regulations and Forms—**

Budget 1936-37 is less than Budget 1935-36 by Rs. 60 lakh due to smaller provision for printing and stationery.

Minor Head (j)—Principal Supply Officers' Committee India.—

The cost of establishment of the Principal Supply Officers' Committee was provided in the Civil Estimates for 1935-36. It was decided in the course of the year that the cost of the establishment should be debited to Defence Estimates. Provision has accordingly been made in the Budget for 1936-37.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers. 1935- 1936- 26. 37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
-SUB-HEAD B.—STAFF OF COM- MANDS.				
Detailed heads—				
113 113	(1) Pay of officers .	25,13,310		25,72,440
270 252 (21) (26)	(2) Pay of establishment other than menials .	5,50,310		5,21,500
	(3) Pay of menials .	28,000		28,500
	(4) Kit and clothing allowances . . .	7,000		7,000
	(5) Miscellaneous allow- ances and expenses .	1,09,000		1,13,000
	(6) Grant for unforeseen expenditure .	1,72,000		1,47,500
	<i>Deduct—Emergency cut in pay</i>	<i>13,060</i>		<i>..</i>
	<i>Deduct—Charges for Auxiliary and Territorial Forces</i>	<i>45,560</i>		<i>50,910</i>
	TOTAL SUB-HEAD B. .	31,17,172	33,21,000	33,39,000
-SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES,				
Detailed heads—				
300 308 (57) (57)	(1) Pay of officers .	62,01,820		63,36,480
766 812 (56) (54)	(2) Pay of establishment other than menials .	15,99,180		16,86,080
	(3) Pay of menials .	67,870		70,230
	(4) Kit and clothing al- lowances	21,000		21,000
	(5) Miscellaneous allow- ances and expenses .	3,70,000		3,76,240
	(6) Grant for unforeseen expenditure	1,11,000		1,16,000
	<i>Deduct—Emergency cut in pay</i>	<i>31,250</i>		<i>..</i>
	<i>Deduct—Charges for Auxiliary and Territorial Forces</i>	<i>77,250</i>		<i>83,190</i>
	<i>Deduct—Amount recover- ed from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal.</i>	<i>49,360</i>		<i>67,810</i>
	TOTAL SUB-HEAD C .	76,74,670	82,13,000	84,65,000
	TOTAL INDIA .	1,79,40,113	1,91,22,900	1,95,08,000

STAFF OF COMMANDS, ETC.—*contd.***EXPLANATIONS.*****Sub-Head B.—Staff of Commands—***

Budget 1936-37 is more than Budget 1935-36 by Rs. .18 lakh due mainly to the restoration of the emergency cut in pay, provision for a remount officer for Western Command and the re-organisation of the Judge Advocate General's Department partly counterbalanced by the transfer of certain charges to Head 4 C in connection with the re-organisation of Baluchistan District.

Sub-Head C.—Staff of Districts and Brigades—

Budget 1936-37 is more than Budget 1935-36 by Rs. 2.52 lakhs due mainly to the re-organisation of the Baluchistan District, provision for the Temporary Brigade Headquarters in Bengal up to 30th September 1938 and restoration of the emergency cut in pay.

Numbers.		MAIN HEAD 4/IV.—ARMY HEADQUARTERS,			
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND:					
(a) Army Headquarters—					
			1,84,000		2,00,000
			32,000		32,000
			64,000		80,000
			19,000		16,000
(b) Staff of Commands—					
			1,60,000		1,28,000
			48,000		40,000
(c) Staff of Districts and Brigades—					
			3,60,000		3,40,000
			1,04,000		1,12,000
(d) Staff : Overseas pay and other charges .					
			1,00,000		84,000
		
TOTAL SUB-HEAD D.— ENGLAND		10,61,020	10,71,000	11,46,000	10,32,000
SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE .		—2,533	..	—6,000	..
TOTAL EXPENDITURE— MAIN HEAD 4		1,89,98,600	2,01,93,000	2,01,43,000	2,05,40,000
Receipts—					
SUB-HEAD A.—INDIA—					
		57,470	50,000	50,000	57,000
SUB-HEAD B.—England : Staff-miscel- laneous					
		1,673	2,000	2,000	2,000
SUB-HEAD C.—Exchange					
		—4	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV		59,139	52,000	52,000	59,000

STAFF OF COMMANDS, ETC.—*concl.*

MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—ROYAL INDIAN ARMY SERVICE CORPS	1,99,84,055	18,98,195	1,80,85,860	2,28,98,000	21,10,000	2,07,88,000	2,11,44,000	20,34,000	1,91,10,000	2,22,61,000	19,92,000	2,02,69,000
B.—ANIMALS (RE-MOUNTS)	17,90,253	1,98,194	15,92,059	20,56,000	2,32,000	18,24,000	18,63,000	2,32,000	16,31,000	21,03,000	2,54,000	18,49,000
C.—INDIAN ARMY ORDNANCE CORPS	69,69,924	81,93,072	-12,23,148	62,82,000	84,90,000	-22,08,000	69,12,000	83,70,000	-14,58,000	66,63,000	86,80,000	-19,97,000
D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH	19,018	594	18,424	23,000	3,000	20,000	23,000	1,000	22,000	23,000	1,000	22,000
TOTAL INDIA	2,87,63,250	1,02,90,055	1,84,73,195	3,12,54,000	1,08,85,000	2,04,19,000	2,99,42,000	1,06,37,000	1,93,05,000	3,10,50,000	1,09,07,000	2,01,43,000
E.—ENGLAND	50,36,429	4,24,196	46,12,233	44,06,000	4,65,000	39,41,000	39,68,000	4,56,000	35,12,000	47,20,000	4,17,000	43,03,000
F.—EXCHANGE.	-16,454	-1,754	-14,700	...	...	...	-21,000	-3,000	-18,000	...	...	...
TOTAL HEAD 5/V.	3,37,83,225	1,07,12,497	2,30,70,728	3,56,60,000	1,18,00,000	2,43,60,000	3,38,39,000	1,10,90,000	2,27,99,000	3,57,70,000	1,13,24,000	2,44,46,000

EXPLANATIONS.

The value of stock on 31st March 1935 of the following categories of stores was as given below :—

Clothing :—

Uniforms	29,05,323
Boots, etc.	19,80,901
Necessaries	24,79,252
Cloth and other materials	61,651
Head dresses	7,11,193
Miscellaneous	37,38,994
Minor items	59,386
Total clothing	<u>1,19,36,700</u>

Provisions	32,27,332
Grain and salt for animals	5,62,951
Fuel and light	97,336
Petrol and lubricants	5,50,344

2. In addition to the provision made for the purchase of stores, equipment and animals under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

Provision for expenditure.

Stores, equipment and animals required for—	Budget Head.	1935-36.				1936-37.			
		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	16,33,000	10,00,000	16,44,000	9,50,000				
Ordnance and clothing factories	Head 3-C	49,81,570	3,53,000	65,77,520	13,15,000				
Grass farms	Head 3-D	18,28,000	4,000	16,10,000	4,000				
Dairy farms	Head 3-E	13,16,000	4,000	15,20,000	4,000				
		<u>97,63,570</u>	<u>13,61,000</u>	<u>1,13,51,520</u>	<u>22,73,000</u>				
Total provision in head 3		1,11,24,570		1,36,24,520					
Total provision in head 5 (Gross)		3,87,76,420		3,91,32,280					
Grand total of stores purchased for the army in India		4,99,00,990		5,27,56,800					

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,				
EXPENDITURE:	Accounts,	Budget	Revised	Budget
INDIA:	1934-35.	Estimate,	Estimate,	Estimate,
	Rs.	1935-36.	1935-36.	1936-37.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS.		Rs.	Rs.	Rs.
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		47,50,000		44,63,000
(2) Central purchases		81,51,000		82,90,420
(3) Value of stores returned		4,000		1,000
(4) Customs duty		40,000		32,000
(5) Bonus paid under sliding scale of rations scheme		2,50,000		1,90,000
		<u>1,31,95,000</u>		<u>1,29,76,420</u>
(6) Deduct—Value of stores issued on payment to M. E. S.; and R. A. F.		1,03,000		1,08,560
(7) Deduct—Value of stores issued on payment to other departments of the Central Government		6,000		1,860
		<u>1,09,000</u>		<u>1,10,420</u>
Net cash expenditure under (a)	<u>1,24,06,414</u>	<u>1,30,86,000</u>	<u>1,30,83,000</u>	<u>1,28,66,000</u>
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		50,000		63,000
(2) Central purchases		34,20,000		32,81,000
(3) Value of stores returned . . . . .		..		..
		<u>34,70,000</u>		<u>33,44,000</u>
(4) Deduct—Value of stores issued on payment to M. E. S. and R. A. F. . . . .		..		..
(5) Deduct—Value of stores issued on payment to other departments of the Central Government . . . . .		..		..
		<u>..</u>		<u>..</u>
Net cash expenditure under (b)	<u>29,21,655</u>	<u>34,70,000</u>	<u>31,91,000</u>	<u>33,44,000</u>
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		12,000		20,000
(2) Central purchases		32,22,020		34,04,580
(3) Value of stores returned		7,000		8,000
(4) Customs duty . . . . .		..		..
		<u>32,41,020</u>		<u>34,32,580</u>
(5) Deduct—Value of stores issued on payment to M. E. S. and R. A. F.		9,07,000		9,87,580
(6) Deduct—Value of stores issued on payment to other departments of the Central Government		20		..
(7) Deduct—Credits for services rendered by M. T. units to M. E. S., R.A.F. and A.F.I. units		32,000		50,000
(8) Deduct—Credit received from the Civil Department on account of rebate of excise duty		13,00,000		14,56,000
		<u>22,39,020</u>		<u>24,93,580</u>
Net cash expenditure under (c)	<u>8,72,206</u>	<u>10,02,000</u>	<u>10,02,000</u>	<u>9,39,000</u>
Carried over	<u>1,62,00,275</u>	<u>1,75,58,000</u>	<u>1,72,76,000</u>	<u>1,71,49,000</u>

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., R. A. F. AND R. I. N.)—contd.
EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1936-37 compares with the provision in the Budget for 1935-36 as follows:—

	1935-36.	1936-37.
	Rs.	Rs.
Provisions	1,20,78,000	1,19,06,000
Grains and Salt for animals	33,80,900	32,37,000
Petrol and lubricants	8,26,400	8,43,350
Coal and firewood	12,35,800	10,73,500
Kerosine oil	2,68,480	2,87,150
Other L. A. S. C. Stores	4,94,420	5,21,000
Total	<u>1,82,64,000</u>	<u>1,78,68,000</u>

Budget 1936-37 is less than budget 1935-36 by Rs. 3-96 lakhs due mainly to adoption of lower rates for local purchase articles and reduction in requirements.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.

	Accounts. 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
Brought forward	1,62,00,275	1,75,58,000	1,72,76,000	1,71,49,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases		14,67,090		12,58,000
(2) Central purchases		1,56,160		1,89,680
(3) Value of stores returned		1,000		100
(4) Bonus paid under the sliding scale of rations scheme		6,750		6,000
		<u>16,31,000</u>		<u>14,53,780</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		32,000		26,080
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		8,000		700
		<u>40,000</u>		<u>26,780</u>
Net cash expenditure under (d)	<u>14,52,076</u>	<u>15,91,000</u>	<u>14,50,000</u>	<u>14,27,000</u>
MINOR HEAD (e)—KEROSENE OIL.				
Detailed heads—				
(1) Local purchases		10,000		8,000
(2) Central purchases		5,22,900		5,08,800
(3) Value of stores returned		100		200
		<u>5,33,000</u>		<u>5,17,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,20,000		61,000
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . . .		..		..
(6) <i>Deduct</i> —Credit received from the Civil Department on account of rebate of excise duty		1,13,000		1,42,000
		<u>2,33,000</u>		<u>2,03,000</u>
Net cash expenditure under (e)	<u>3,14,268</u>	<u>3,00,000</u>	<u>3,75,000</u>	<u>3,14,000</u>
Carried over	<u>1,79,66,619</u>	<u>1,94,49,000</u>	<u>1,91,01,000</u>	<u>1,88,90,000</u>

**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R.A.F., AND R.I.N.)—contd.**

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,79,66,819	1,94,49,000	1,91,01,000	1,88,90,000

**SUB HEAD A.—ROYAL INDIAN ARMY
SERVICE CORPS—contd.**

**MINOR HEAD (f)—OTHER R. I. A. S. C.
STORES.**

Detailed heads—

(1) Local purchases .		40,000		43,000
(2) Central purchases		7,93,400		8,93,000
(3) Value of stores return- ed		83,000		77,500
		9,16,400		10,13,500
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,41,000		2,13,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		400		500
		1,41,400		2,13,500
Net cash expenditure under (f) .	8,49,760	7,75,000	8,00,000	8,00,000
Carried over .	1,88,16,379	2,02,24,000	1,99,01,000	1,96,90,000

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS M.E.S.,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,88,16,379	2,02,24,000	1,99,01,000	1,96,90,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—concl'd.				
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		12,67,000		10,97,500
(2) Central purchases				
(3) Value of stores return- ed		50,000		62,500
(4) Customs duty				
		<u>13,17,000</u>		<u>11,60,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		10,000		10,000
		<u>10,000</u>		<u>10,000</u>
Net cash expenditure under (g)	<u>11,19,120</u>	<u>13,07,000</u>	<u>11,00,000</u>	<u>11,50,000</u>
MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Local purchases		..		..
(2) Central purchases		13,27,160		13,02,000
(3) Value of stores return- ed		..		..
(4) Customs duty		32,740		71,000
(5) Charges on account of subsidization of motor vehicles		2,100		48,000
		<u>13,62,000</u>		<u>14,21,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
Net cash expenditure under (h)	<u>48,556</u>	<u>13,62,000</u>	<u>1,43,000</u>	<u>14,21,000</u>
TOTAL SUB-HEAD A.— R. I. A. S. C.	<u>1,99,84,055</u>	<u>2,28,93,000</u>	<u>2,11,44,000</u>	<u>2,22,61,000</u>

**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R.A.F. AND R.I.N.)—contd.**

EXPLANATIONS.

Minor head (g) Mechanical Transport Stores including tyres.—

Budget 1936-37 is less than budget 1935-36 by Rs. 1.57 lakhs on the basis of actuals.

Minor head (h) Mechanical Transport Vehicles.—

Budget 1936-37 is more than budget 1935-36 by Rs. 59 lakh due mainly to larger provision of subsidization of motor vehicles.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (RE-MOUNTS).				
Detailed heads—				
(1) Purchase of horses		14,82,900		15,55,000
(2) Purchase of mules		5,45,960		5,30,000
(3) Purchase of camels		2,340		2,000
(4) Purchase of bullocks		24,800		16,000
		<u>20,56,000</u>		<u>21,03,000</u>
(5) <i>Deduct</i> —Value of animals issued to other departments . . . . .		..		..
Net cash expenditure (Total Sub-Head B)	<u>17,90,253</u>	<u>20,56,000</u>	<u>18,63,000</u>	<u>21,03,000</u>
SUB-HEAD C.—INDIAN ARMY ORD-NANCE CORPS.				
Head (a)—ORDNANCE STORES.				
Detailed heads—				
Local purchases		1,04,000		90,000
(2) Central purchases		33,79,000		37,98,000
(3) Value of stores returned		3,50,000		3,00,000
(4) Customs duty		62,000		2,17,000
(5) Expenditure on repair of mathematical instruments . . . . .		..		..
		<u>38,95,000</u>		<u>44,05,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		2,00,000		2,00,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		60,000		40,000
		<u>2,60,000</u>		<u>2,40,000</u>
Net expenditure under (a)	<u>45,04,452</u>	<u>36,35,000</u>	<u>40,79,000</u>	<u>41,65,000</u>
Carried over	45,04,452	36,35,000	40,79,000	41,65,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURERS, R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts).*—

Budget 1936-37 is more than budget 1935-36 by Rs. 47 lakh due mainly to an increase in the number of animals required.

Sub-Head C.—*Indian Army Ordnance Corps.*—

(a) *Ordnance Stores* :—

Ordnance and clothing stores are obtained from three sources of supply, i.e., Home, Ordnance and Clothing Factories, and from the trade in India.

Funds are provided separately under the following heads for each source of supply :—

	Head.
Imported stores	High Commissioner's estimates (Head 48—Defence Services, Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory-manufactured stores	Factories budget (Head 3-C).
Central purchases and purchases under the "rupee tender" system.	Head 5.—C. (a), Ordnance stores.
	Head 5.—C. (b), Clothing.

2. The main requirements included in the stores budget for 1936-37 are given below by categories :—

Ordnance Stores.

<i>Classes of Stores—</i>	Value
General stores—	lakhs of Rs.
(1) Barrack and hospital	5.97
(2) Harness and saddlery	12.46
(3) Camp equipment and paulins	16.62
(4) Oils, paints and chemicals	3.18
(5) Accoutrements	7.66
Warlike stores—	
(1) Guns and carriages	8.11
(2) Small arm stores	18.10
(3) Machine guns	16.95
(4) Transport vehicles and bicycles	1.98
(5) Signalling equipment	4.89
(6) Engineer stores	3.62
(7) Ammunition	64.42
	<i>Clothing.</i>
(1) Khaki drill clothing	5.32
(2) Serge clothing	4.85
(3) Foot wear	8.11
(4) Head gear	3.73
(5) Great coats, blankets, etc.	12.36
(6) Necessaries and badges	13.31

3. Certain stores are purchased locally under the financial powers of ordnance officers, funds for which are provided under Head 5.C. (a) (1) for ordnance stores and b) (1) for clothing.

4. Under the existing provision system, the stock position of practically every item is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of those orders.

MAIN HEAD 5.— PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	45,04,452	36,35,000	40,79,000	41,65,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—contd.				
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchases		10,000		10,000
(2) Central purchases		25,79,000		24,24,000
(3) Value of stores returned		10,000		5,000
(4) Customs duty		88,000		94,000
(5) Bonus paid for great coats		44,000		30,000
		<u>27,31,000</u>		<u>25,63,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		80,000		63,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Gov- ernment		4,000		2,000
		<u>84,000</u>		<u>65,000</u>
Net cash expenditure under (b)	24,65,472	26,47,000	28,33,000	24,98,000
TOTAL SUB HEAD C.— I. A. O. C.	69,69,924	62,82,000	69,12,000	66,63,000*

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 3-C). The Assistant Director, Ordnance Services (Provision) is however, empowered to place orders for stores and repairs on factories to the following extent in 1936-37—

	Rs.
Ordnance Stores—	
Manufacture	1,08,76,000
Repairs	23,27,000
Clothing Stores	
Ordinary demands	25,67,000
TOTAL	1,57,70,000

**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—contd.**

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 204.69 lakhs as against only Rs. 188.55 (excluding new demands) lakhs required during the year 1936-37. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on consumption, which varies, and the extent to which surplus stores can be utilised.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons also stores for gymnasia and recreation rooms including articles of bedding.

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Gun mountings and transport vehicles for artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

Clothing.

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 62.71 lakhs as against only Rs. 52.67 (excluding new demands) lakhs required in 1936-37. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

Deduct Heads.—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

8. Head 5-C. (a) Ordnance stores—

Budget 1936-37 is more than Budget 1935-36 by Rs. 5.30 lakhs due mainly to the following variations:—

	lakhs of Rs.
<i>Increases.</i>	
(1) Replenishment of stock depleted in connection with the Mohmand operations 1935 (.99) and Baluchistan Earthquake (3.86)	4.85
(2) Rise in prices	1.22
	6.07
<i>Decreases.</i>	
1. Smaller payments for ordnance stores returned to I. A. O. C.	.50
2. Other miscellaneous decreases (net)	.27
	.77
Net increase	5.30

Head 5-C. (b) Clothing stores.—

Budget 1936-37 is less than Budget 1935-36 by Rs. 1.49 lakhs due chiefly to:—

<i>Decrease:</i>	
Fewer purchases of helmets, cardigans, putties, blanketets, etc.	3.48
<i>Increases.</i>	
1. Replenishment of stock depleted in connection with the Mohmand operations 1935 (.32) and Baluchistan Earthquake (.26)	.58
2. Rise in prices	1.41
	1.99
Net decrease	1.49

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
(1) Customs duty		2,500		1,500
(2) Local and central pur- chases		20,500		21,500
TOTAL SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.	19,018	23,000	23,000	23,000
TOTAL INDIA	2,87,63,250	3,12,54,000	2,99,42,000	3,10,50,000
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(a) R. I. A. S. C. Stores		1,20,000		1,07,000
(b) Mechanical Trans- port Stores		2,00,000		2,50,000
(c) Mechanical Trans- port Vehicles		3,43,000		2,20,000
(d) Mechanical Trans- port Mobilization Reserve of spare parts . . . . .		..		..
(e) Purchase of mules and donkeys		7,44,000		6,38,000
(f) Ordnance—Arsenals and Depots		24,34,000		29,84,000
(g) Clothing Depots				
(h) Ordnance Inspection and Chemical Research		17,000		27,000
(i) Animals : (Stallions) . . . . .		..		..
(f) Stores taken to India with troops :—				
(1) Clothing		1,48,000		1,34,000
(2) Ordnance		4,00,000		3,60,000
TOTAL SUB-HEAD E.—ENGLAND	50,36,429	44,06,000	39,68,000	47,20,000
SUB-HEAD F.—Exchange on English Expenditure.	—16,454	..	—21,000	..
TOTAL EXPENDITURE— MAIN HEAD 5	3,37,83,225	3,56,60,000	3,38,89,000	3,57,70,000

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**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—contd.**

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. F. S.,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
India.				
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—				
MINOR HEAD—(a) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES—				
Detailed heads.				
(1) Provisions		18,000		20,000
(2) Grains and sale for animals		1,100		3,000
(3) Petrol and lubricants		600		200
(4) Kerosine oil		20		300
(5) Coal and firewood		200		500
(6) Miscellaneous R. I. A. S. C. Stores		2,65,080		2,60,000
(7) M. T. stores		50,000		75,000
(8) M. T. vehicles		50,000		50,000
Total Minor Head (a)		3,85,000		4,09,000
MINOR HEAD—(b) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS—				
Detailed heads—				
(1) Provisions		7,90,000		8,20,000
(2) Grains and salt for animals		80,000		80,000
(3) Petrol and lubricants		1,25,000		80,000
(4) Kerosine oil		30,000		30,000
(5) Coal and firewood		3,50,000		3,50,000
(6) Miscellaneous R. I. A. S. C. stores		6,000		10,000
(7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others		1,00,000		40,000
(8) <i>Deduct</i> —Refund of excise duty on payment issues of petrol				
(9) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine		43,750		28,750
		6,250		4,250
Total Minor Head (b)		14,31,000		13,77,000
Carried		‡18,16,000		17,86,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
Brought forward		18,18,000		17,86,000
SUB-HEAD A.—ROYAL INDIAN ARMY SER- VICE CORPS—contd.				
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions		2,00,000		1,20,000
(2) Grains and salt for animals		28,000		24,000
(3) Petrol and lubricants		50,000		60,000
(4) Kerosine oil		1,500		1,000
(5) Coal and firewood		5,000		3,000
(6) Miscellaneous R. I. A. S. C. stores		9,500		9,000
(7) M. T. stores		10,000		5,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Depart- ments, etc. . . . .		..		..
(10) <i>Deduct</i> —Refund of excise duty on payment issues of petrol.		9,800		15,800
(11) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine.		200		200
Total Minor Head (c)		2,94,000		2,06,000
TOTAL SUB-HEAD A	18,98,195	21,10,000	20,34,000	19,92,000
SUB HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,25,000		1,60,000
(2) Sale proceeds of cast animals, etc.		60,000		40,000
(3) Hire of officers' chargers		6,000		6,000
(4) Sale proceeds of hides of animals		9,000		8,000
(5) Insurance fees on account of horses		32,000		40,000
TOTAL SUB-HEAD B	1,98,194	2,32,000	2,32,000	2,54,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—				
Minor Head (a) Ordnance Stores—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces		38,00,000		38 50,000
Carried over		38,00,000		38 50,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURERS, R.A.F. AND R.I.N.)—concl'd.

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
Brought forward		38,00,000		38,50,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—concl'd.				
Minor Head (a) Ordnance Stores—concl'd.				
Detailed heads—concl'd.				
(2) Value of stores issued on payment to officers and others		1,70,000		1,80,000
(3) Sale proceeds of obsolete stores and waste		5,50,000		6,50,000
(4) Sale proceeds of surplus stores		40,000		80,000
(5) Miscellaneous		90,000		90,000
Total Minor Head (a)		48,50,000	45,60,000	48,50,000
Minor Head (b) Clothing—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces		1,40,000		1,20,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance		35,70,000		35,70,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance				
(4) Sale proceeds of obsolete stores and waste		1,20,000		1,10,000
(5) Sale proceeds of surplus stores		10,000		10,000
Total Minor Head (b)		38,40,000	38,10,000	38,10,000
TOTAL SUB-HEAD C	81,93,072	84,90,000	83,70,000	86,60,000
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of obsolete stores and waste		3,000		1,000
(2) Sale proceeds of surplus stores				
(3) Miscellaneous				
Total Sub-Head D.	594	3,000	1,000	1,000
TOTAL INDIA	1,02,90,055	1,08,35,000	1,06,37,000	1,09,07,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops		4,60,000		4,12,000
(2) Sale of unserviceable Stores		3,000		3,000
(3) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	4,24,196	4,65,000	4,56,000	4,17,000
SUB-HEAD F.—EXCHANGE	-1,754	..	-3,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,07,12,497	1,13,00,000	1,10,90,000	1,13,24,000

MAIN HEAD 8/VI.—SPECIAL SERVICES:

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1934-35,			Budget Estimate 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.
INDIA												
SUB-HEAD A--												
MOHMAND BAJAUR OPERATIONS, 1933	21,125	..	21,125	..	..	..	1,000	..	1,000	..	..	..
MISCELLANEOUS	-	225	225	..	-	..	..	..	..	..	..	..
TOTAL INDIA	21,125	225	20,900	..	..	..	1,000	..	1,000	..	..	..
B.--ENGLAND	...	992	-992	..	1,000	-1,000	2,00,000	6,000	1,94,000	...	4,000	-4,000
C.--EXCHANGE	...	-2	2	..	-	-	-1,000	..	-1,000	..	..	-
TOTAL HEAD 8/VI,	21,125	1,215	19,910	..	1,000	-1,000	2,00,000	6,000	1,94,000	..	4,000	-4,000

EXPLANATIONS.

The charges compiled under this head are those of special operations etc.

MAIN HEAD 6/VI.—SPECIAL SERVICES—concl'd.

EXPENDITURE.	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
INDIA.—				
SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933	21,125	..	1,000	..
TOTAL INDIA	21,125	..	1,000	..
SUB-HEAD B.—ENGLAND.				
Contribution to the Air Ministry for Royal Air Force landing grounds in Burma . . . . .	..	..	2,00,000	..
SUB-HEAD C.—EXCHANGE ON EX- PENDITURE IN ENGLAND				
TOTAL MAIN HEAD 6	21,125	..	2,00,000	..
Receipts—				
Sub-Head A.—India—				
Miscellaneous	225	..	..	..
Sub-Head B.—England	992	1,000	6,000	4,000
Sub-Head C.—Exchange on Receipts in England	—2
Total Receipts Main Head VI	1,215	1,000	6,000	4,000

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EXPLANATIONS.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—TRANSPORTATION	1,58,28,803	7,74,175	1,50,54,128	1,56,61,000	7,00,000	1,49,61,000	1,70,00,000	6,65,000	1,63,85,000	1,59,56,000	6,65,000	1,52,91,000,
B.—HIRSD TRANS- PORT AND SUPPLY OF WELL WATER	7,68,707	...	7,68,707	9,26,000	...	9,26,000	7,95,000	...	7,95,000	7,10,000	...	7,10,000
C.—CONSERVANCY, HOT WEATHER ES- TABLISHMENTS AND ADMINISTRATION OF FOR-CANTONMENT STATIONS	20,86,662	18,291	20,78,371	21,52,000	11,000	21,41,000	21,00,000	28,000	20,72,000	20,98,000	26,000	20,67,000
D.—MISCELLANEOUS.	2,02,834	8,14,813	-1,12,479	2,23,000	25,000	1,98,000	2,34,000	34,000	2,00,000	1,17,000	23,000	94,000
TOTAL—INDIA	1,88,86,006	11,02,279	1,77,83,727	1,89,62,000	7,36,000	1,82,26,000	2,01,29,000	7,27,000	1,94,02,000	1,88,76,000	7,14,000	1,81,62,000
E.—ENGLAND	79,95,821	1,23,909	78,71,912	80,52,000	96,000	79,56,000	85,65,000	1,46,000	84,19,000	92,48 000	1,44,000	91,04,000
F.—EXOHANGE	-27,195	-416	-20,779	..	..	..	-44,000	-1,000	-43,000	...	...	...
TOTAL HEAD 7/VII.	2,68,54,832	12,25,772	2,66,23,860	2,70,14,000	8,32,000	2,61,82,000	2,86,50,000	8,72,000	2,77,78,000	2,81,24,000	8,58,000	2,72,66,000

EXPLANATIONS.

Budget 1936-37 is more than Budget 1935-36 by Rs. 10·84 lakhs due mainly to :—

<i>Increase—</i>	In lakhs of Rs.
1. Travelling allowances and rail charges due mainly to abnormal moves as a result of the Baluchistan earthquake and postponement of certain relief moves from 1935-36 to 1936-37	4·11
2. Larger provision for unemployed pay of surplus officers of the Indian Army	8·76
3. Larger contribution payable to His Majesty's Government towards Aden expenditure	4·00
	<u>16·87</u>
<i>Decrease—</i>	
1. Hired transport due mainly to increased use of Government mechanical transport	2·01
2. Leave passage concessions due to smaller number of officers proceeding on leave	1·25
3. Elimination of provision included in Budget 1935-36 for certain arrear charges connected with the Great War	1·00
4. Sea transport charges based on anticipations	·80
5. Miscellaneous decreases (net)	·97
	<u>6·03</u>
Net increase	10·84

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers.		Accounts,	Budget	Revised	Budget
1935:	1936:	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
<i>India.</i>					
SUB-HEAD A.—TRANSPORTATION.					
MINOR HEAD (a)—EMBARCATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS.					
Detailed heads—					
11	11	(1) Pay of British officers.	1,80,740		1,77,280
46	46	(2) Pay of British Soldiers	1,63,850		1,43,600
125	125	(3) Pay of Indian officers, other ranks, clerks and followers	79,540		80,000
		(4) Kit and clothing allowances	3,560		3,700
		(5) Miscellaneous allowances and expenses	56,230		50,800
		<i>Deduct—Emergency cut in pay</i>	1,530		..
		TOTAL MINOR HEAD (a) .	4,31,665	4,82,390	4,50,000
					4,55,380
.					
		MINOR HEAD (b)—INDIAN TROOP SERVICE .	1,03,500		1,08,010
		<i>Deduct—Emergency cut in pay</i>	<i>200</i>		<i>..</i>
		TOTAL MINOR HEAD (b) .	1,07,607	1,03,300	1,23,000
		Carried over .	5,39,272	5,85,690	5,73,000
					5,63,380

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.***EXPLANATIONS.**

*Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections.—*The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay, work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

Budget 1936-37 is less than Budget 1935-36 by Rs. 27 lakh due mainly to smaller provision for pay of British soldiers on the basis of actuals.

*Minor Head (b)—Indian Troop Service.—*This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transporters.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

Numbers. 1935-1936- 36, 37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	5,39,272	5,85,690	5,73,000	5,63,380
SUB-HEAD A.—TRANSPORTATION				
<i>—contd.</i>				
MINOR HEAD (c)—TRAVELLING AND OUT- STATION ALLOWANCES.				
Detailed heads—				
(1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports.		7,49,850		7,94,720
(2) Indian Army Service Corps moves.		2,10,000		2,15,000
(3) Indian Army Veterinary Corps moves		22,000		25,820
(4) Indian Army Ordnance Corps moves		60,000		70,000
(5) Medical services (except for Medical store depots)		3,10,000		3,11,000
(6) Educational institutions, other than those of administrative services		70,000		80,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills		1,20,000		1,30,000
(8) Army Headquarters—Touring expenses		75,000		1,00,000
(9) Staff of Commands, Districts and Brigades—Sanctioned half yearly moves between plains and hills		1,00,000		1,44,000
(10) Staff of Commands, Districts and Brigades—Touring expenses		3,60,000		3,05,250
(11) Travelling allowance of officers detailed to act in privilege leave vacancies		4,500		4,500
(12) Remount depots and breeding circles		61,500		60,000
(13) Lethal stores inspectorates and chemical defence research		50,000		60,000
(14) Central disposals organisation		1,000		500
(15) Recruiting staff		75,000		75,000
(16) Miscellaneous services including reservists		78,000		75,000
(17) Furlough of Indian officers, Indian other ranks and enrolled followers		9,40,000		9,60,000
(18) Cantonments		36,000		36,000
(19) Military estates		22,500		25,000
(20) Ecclesiastical establishments		66,400		55,000
Deduct.—Charges for Auxiliary and Territorial Forces.		10,250		10,250
TOTAL MINOR HEAD (c)	33,91,029	34,01,500	35,25,000	35,16,540
Carried over	39,30,301	39,87,190	40,98,000	40,79,920

HOT WEATHER ESTS. AND MISCELLANEOUS—*contl.*

EXPLANATIONS.

Minor Head (c)—Travelling and out-station allowances.—Budget 1936-37 is more than Budget 1935-36 by Rs. 1.15 lakhs due mainly to additional expenditure in connection with the Baluchistan earthquake and Indianisation measures.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	39,30,301	39,87,190	40,98,000	40,79,920

SUB-HEAD A.—TRANSPORTATION
—*contd.*

MINOR HEAD (d)—RAIL CHARGES.

Detailed heads—

(1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation		11,37,440		13,35,000
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals		5,00,000		5,00,000
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments		50,000		60,000
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction		13,00,000		13,00,000
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades		3,00,000		3,76,000
(6) Furlough of Indian officers, Indian other ranks and enrolled followers		4,500		6,000
(7) Indian Army Service Corps (personnel)		1,77,370		1,55,730
(8) Indian Army Veterinary Corps (personnel)		9,000		12,040
(9) Indian Army Ordnance Corps (personnel)		38,000		38,000
(10) Medical services (personnel) except for medical store depots		1,49,000		1,50,040
(11) Miscellaneous personnel including reservists		3,90,000		3,10,000
(12) Educational institutions other than those of administrative services (personnel)		22,500		31,000
(13) Movement of animals from ports to depots		25,000		25,000
(14) Movement of country bred on purchase to depots		35,000		35,000
		41,37,810		43,33,810
Carried over	{ 39,30,301	39,87,190	40,98,000	40,79,920

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.***EXPLANATIONS.**

Minor Head (d)—Rail charges.—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

Budget 1936-37 is more than Budget 1935-36 by Rs. 2.96 lakhs due mainly to abnormal moves of troops in connection with the Baluchistan earthquake and the postponement of certain relief moves from 1935-36 to 1936-37.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	39,30,301	39,87,190	40,98,000	40,79,920
		41,37,810		43,33,810

SUB-HEAD A.—TRANSPORTATION

—contd.

MINOR HEAD (d)—RAIL CHARGES—
contd.

Detailed heads—

(15) Movement of animals between depots and between depots and units		1,00,000		1,50,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves		1,60,000		1,20,000
(17) All movements of stores under instructions of Director of Contracts.		22,00,000		22,00,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material		6,67,000		7,00,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots		2,00,000		2,50,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots		3,00,000		4,50,000
(21) Movement of ordnance and clothing stores between ordnance establishments and units		6,00,000		5,00,000
(22) Movement of mechanical transport stores and vehicles		1,80,000		1,20,000
(23) Movement of stores, miscellaneous		1,50,000		1,50,000
(24) Empty haulage charges		95,000		1,12,000
(25) Maintenance, depreciation and construction charges on military stock and accounting charges		2,15,000		2,15,000

TOTAL MINOR HEAD (d)	93,69,656	90,04,810	98,20,000	93,00,810
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Carried over	1,32,99,957	1,29,92,000	1,39,18,000	1,33,80,730
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HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,32,99,957	1,29,92,000	1,39,18,000	1,33,80,730
SUB-HEAD A.—TRANSPORTATION				
<i>--concll.</i>				
MINOR HEAD (e)—TOUR EXPENSES OF THE G. O. S. C.-IN-C., COMMANDS	78,675	89,000	92,000	1,84,000
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.		30,000		45,000
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction		1,40,000		1,68,000
(3) Furlough of Indian officers and other ranks and enrolled follow- ers		25,000		25,000
(4) Other movements, personnel, all other services		42,000		39,400
(5) Movement of stores under instruc- tions of Director of contracts		33,000		33,000
(6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units		40,000		42,000
(7) Mechanical transport stores and vehicles		25,000		25,000
(8) Ordnance stores between ord- nance establishments and to and from units		35,400		45,000
(9) Miscellaneous stores including medical		30,000		25,000
<i>Deduct—Charges for Auxiliary and Territorial Forces</i>		400		400
TOTAL MINOR HEAD (f)	4,46,914	4,00,000	4,40,000	4,47,000
MINOR HEAD (g)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)				
	1,77,444	1,75,000	6,60,000	1,79,270
MINOR HEAD (h)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS				
	16,80,727	18,50,000	17,50,000	17,25,000
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).				
	1,44,586	1,55,000	1,40,000	1,40,000
TOTAL SUB-HEAD A.	1,58,28,303	1,56,61,000	1,70,00,000	1,59,56,000

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.**EXPLANATIONS.***Minor Head (f)—Sea and Inland Water Charges—*

Budget 1936-37 is more than budget 1935-36 by Rs. 47 lakh on the basis of past actuals.

*Minor Head (g)—Sea passage money on account of officers and others to and from England.**Minor Head (b)—Leave passage concessions to Army Officers and Warrant Officers.*

The decrease of Rs. 1.25 lakhs in budget 1936-37 as compared with budget 1935-36 is due to the fact that the latter included provision for a large number of officers proceeding on leave under the War Block Scheme.

Minor Head (i)—Leave passage concessions to the Civilian Officers (including Non-Superior Officers of Non-Asiatic Domicile.

Budget 1936-37 is less than budget 1935-36 by Rs. 15 lakh on the basis of past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.				
MINOR HEAD (a)—HIRED TRANSPORT.	6,08,442	7,51,000	6,20,000	5,50,000
MINOR HEAD (b)—SUPPLY OF WELL WATER: Detailed heads—				
(1) Hire of bullocks				
(2) Temporary labour and maintenance of carts, drinking water.		75,000		60,000
TOTAL MINOR HEAD (b)	61,944	75,000	55,000	60,000
MINOR HEAD (c)—ROAD WARRANTS.	98,321	1,00,000	1,20,000	1,00,000
TOTAL SUB-HEAD B.	7,68,707	9,26,000	7,95,000	7,10,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a)—Hired Transport—

Budget, 1936-37 is less than budget, 1935-36 by Rs. 2·01 lakhs due to increased use of Government Mechanical transport and to the elimination of provision made in 1935-36 in connection with the Burma Boundary Commission.

Minor Head (b)—Supply of well water—

Budget 1936-37 is less than budget 1935-36 by Rs. 15 lakh on the basis of past actuals.

Minor Head (c)—Road Warrants—

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS.				
MINOR HEAD (a)—CONSERVANCY.				
<i>Detailed heads—</i>				
(1) Conservancy charges paid to Can- tonment authorities				
(2) Other conservancy charges in Cantonment stations		16,76,130		16,16,880
(3) Other conservancy charges in non-cantonment stations				
<i>Deduct—Emergency cut in pay</i>		<u>130</u>		<u>..</u>
TOTAL MINOR HEAD (a)	<u>16,15,609</u>	<u>16,76,000</u>		<u>16,16,880</u>
MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.	78,558	90,000		79,000
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS		19,030		17,000
<i>Deduct—Emergency cut in pay</i>		<u>30</u>		<u>..</u>
TOTAL MINOR HEAD (c)	<u>16,291</u>	<u>19,000</u>		<u>17,000</u>
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,12,350		4,03,610
<i>Deduct—</i>				
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges				
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaran- teed lines connections through the Army guaranteed lines		42,350		20,790
(iii) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes		3,000		2,700
<i>Deduct—Emergency cut in pay</i>		<u>..</u>		<u>..</u>
TOTAL MINOR HEAD (d)	<u>3,76,204</u>	<u>3,57,650</u>		<u>3,80,120</u>
TOTAL SUB-HEAD C	<u>20,86,662</u>	<u>21,52,000</u>	<u>21,00,000</u>	<u>20,93,000</u>

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.**EXPLANATION.***Minor Head (a)—Conservancy—*

(1) Military areas in Cantonment Stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

(2) In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Budget 1936-37 is less than budget 1935-36 by Rs. 59 lakh on the basis of past actuals.

Minor Head (b)—Hot weather establishments—

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

Budget 1936-37 is less than budget 1935-36 by Rs. 11 lakh on the basis of past actuals.

Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters).

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of cash		2,420		2,220
(2) Compensation for losses		16,050		15,650
(3) Payments to the Ministry of Health on account of National Health Insurance . . . . .		..		..
(4) Payment to Telegraph department for care of Army Mobilisation stores		33,000		30,000
(5) Expenditure on account of families of British soldiers attached to Civil departments . . . . .		..		..
(6) Incidental and miscellaneous expenses		54,790		51,150
(7) Contribution to Provincial revenues in respect of central subjects		6,430		6,430
(8) Arrear charges unallocated		1,11,550		12,150
(9) Fractional differences		-1,300		-690
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		80		90
(11) Maintenance of war graves . . . . .		..		..
Deduct—Emergency cut in pay		20		..
TOTAL SUB-HEAD D.	2,02,334	2,23,000	2,34,000	1,17,000
TOTAL INDIA	1,88,86,006	1,89,62,000	2,01,29,000	1,88,76,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS. .

Sub-Head D.—Miscellaneous.—Expenditure provided under this sub-head is of a fluctuating nature.

Budget 1936-37 is less than budget 1935-36 by Rs. 1·06 lakhs due to elimination of provision for certain arrear charges connected with the Great War.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea transport and concession passages . . .		50,80,000		60,00,000
(b) Land transport . . .		30,000		30,000
(c) Contribution towards Aden expenditure . . .		16,00,000		20,00,000
(d) Embarkation and Transport Staff—				
(1) Pay, officers . . .		8,000		8,000
(2) Pay, other ranks . . .		12,000		16,000
(e) Transport and miscellaneous: Miscellaneous . . .		12,000		8,000
(f) Passages to India: Ordnance and Clothing Factories . . . . .		..		..
(g) Passages to India and leave concession passages—other establishments . . .		16,000		16,000
(h) Publications and miscellaneous		1,70,000		1,70,000
(i) Unemployed pay of surplus Indian Army officers		1,24,000		10,00,000
TOTAL SUB-HEAD E.—ENGLAND . . .	79,95,821	80,52,000	85,65,000	92,48,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE	-27,195	..	-44,000	..
TOTAL EXPENDITURE—MAIN HEAD 7 . . .	2,68,54,632	2,70,14,000	2,86,50,000	2,81,24,000

HOT WEATHER ESTS. AND MISCELLANEOUS.—*contd.*

RECEIPTS.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget, Estimate, 1936-37
	Rs.	Rs.	Rs.	Rs.
India—				
Sub-Head A.—Transportation.				
(1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them		2,00,000		90,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers		18,000		18,000
(3) Receipts on account of refund of passages paid in previous years to civilian officers		1,500		3,000
(4) Recoveries of table money, etc.		25,000		28,000
(5) Miscellaneous		3,85,500		4,31,000
(6) Indian troop service		70,000		95,000
TOTAL SUB-HEAD A	7,74,175	7,00,000	6,65,000	6,65,000
Sub-Head B.—Hired Transport and supply of well water				

Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations.				
Minor Head (a).—Conservancy . . . . .	..	..	..	10,000
Minor Head (c).—Administration of Non-Cantonment Stations . . . . .				..
Miscellaneous	13,291	11,000	28,000	16,000
TOTAL SUB-HEAD C	13,291	11,000	28,000	26,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures		12,800		8,250
(2) Arrear receipts		680		2,610
(3) Fractional differences and miscellaneous		11,490		12,050
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		30		40
(5) Miscellaneous . . . . .		..		50
TOTAL SUB-HEAD D	3,14,813	25,000	34,000	23,000
TOTAL INDIA	11,02,279	7,36,000	7,27,000	7,14,000

MAIN HEAD 7/VII—TRANSPORTATION, CONSERVANCY,

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concl'd:				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops and concession passages		96,000		1,44,000
(2) Miscellaneous . . . . .		..		—
(3) Recoveries of over- payments . . . . .		..		—
TOTAL SUB-HEAD E.— ENGLAND	1,23,909	96,000	1,46,000	1 44,000
Sub-Head F.—Exchange	—416	..	—1,000	
TOTAL RECEIPTS—MAIN HEAD VII	12,25,772	8,32,000	8,72,000	8,58,000

FOR THE YEAR 1936-37.

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HOT WEATHER ESTS. AND MISCELLANEOUS—*concl.*

EXPLANATIONS.

**MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).
SUMMARY OF ESTIMATE.**

Sub-Head.	Accounts, 1984-85.			Budget Estimate, 1985-86.			Revised Estimate, 1985-86.			Budget Estimate, 1986-87.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS	73,27,837	...	73,27,837	1,10,74,000	..	1,10,74,000	1,26,21,000	...	1,26,21,000	1,24,84,000	...	1,24,84,000
B.—MAINTENANCE— BUILDINGS, COM- MUNICATIONS, ETC.	1,00,50,137	...	1,00,50,137	1,01,27,000	..	1,01,27,000	99,00,000	...	99,00,000	97,82,000	...	97,82,000
C.—MAINTENANCE AND OPERATION IN- STALLATIONS	54,85,805	...	54,85,805	44,61,000	..	44,61,000	44,61,000	...	44,61,000	42,76,000	...	42,76,000
D.—GENERAL CHARGES	27,22,216	...	27,22,216	26,78,000	..	26,78,000	27,99,000	...	27,99,000	26,55,000	...	26,55,000
E.—ESTABLISHMENT	63,63,463	...	63,63,463	70,50,000	..	70,50,000	68,50,000	...	68,50,000	70,00,000	...	70,00,000
F.—TOOLS AND PLANT	3,65,607	...	3,65,607	4,00,000	..	4,00,000	3,96,000	...	3,96,000	3,86,000	...	3,86,000
G.—STORES (EX- CLUDING EXPEN- DITURE IN ENGLAND)	-9,24,209	...	-9,24,209	...	..	...	-7,37,000	...	-7, 0	48,000	...	48,800
H.—Deduct—ENGLISH COST OF STORES	62,940	...	62,940	70,000	..	70,000	79,000	...	79,000	69,000	...	69,000
Q.—M. E. S. ADVANCES	-24,951	...	-24,951	-2,000	..	-2,000	-2,000	...	-2,000	-1,000	...	-1,000
RECEIPTS	...	43,96,423	-43,96,423	..	28,61,000	-28,61,000	...	80,54,000	-30,54,000	...	30,24,000	30,24,000
TOTAL INDIA	8,12,52,405	43,96,423	2,68,55,982	3,57,18,000	28,61,000	3,28,57,000	3,62,09,000	80,54,000	3,31,55,000	3,65,61,000	30,24,000	3,35,37,000
J.—ENGLAND	3,80,975	737	3,80,238	4,62,000	1,000	4,61,000	4,23,000	1,000	4,22,000	4,06,000	1,000	4,04,000
K.—EXCHANGE	-983	-1	-982	...	..	..	-2,000	...	-2,000	...	...	...
TOTAL	8,16,32,397	43,97,159	2,72,35,238	3,61,80,000	28,62,000	3,33,18,000	3,66,30,000	80,55,000	3,35,75,000	3,69,66,000	30,25,000	3,39,41,000

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H. E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Agent to the Governor General in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

- (a) *Buildings and Roads*.—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.
- (b) *Electrical and Mechanical*.—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.
- (c) *Furniture and Stores*.—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.
- (d) *Technical examination of works*.—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.
- (e) *Miscellaneous*.—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers.

EXPLANATIONS.

7. The net appropriation for Military Engineer Services during 1936-37 is Rs. 339·41½ lakhs against Rs. 333·18 lakhs in 1935-36. The increase of Rs. 6·23 lakhs is due mainly to the following variations :—

	In lakhs of rupees.
<i>Increase—</i>	
(1) Additional provision for Works	14·10
(2) Restoration of the emergency cut in pay	·31
(3) Smaller transfer from the Land Sales Suspense Account	1·85
(4) Other small variations	·64
Total	16·90
<i>Decrease—</i>	
(1) Transfer from the Hastings Military Lands Suspense Account	3·60
(2) Reduction under Standing Charges	6·48
(3) Transfer of Technical Examination Br. to Head 2-P.	·59
Total	10·67
Net increase	6·23

8. *Sub-Head A.—Works.*—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen works.

9. *Sub-Head B.—Maintenance—Buildings Communications etc.*—The decrease of Rs. 3·45 lakhs is due mainly to smaller expenditure consequent on the destruction of buildings and roads in the Baluchistan Earthquake, 1935.

10. *Sub-Head C.—Maintenance and Operation, Installations, etc.*—The decrease of 1·85 lakhs is due mainly to economies effected in the operation of water and electrical installations as a result of the provision of control and individual meters and reorganisation of establishment, etc., and an increase in recoveries on account of the supply of water to cantonments.

11. *Sub-Head D.—General Charges.*—The decrease of ·23 lakh is due mainly to reduction under miscellaneous charges and payments for railway sidings and platforms.

EXPLANATIONS.

12. *Sub-Head E.—Establishment.*—The decrease of Rs. .50 lakhs is due mainly to larger credits for work done on behalf of other departments (.73) and reduction in miscellaneous charges (.64) partly counterbalanced by an increase in the pay of officers (.88) consequent on a net increase of 7 officers (after taking into account the transfer of Technical Examination Branch to Main Head 2-P.) and restoration of the emergency cut in pay (.27).

13. *Sub-Head F.—Tools and Plant.*—The decrease of Rs. .14 lakh is due partly to larger credits for work done on behalf of other departments and partly to reduced provision for the replacement of obsolete and worn out tools and plant.

14. *Sub-Head G.—Stores.*—The increase of Rs. .48 lakh is due to provision for completion of Engineer Mobilization stores.

15. *VIII-M. E. S. Receipts.*—The increase of 1.63 lakhs is due mainly to the provision of receipts (3.60) from the Hastings Military Lands Suspense Account partly counterbalanced by smaller receipts from Land Sales Suspense Account (1.85).

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1934-35.	Budget Estimate 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (a).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		14,83,000		22,31,000
(2) British troops		15,47,100		17,89,000
(3) Indian troops		19,92,000		17,35,000
(4) Miscellaneous units		3,51,000		6,52,500
(5) Auxiliary and Territorial Forces . . . . .		..		..
TOTAL MINOR HEAD (a)	36,86,814	53,73,100		64,07,500
MINOR HEAD (b)—HOSPITALS—				
Detailed heads—				
(1) British		3,93,000		3,20,000
(2) Indian		3,06,500		1,55,000
TOTAL MINOR HEAD (b)	4,40,424	6,99,500		4,75,000
MINOR HEAD (c).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions		40,000		68,000
(2) Ordnance Depots		75,500		60,000
(3) Ordnance Inspection . . . . .		..		..
(4) Royal Indian Army Service Corps Depots		6,16,800		3,88,000
(5) Medical Store Depots . . . . .		..		..
TOTAL MINOR HEAD (c)	8,00,032	7,32,300		5,16,000
Carried over		68,04,900		73,98,500

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate 1936-37
	Rs.	Rs.	Rs.	Rs.
Brought forward		68,04,900		73,98,500
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SUB-HEAD A.—WORKS— <i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		86,000		3,88,200
(2) Mobilisation		25,700		..
(3) Miscellaneous		13,80,900		10,00,200
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TOTAL MINOR HEAD (d)	96,889	14,92,600		13,88,400
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MINOR HEAD (e).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands		81,000		2,15,000
(2) Military roads in cantonments		..		..
(3) Military roads <i>ex-cantonments</i>
(4) Railway sidings
(5) Drainage		18,000
(6) Conservancy		1,00,000		90,000
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TOTAL MINOR HEAD (e)	66,241	1,81,000		3,23,000
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MINOR HEAD (f).—FURNITURE.	2,21,284	2,21,000		6,45,000
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Carried over		86,99,500		97,54,900
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MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	R _g	Rs.	Rs.	Rs.
Brought forward		86,99,500		97,54,900
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		8,48,000		9,58,500
(2) Electrical		4,35,000		2,49,000
(3) Ice . . . . .		..		..
(4) Miscellaneous machinery . . . . .		..		800
TOTAL MINOR HEAD (g) . .	2,18,447	12,83,000		12,08,300
MINOR HEAD (h).—MINOR WORKS	17,37,887	8,41,500		12,45,800
MINOR HEAD (i).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . . . .		..		..
(2) Other losses . . . . .		..		..
TOTAL MINOR HEAD (i) . .	59,819	..		..
<i>Anti-malarial measures</i>		50,000		75,000
<i>Reserve at Army headquarters for unforeseen expenditure</i> . .		2,00,000		2,00,000
<i>Deduct—Emergency cut in pay</i> . .		..		..
TOTAL SUB-HEAD A.—WORKS .	73,27,837	1,10,74,000	1,26,21,000	1,24,84,000

SERVICES (INCLUDING STORES)— *contd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		60,06,000*		57,14,000*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		3,000		2,000
TOTAL MINOR HEAD (a)		60,03,000		57,12,000
MINOR HEAD (b).—MILITARY ROADS IN CANTONMENTS		10,87,000		10,85,000
MINOR HEAD (c).—MILITARY ROADS ex. CANTONMENTS		9,02,000		8,99,000
MINOR HEAD (d).—FURNITURE		9,81,000		9,50,000
MINOR HEAD (e).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		11,56,000		11,36,000
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment . . . . .		..		..
TOTAL MINOR HEAD (e)		11,56,000		11,36,000
<i>Deduct</i> —Emergency cut in pay		2,000		..
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	1,00,50,137	1,01,27,000	99,00,000	97,82,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		18,03,000		17,25,000
(2) <i>Deduct</i> —Recoveries for Water Supplied to Can- tonments		9,92,000		10,33,000
(3) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,13,000		1,13,000
TOTAL MINOR HEAD (a)		6,98,000		5,79,000
MINOR HEAD (b).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		36,02,000		35,43,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,87,000		1,73,000
		34,15,000		33,70,000
Carried over		41,13,000		39,49,000
This Comprises—				
(1) Maintenance of buildings including water supply fixtures, etc.		1935-36. 51,60,000	1936-37 48,83,000	
(2) Maintenance of internal elec- trical installations.		8,46,000	8,31,000	

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—<i>concl'd.</i>				
Brought forward		41,13,000		39,49,000
MINOR HEAD (c).—ICE		17,000		16,000
MINOR HEAD (d).—MANUFACTURES . . . . .		..		..
MINOR HEAD (e).—WORKSHOPS . . . . .		..		..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY		43,000		46,000
MINOR HEAD (g).—RENEWALS		2,74,000		2,49,000
MINOR HEAD (h).—TELEPHONES		16,000		16,000
<i>Deduct</i> —Emergency cut in pay		2,000		..
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	54,35,305	44,61,000	44,61,000	42,76,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (a).—RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		16,42,000		16,41,000
(2) <i>Deduct</i> —Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease . . . . .		..		..
TOTAL MINOR HEAD (a)		16,42,000		16,41,000
MINOR HEAD (b).—RENT FOR LAND		1,19,000		1,15,000
MINOR HEAD (c).—RATES AND TAXES <i>Payments on account of compensation for quarters, etc.</i>		3,78,000		3,81,000
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS		2,93,000		2,86,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS		1,59,000		1,56,000
MINOR HEAD (f).—MISCELLANEOUS		87,000		76,000
MINOR HEAD (g).—Unclassified charges . . . . .		..		..
TOTAL SUB-HEAD D.—GENERAL CHARGES.	27,22,216	26,78,000	27,99,000	26,55,000
SUB-HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers		30,90,300		31,78,000
(2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent		29,43,900		29,24,000
(3) Pay of engineering, clerical drawing and menial establishments—Temporary		7,26,000		7,26,000
(4) Transportation charges		5,81,800		5,89,000
(5) Payment for printing and stationery		1,78,000		1,65,000
(6) Telephones		44,400		43,000
(7) Miscellaneous		3,11,700		2,48,000
(8) Payments to other departments		56,900		56,000
(9) Credits from other departments		8,56,000		9,29,000
<i>Deduct</i> —Emergency cut in pay		27,000		..
TOTAL SUB-HEAD E.—ESTABLISHMENTS	63,63,463	70,50,000	68,50,000	70,00,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE		4,58,600		4,54,000
Detailed Heads—				
(1) New supplies				
(2) Repairs, renewals, carriage, etc.				
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS		4,500		4,000
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS		63,100		72,000
Deduct—Emergency cut in pay		..		..
TOTAL SUB-HEAD F.—TOOLS AND PLANT	3,65,607	4,00,000	3,96,000	3,86,000
SUB-HEAD G.—STORES (INCLUDING EXPENDITURE IN ENGLAND)				
	—9,24,269	..	—7,37,000	48,000
SUB-HEAD H.—DEDUCT ENGLISH COST OF STORES				
	62,940	70,000	79,000	69,000
SUB-HEAD Q.—M. E. S. ADVANCES.				
	—24,951	—2,000	—2,000	—1,000
TOTAL INDIA	3,12,52,405	3,57,18,000	3,62,09,000	3,65,61,000
SUB-HEAD J.—ENGLAND.				
(1) Pay and allowance of officers		3,36,000		1,80,000
(2) Other charges				1,16,000
(3) Leave and Deputation salaries, etc.		8,000		4,000
(4) Sterling overseas pay		48,000		36,000
(5) Stores for India		70,000		69,000
TOTAL SUB-HEAD J.—ENGLAND	3,80,975	4,62,000	4,23,000	4,05,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	—983	..	—2,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	3,16,32,397	3,61,80,000	3,66,30,000	3,69,66,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA:				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		8,07,000		7,74,000
(2) Furniture		50,000		45,000
(3) Internal electrical installations and hire of fans		25,000		25,000
(4) Miscellaneous		10,000		15,000
	<u>9,33,894</u>	<u>8,92,000</u>	<u>8,55,000</u>	<u>8,59,000</u>
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		2,36,000		2,30,000
(2) Electric energy		9,59,000		9,40,000
	<u>22,90,674</u>	<u>11,95,000</u>	<u>11,00,000</u>	<u>11,70,000</u>
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY	3,33,045	1,10,000	86,000	1,20,000
SUB-HEAD D.—MISCELLANEOUS	4,50,801	2,64,000	2,50,000	3,00,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	3,88,009	4,00,000	5,62,000	2,15,000
SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT . . . . .	..	..	2,01,000	3,60,000
TOTAL INDIA	43,96,423	28,61,000	30,54,000	30,24,000
Sub-Head G.—England—				
Miscellaneous	737	1,000	1,000	1,000
TOTAL SUB-HEAD G.—ENGLAND	737	1,000	1,000	1,000
Sub-Head H.—Exchange	—1	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	43,97,159	28,62,000	30,55,000	30,25,000

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SERVICES—*concl.*

MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . . .	1,14,471		1,14,471	1,54,000	..	1,54,000	1,29,000	...	1,29,000	1,30,000	...	1,30,000
B.—AUXILIARY FORCE	38,16,988		38,16,988	42,48,000		42,48,000	39,73,000	...	39,73,000	39,31,000	...	39,31,000
C.—TERRITORIAL FORCE—												
(a) Normal charges	15,92,931		15,92,931	15,10,000	..	15,10,000	16,27,000	...	16,27,000	12,78,000	...	12,78,000
(b) Civil grant	5,93,240		5,93,240	7,00,000	..	7,00,000	6,20,000	...	6,20,000	9,82,000	...	9,82,000
RECEIPTS . . .	...	29,451	-29,451	..	30,000	-30,000	...	20,000	-20,000	...	20,000	-20,000
TOTAL	61,17,630	29,451	60,88,179	66,12,000	30,000	65,82,000	63,49,000	20,000	63,29,000	63,21,000	20,000	63,01,000

EXPLANATIONS:

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 25,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows:—

<i>Active Class (excluding Railway units).</i>		
Recruits	. . . . .	(Days) 32
Trained soldiers	. . . . .	" 16
<i>Railway units—</i>		
Recruits	. . . . .	" 16
Trained soldiers:—		
Officers and N. C. Os.	. . . . .	" 12
Privates	. . . . .	" 8

In addition, all including reservists are required to complete a musketry course.

Permanent staffs, per unit, normally consist of:—

- 1 Adjutant.
- 1 Acting Regimental Sergeant Major.
- 1 Acting Regimental Quartermaster Sergeant.
- 1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of:—

	Establishment.
18 Provincial Battalions which are apportioned to the various Provinces.	13,020
3 Urban Units	1,038
11 University Training Corps units	5,050
Indian Territorial Force, Medical Branch	100

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, i.e., they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are also eligible for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is carried out as follows:—

- (i) *Provincial units.*—Recruit training 1 month.
 Annual training 1 month.
 Additional annual training (13 units) 1 month.

Cadre training of about two months duration may be carried out by all units as funds permit.

(ii) *Urban units—*

- Preliminary (recruits) training 32 days.
 Annual training 16 days.

(iii) *University Training Corps units—*

78 hours drill in the first six months and thereafter 2 hours per week and 15 days in camp annually.

DEFENCE SERVICES ESTIMATES

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—4 British officers.

2 Indian officers.

8 Indian non-commissioned officers (for the training period.)

Urban Units . . . As for Auxiliary Force, India (Indian Non-commissioned officers).

University Training Corps.—As for Auxiliary Force, India.

Budget 1936-37 is less than budget 1935-36 by Rs. 2·81 lakhs due mainly to :—

Decrease—

	In lakhs of rupees.
1. Pay of A. F. I. members under training (2·74) and miscellaneous (·78) on the basis of actuals	3·52

Increase—

2. Charges of Territorial force on the basis of actuals	·50
3. Miscellaneous increases (net)	·21

—

·71

Net decrease 2·81

—

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EXPLANATIONS.

MAIN HEAD 9/IX —AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1935.	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.	Rs.	1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.					
Detailed heads—					
	(1)	Pay of officers	91,380		74,180
	(2)	Pay and allowances of establishments	51,970		47,590
	(3)	Transportation	10,650		8,230
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
	TOTAL SUB-HEAD A.		1,14,471	1,54,000	1,29,000
SUB-HEAD B.—AUXILIARY FORCE.					
Detailed heads—					
48	48	(1) Pay of officers	6,76,000		6,75,000
207	207	(2) Pay of British other ranks	7,20,000		7,60,000
	(3)	Pay of members under training	16,40,000		13,66,000
	(4)	Pay of watchers	55,000		51,000
	(5)	Pay of establishments other than watchers	3,89,000		3,89,000
	(6)	Kit and clothing allowances	21,000		20,000
	(7)	Transportation of members under training and of unit stores for normal or training purposes	1,73,000		1,90,000
	(8)	Transportation of officers, B. O. Rs., watchers and other establishments	1,66,000		1,60,000
	(9)	Training grant	1,83,000		1,70,000
	(10)	Miscellaneous	2,28,000		1,50,000
	<i>Deduct</i> —Emergency cut in pay		3,000		..
	TOTAL SUB-HEAD B.		38,16,988	42,48,000	39,73,000

AND TERRITORIAL FORCES—contd.

NUMBERS.			Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—TERRITORIAL FORCE.						
Minor Head (a) Normal charges.						
Detailed heads—						
65	52	(1) Pay of officers		5,25,000		5,00,000
28	24	(2) Pay of Indian officers and Indian other ranks		40,000		34,000
		(3) Pay of members under training		6,25,000		4,85,000
		(4) Pay of establishments		65,000		55,000
		(5) Kit and clothing allowances		10,000		7,200
		(6) Transportation		1,52,000		1,24,750
		(7) Training grant		31,000		24,050
		(8) Miscellaneous		64,000		48,000
		Deduct—Emergency cut in pay		2,000		—
MINOR HEAD (a)			15,92,931	15,10,000	16,27,000	12,78,000
Carried over			15,92,931	15,10,000	16,27,000	12,78,000

NUMBERS.		MAIN HEAD 9/IX.—AUXILIARY				
1935-36.	1936-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	15,92,931	15,10,000	16,27,000	12,78,000
SUB-HEAD C.—TERRITORIAL FORCE—concd.						
Minor Head (b) Civil grant.						
8	21	(1) Pay of officers . . .				
50	54	(2) Pay of Indian officers and British and Indian other ranks . . .				
		(3) Pay of members under training . . .				
		(4) Pay of establishments . . .	7,00,000		9,82,000*	
		(5) Kit and clothing allowances . . .				
		(6) Transportation . . .				
		(7) Training grant . . .				
		(8) Miscellaneous . . .				
		Deduct—Emergency out in pay . . .				
TOTAL MINOR HEAD (b)		5,93,240	7,00,000	6,20,000	9,82,000	
TOTAL SUB-HEAD C.		21,86,171	22,10,000	22,47,000	22,60,000	
TOTAL EXPENDITURE—MAIN HEAD 9						
		61,17,630	66,12,000	63,49,000	63,21,000	
RECEIPTS.						
Fractional differences.						
		(1) Miscellaneous . . .	30,000	20,000	20,000	
Total Receipts Main Head IX.		29,451	30,000	20,000	20,000	

* The total provision for expenditure to be met out of the Civil Grant is Rs. 11,50,000. The sum of Rs. 9,82,000 under this minor head represents expenditure other than on stores, provision for which has been made under the relevant heads.

AND TERRITORIAL FORCES—*concl.*

EXPLANATIONS.

MAIN HEAD 10/X.—ROYAL AIR FORCE (INCLUDING STORES).

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE	33,45,702	...	33,45,702	35,86,000	..	35,86,000	34,65,000	...	34,65,000	[34,87,000	...	34,87,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	25,53,040	...	25,53,040	26,11,000	..	26,11,000	26,72,000	...	26,72,000	26,81,000	...	26,81,000
C.—ROYAL AIR FORCE HEAD-QUARTERS	7,02,437	...	7,02,437	7,39,000	...	7,39,000	7,42,000	...	7,42,000	7,66,000	...	7,66,000
D.—PURCHASE AND SALE OF STORES	16,14,048	1,70,563	14,43,483	17,59,000	1,22,000	16,37,000	16,62,000	1,33,000	15,29,000	16,02,000	1,34,000	14,68,000
E.—MISCELLANEOUS	1,69,035	37,960	1,31,075	2,07,000	25,000	1,82,000	1,80,000	47,000	1,33,000	2,16,000	40,000	1,76,000
F.—WORKS EXPENDITURE	11,28,696	30,142	10,98,554	13,00,000	26,000	12,74,000	13,55,000	20,000	13,35,000	12,40,000	26,000	12,14,000
TOTAL INDIA	<u>95,12,956</u>	<u>2,38,665</u>	<u>92,74,291</u>	<u>1,01,52,000</u>	<u>1,73,000</u>	<u>99,79,000</u>	<u>1,00,76,000</u>	<u>2,00,000</u>	<u>98,76,000</u>	<u>99,92,000</u>	<u>2,00,000</u>	<u>97,92,000</u>
ENGLAND	75,57,881	87,239	75,20,642	94,89,000	18,000	94,21,000	81,72,000	62,000	81,10,000	94,74,000	24,000	94,50,000
EXCHANGE	—24,749	—127	—24,622	..	..	..	—42,000	...	—42,000	...	...	...
TOTAL HEAD 10/X	<u>1,70,46,088</u>	<u>2,75,777</u>	<u>1,67,70,311</u>	<u>1,95,91,000</u>	<u>1,91,000</u>	<u>1,94,00,000</u>	<u>1,82,06,000</u>	<u>2,62,000</u>	<u>1,79,44,000</u>	<u>1,94,66,000</u>	<u>2,24,000</u>	<u>1,92,42,000</u>

EXPLANATIONS.

The budget for 1936-37 provides for the following establishments :—

Royal Air Force.—246 British Royal Air Force officers, 1 M. E. S. officer, 1 Indian meteorologist, 2 officer supervisors, 1,856 British airmen, 1 Indian officer, 3 Indian other ranks, 302 Indian artificers, 114 Indian mechanical transport drivers, 189 civilian clerks, storekeepers and draftsmen, 10 British clerks of Indian Army Corps of clerks (British Wing), 6 school mistresses, 7 language teachers and 782 followers.

Indian Air Force.—5 British officers, 10 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 26 British airmen, 63 Indian airmen, 1 civilian clerk, 30 Indian apprentices and 13 Indian followers.

The following are the units of the air forces in India :—

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat.

1 Wing headquarters, at Chaklala with two army co-operation squadrons—1 at Chaklala and 1 at Peshawar—under its administration.

2 Army co-operation squadrons—1 at Quetta and 1 at Ambala—directly under the administration of the headquarters, Royal Air Force.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

First flight of the Indian Air Force now at Drigh Road will be located at Peshawar and second flight will be formed at Drigh Road.

Besides the above, there is a hill depot, open at Lower Tops, Murree hills, during the summer months only.

2. The duties and functions of these units are :—

The Headquarters, Royal Air Force, controls the operation, training and administration of the whole of the Royal Air Force and Indian Air Force in India.

The Group Headquarters, Peshawar, commands Nos. 1 and 2 Indian Wing Stations at Kohat and Risalpur, exercises operational control and co-ordinates the work of these two stations. The function of the Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralized under station control.

The functions of the Wing Headquarters, Chaklala, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct and for other stations through the Aircraft Park, Lahore.

The Aircraft Park stores the "immediate reserve" aircraft for the squadrons on the North-West Frontier, repairs all motor transport chassis, manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

Budget 1936-37 is less than budget 1935-36 by Rs. 1.58 lakhs, due mainly to reduced provision for purchase of stores and smaller outlay on works and maintenance.

DEFENCE SERVICES ESTIMATES

EXPLANATIONS—*contd.*

MAIN HEAD 10.—

NUMBERS.		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE.					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.					
Detailed heads—					
173	168	(1) Pay of officers	15,51,450		15,08,200
1,139	1,128	(2) Pay of British air- men	21,84,750		21,64,610
168	165	(3) Pay of Indian ranks and civilians	1,02,470		1,01,690
459	463	(4) Pay of followers	93,960		96,940
		(5) Kit and clothing al- lowances	1,12,750		1,11,270
		(6) Transportation	1,59,000		1,59,000
		(7) Hired transport	1,500		1,700
		(8) Miscellaneous	78,000		77,000
		<i>Deduct</i> —Emergency out in pay	6,430		..
TOTAL MINOR HEAD (a)		41,92,436	42,77,450	42,07,000	42,20,410
Carried over		41,92,436	42,77,450	42,07,000	42,20,410

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Minor head (a).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Chakiala, and 4 Army Co-operation Squadrons.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

Budget 1936-37 is less than budget 1935-36 by Rs. 57 lakh, due mainly to the transfer of certain officers to sub-head B consequent on the reorganisation of the stores branch and to the transfer of one officer to Headquarters R. A. F. as Personal Assistant to the Air Officer Commanding.

MAIN HEAD 10.—

NUMBERS.		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.	Rs.	Rs.	Rs.	Rs.
Brought forward		41,92,436	42,77,450	42,07,000	42,20,410
EXPENDITURE— <i>concl'd.</i>					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD QUARTERS, ROYAL AIR FORCE • HILL DEPOT AND INDIAN AIR FORCE— <i>concl'd.</i>					
MINOR HEAD (b) ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
		(1) Pay of civilians			
		(2) Pay of followers			
		(3) Transportation			
		(4) Hired transport	19,000		19,400
		(5) Miscellaneous			
		<i>Deduct</i> —Emergency cut in pay			
		TOTAL MINOR HEAD (b)	16,319	19,000	19,400
MINOR HEAD (c)—INDIAN AIR FORCE.					
Detailed heads—					
17	15	(1) Pay of officers	1,19,700		1,09,710
20	26	(2) Pay of British airmen	58,770		70,690
102	94	(3) Pay of Indian ranks and civilians	50,590		46,560
16	13	(4) Pay of followers	4,320		3,540
		(5) Kit and clothing allowances	3,830		4,400
		(6) Transportation	8,200		8,420
		(7) Miscellaneous	6,820		4,000
		<i>Deduct</i> —Emergency cut in pay	230		..
		TOTAL MINOR HEAD (c)	1,54,931	2,52,000	1,86,000
MINOR HEAD (d)— <i>DEDUCT</i> —RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925					
		28,156	28,220	27,000	28,130
MINOR HEAD (e)— <i>DEDUCT</i> —RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN					
		9,89,828	9,84,230	9,20,000	9,72,000
		TOTAL SUB-HEAD A.	33,45,702	35,36,000	34,65,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Minor head (c).—Indian Air Force.—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three more in August 1933 and two more in August 1934 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934, one in April 1935 and two are expected to arrive in March 1936.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained in connection with the formation of the 2nd flight.

Numbers.		MAIN HEAD 10.—			
1935-36.	1926-37.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC.		Rs.	Rs.	Rs.	Rs.
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
Detailed heads—					
2	2	(1) Pay of students at the Staff College, Quetta	34,960		44,610
		(2) Training grant	4,330		4,330
		<i>Deduct</i> —Emergency cut in pay	130		..
TOTAL MINOR HEAD (a)		29,882	39,160	29,000	48,940
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
20	20	(1) Pay of establishments	1,03,590		1,09,140
		(2) Education grant	7,820		7,790
		<i>Deduct</i> —Emergency cut in pay	360		..
TOTAL MINOR HEAD (b)		1,11,368	1,11,050	1,22,000	1,16,930
MINOR HEAD (c)—R. A. F. MEDICAL SERVICE.					
Detailed heads—					
10	10	(1) Pay of officers	1,06,640		1,03,380
27	27	(2) Pay of British airmen	44,270		45,490
		(3) Kit and clothing allowances	2,570		2,570
		(4) Transportation	2,500		5,000
		(5) Miscellaneous	1,900		2,000
		(6) Cost of treatment in Civil and Military hospitals	61,910		62,590
		<i>Deduct</i> —Emergency cut in pay	430		..
TOTAL MINOR HEAD (c)		2,06,331	2,19,360	2,14,000	2,21,030
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
23	25	(1) Pay of officers	2,36,580		2,50,220
515	503	(2) Pay of British airmen.	9,50,820		9,45,520
307	283	(3) Pay of Indian officers, other ranks and civilians	2,01,360		1,99,020
153	180	(4) Pay of followers	38,450		45,620
		(5) Kit and clothing allowances	55,080		54,500
		(6) Transportation	92,000		85,950
		(7) Hired transport	250		200
		(8) Miscellaneous	27,000		30,330
		<i>Deduct</i> —Emergency cut in pay	1,420		..
Total Minor Head (d)		15,71,721	16,00,120	16,15,000	16,11,360
Carried over		19,19,302	19,69,690	19,80,000	19,98,260

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-Head B.—Minor head (a).—Staff College, Quetta.—Two Royal Air Force officers are seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

The increase of Rs. 10 lakh in budget 1936-37 as compared with budget 1935-36 is due mainly to provision for a Wing Commander for the Staff College, Quetta.

Minor Head (b).—Royal Air Force Education.—This minor head provides for the pay and allowances of six Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and seven language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

School mistresses are employed for the education of airmen's children.

Minor Head (c).—R. A. F. Medical Service.—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On grounds of economy, all hospital cases are sent to the Army hospitals for treatment and their expenses are met from Royal Air Force funds on fixed rates.

Minor Head (d).—Aircraft Depot.—Budget 1936-37 is more than budget 1935-36 by Rs. 11 lakh due mainly to the transfer of pay charges of certain officers from Sub-head A.

MAIN HEAD 10.—

Numbers.			Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935- 36.	1936- 37.		Rs.	Rs.	Rs.	Rs.
		Brought forward	19,19,302	19,69,690	19,80,000	19,98,260
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—concl.						
MINOR HEAD (e)—AIRCRAFT PARK.						
Detailed heads—						
15	16	(1) Pay of officers . . .		1,53,060		1,62,580
175	186	(2) Pay of British airmen		3,13,100		3,39,960
107	109	(3) Pay of Indian ranks and civilians . . .		76,800		75,740
97	97	(4) Pay of followers . . .		23,050		23,050
		(5) Kit and clothing allowances . . .		19,320		20,160
		(6) Transportation . . .		43,500		34,000
		(7) Hired transport . . .		300		150
		(8) Miscellaneous . . .		13,000		13,000
		Deduct—Emergency cut in pay.		820		..
TOTAL MINOR HEAD (e) .			6,33,738	6,41,310	6,92,000	6,68,640
MINOR HEAD (f) ECCLESIASTICAL ESTABLISHMENTS—R. A. F. SHARE OF COST.						
			..	..	..	14,100
TOTAL SUB-HEAD B. .			25,53,040	26,11,000	26,72,000	26,81,000
SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS.						
Detailed heads—						
22	23	(1) Pay of officers . . .		4,35,300		4,39,340
12	12	(2) Pay of British airmen . . .		30,750		35,940
62	62	(3) Pay of establishment other than followers		1,55,220		1,67,500
42	42	(4) Pay of followers . . .		9,090		9,260
		(5) Kit and clothing allowances . . .		1,150		1,460
		(6) Transportation . . .		46,700		50,500
		(7) Hired transport . . .		500		..
		(8) Miscellaneous . . .		39,700		38,000
		(9) Telephone charges . . .		8,000		9,000
		(10) Unforeseen ex- penditure to be sanctioned by the Air Officer Commanding under his financial powers		15,000		15,000
		Deduct—Emergency cut in pay . . .		2,410		..
TOTAL SUB-HEAD (C)			7,02,437	7,39,000	7,42,000	7,66,000

ROYAL AIR FORCE (INCLUDING STORES)—*cont'd.***EXPLANATIONS.**

Minor Head (e).—Aircraft Park.—Budget 1936-37 is more than budget 1935-36 by Rs. .27 lakh due mainly to the transfer of pay charges of certain officers from sub-head A and to provision for a larger number of airmen.

Minor Head (f).—Ecclesiastical Establishments R. A. F. Share of cost.—It has been decided that commencing from 1936-37 a proportion of the charges incurred by the Army on ecclesiastical establishments should be debited to the Royal Air Force estimates.

Sub-Head C.—Royal Air Force Headquarters.—This head provides for the salaries, etc., of the staff employed at Royal Air Force Headquarters and for certain contingent expenses.

Budget 1936-37 is more than budget 1935-36 by Rs. .27 lakh due mainly to the inclusion of provision for the pay charges of the Personal Assistant to the Air Officer Commanding, the appointment of 4 British clerks of the A. I. C. C. in place of civilian clerks and other normal fluctuations.

MAIN HEAD 10—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army . . . . .		..		..
(2) Central purchase		1,36,000		1,00,000
(3) Local purchase		1,20,000		23,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		20,000		15,000
		<u>2,76,000</u>		<u>1,38,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		1,800		5,000
		<u>1,800</u>		<u>5,000</u>
Net expenditure under (a)	1,68,512	2,74,200	1,01,000	1,33,000
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		50		100
(2) Central purchase		25,000		25,000
(3) Local purchase		3,650		900
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		13,000		18,000
		<u>41,700</u>		<u>44,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		50		100
(7) Deduct—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		6,000		6,000
		<u>6,050</u>		<u>6,100</u>
Net expenditure under (b)	43,311	35,650	24,000	37,900
Carried over	2,11,823	3,09,850	1,25,000	1,70,900

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-head D.—Purchase and sale of stores.—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Royal Air Force and Indian Air Force; also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India.

Budget 1936-37 is less than budget 1935-36 by Rs. 1·57 lakhs due mainly to non-inclusion of provision for the Royal Air Force Re-equipment fund, as no expenditure will be incurred in India on this account (there was a provision of 1·33 lakhs on this account in the budget for 1935-36), use of cheaper quality oil, fall in prices and economies partly counter-balanced by larger expenditure consequent on the increase of flying hours and certain other new measures.

		MAIN HEAD 10.—			
		Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised] Estimate, 1935-36.	Budget Estimate, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		2,11,823	3,09,856	1,25,000	1,70,900
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.					
MINOR HEAD (c)—PROVISIONS.					
Detailed heads—					
(1) Purchase from the Army			94,750		1,00,560
(2) Central purchase . . . . .			..		..
(3) Local purchase			96,000		77,800
(4) Transfer of stores from non-military departments and Imperial stations . . . . .			..		..
(5) Bonus paid under the sliding scale of rations scheme			16,000		15,000
			2,06,750		1,93,360
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army			4,000		1,800
			4,000		1,800
Net expenditure under (c)	2,00,433	2,02,750	1,94,000	1,91,560	
MINOR HEAD (d)—FUEL AND LIGHT.					
Detailed heads—					
(1) Purchase from the Army			30,400		24,080
(2) Central purchase . . . . .			..		..
(3) Local purchase			11,000		9,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .			..		..
			41,400		33,080
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.			400		100
			400		100
Net expenditure under (d)	31,602	41,000	31,000	32,980	
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).					
Detailed heads—					
(1) Purchase from the Army			7,26,000		7,98,000
(2) Central purchase			1,10,000		10,000
(3) Local purchase			500		500
(4) Transfer of stores from non-military departments and Imperial stations			10,000		10,000
			8,46,500		8,18,500
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.			7,500		7,500
			7,500		7,500
Net expenditure under (e)	8,37,573	8,39,000	8,62,000	8,11,000	
Carried over	12,81,431	13,92,600	12,12,000	12,06,440	

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
Brought forward	12,81,431	13,92,600	12,12,000	12,06,440
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f)—PETROL AND LUBRI- CANTS (M. T.).				
Detailed heads—				
(1) Purchase from the Army		53,000		59,580
(2) Central purchase . . . . .		..		..
(3) Local purchase		100		100
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		53,100		59,680
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army		1,000		500
(6) <i>Deduct</i> —Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		4,000		4,600
		5,000		5,100
Net expenditure under (f)	36,017	48,100	36,000	54,550
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		28,000		45,000
(2) Central purchase.		40,000		60,000
(3) Local purchase		40,000		20,000
(4) Transfer of stores from non-military departments and Imperial stations.		..		200
(5) Customs duty		15,800		15,000
		1,23,800		1,40,200
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army.		37,000		37,000
		37,000		37,000
Net expenditure under (g)	85,563	86,800	1,67,000	1,03,200
MINOR HEAD (h)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army		11,800		11,800
(2) Central purchase . . . . .		..		..
(3) Local purchase		200		200
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		12,000		12,000
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army. . . . .		..		..
	
Net expenditure under (h)	11,903	12,000	12,000	12,000
Carried over	14,14,914	15,39,500	14,27,000	13,76,220

MAIN HEAD 10.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	14,14,914	15,39,500	14,27,000	13,76,220
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i>				
MINOR HEAD (i).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army		72,000		62,580
(2) Central purchase . . . . .		..		5,000
(3) Local purchase		500		500
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Customs duty		5,000		5,000
		<u>77,500</u>		<u>73,080</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government transferred to Army.		3,000		3,000
		<u>3,000</u>		<u>3,000</u>
Net expenditure under (i)	65,114	74,500	77,000	70,080
MINOR HEAD (j).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army		1,65,000		1,66,200
(2) Central purchase		10,000		3,000
(3) Local purchase		900		1,000
(4) Transfer of stores from non-military departments and Imperial stations.		100		100
(5) Customs duty		2,000		5,400
TOTAL		<u>1,78,000</u>		<u>1,75,700</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		33,000		20,000
		<u>33,000</u>		<u>20,000</u>
Net expenditure under (j)	1,34,018	1,45,000	1,58,000	1,55,700
TOTAL SUB-HEAD D	<u>16,14,046</u>	<u>17,59,000</u>	<u>16,62,000</u>	<u>16,02,000</u>

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous		2,640		13,600
(2) Compensation for losses		2,000		1,200
(3) Language rewards		1,700		1,700
(4) Loss of cash . . . . .		..		..
(5) Printing and stationery		49,000		49,000
(6) Anti-malarial measures		4,430		4,500
(7) Storage charges of Royal Air Force explosives on deposit in arsenals.		54,670		55,000
(8) Repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposit in arsenals		19,000		19,000
(9) Services rendered by Army transport		2,500		2,500
(10) <i>Deduct</i> —Credit on account of services rendered by R. A. F. transport to Army or M. E. S. . . . .		..		..
(11) Administration of telephones (excluding those of R. A. F. Headquarters)		18,500		17,500
(12) Indian combined transport service.		2,500		2,000
(13) After charges below six pence in each case in respect of airman transferred to Imperial payment.		..		..
(14) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB-HEAD E	1,69,035	2,07,000	1,80,000	2,16,600

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS:**

Sub-head E.—Miscellaneous.—This head provides for expenditure on miscellaneous services, e.g., compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

Budget 1936-37 is more than budget 1935-36 by Rs. '09 lakh due mainly to increased expenditure on the training of Mechanical Transport driver recruits at Chaklala.

MAIN HEAD 10.

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a).—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes. . . . .		..		21,000
(2) Accommodation—British personnel		80,000		28,000
(3) Accommodation—Indian personnel		1,26,000		2,00,000
(4) Accommodation—miscellaneous units . . . . .		..		20,560
(5) Hospitals . . . . .		..		..
(6) Depots, etc.		61,400		..
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous . . . . .		..		..
(10) Lands, communications and drainage		31,300		..
(11) Furniture		9,000		17,000
(12) Installations—Water		5,000		10,000
(13) INSTALLATIONS—ELECTRICAL . . . . .		..		..
(14) Minor works		1,00,000		1,00,000
(15) Losses . . . . .		..		..
TOTAL MINOR HEAD (a)	2,66,513	4,12,700	4,78,000	3,96,560

MINOR HEAD (b).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.

Detailed heads—

(1) Buildings		2,94,000		2,61,000
(2) Military roads in cantonments		29,400		29,400
(3) Military roads ex-cantonments		9,700		9,700
(4) Furniture		32,000		31,000
(5) Miscellaneous		1,92,300		1,88,200
TOTAL MINOR HEAD (b)	5,37,694	5,57,400	5,47,000	5,19,300
Carried over	8,04,207	9,70,100	10,25,000	9,15,860

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-head F.—Works expenditure.—This head includes provision for the construction of (i) buildings required to accommodate Royal Air Force and Indian Air Force personnel and stores, (ii) defences, (iii) roads, (iv) purchase of lands and (v) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1½ per cent. are provided under Head 2-J.

Budget 1936-37 is less than budget 1935-36 by Rs. 60 lakh due mainly to smaller provision for new works and smaller maintenance charges.

MAIN HEAD 10.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward		9,70,100	10,25,000	9,15,860
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		74,000		74,000
(2) Electrical		1,49,000		1,48,800
(3) Miscellaneous machinery		1,000		1,200
(4) Renewals . . . . .		..		..
TOTAL MINOR HEAD (c)	2,29,156	2,24,000	2,24,000	2,24,000
MINOR HEAD (d).—GENERAL CHARGES				
Detailed heads—				
(1) Rent for hired buildings		1,600		2,100
(2) Rent of land		9,200		9,200
(3) Rates and taxes		1,400		1,500
(4) Payments for railway sidings and platforms		9,900		9,000
(5) Care of vacant buildings		3,000		2,800
(6) Miscellaneous		7,000		6,000
TOTAL MINOR HEAD (d)	30,433	32,100	32,000	30,600
MINOR HEAD (e).—ESTABLISHMENT	56,214	63,700	64,000	59,830
MINOR HEAD (f).—TOOLS AND PLANT	8,686	10,100	10,000	9,710
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	11,28,696	13,00,000	13,55,000	12,40,000
TOTAL INDIA	95,12,956	1,01,52,000	1,00,76,000	99,92,000

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ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for troops serving in India		28,00,000		28,00,000
(b) Furlough and voyage pay		1,28,000		1,12,000
(c) Marriage allowances and allotments		10,84,000		10,00,000
(d) Cost of sea transport		3,00,000		2,80,000
(e) Stores taken to India		11,000		8,000
(f) Educational and instructional charges.		96,000		30,000
(g) Discharge gratuities		19,000		19,000
(h) National health insurance		17,000		17,000
(i) Unemployment insurance		48,000		48,000
(j) Contributory pensions act, 1925		50,000		62,000
(k) Miscellaneous		4,000		2,000
(l) Consolidated clothing allowances.		12,000		13,000
(m) Leave and deputation salaries		6,000		12,000
(n) Sterling overseas pay		5,000		5,000
(o) Stores for India—				
(1) Aviation (air frames and engines).		25,20,000		21,24,000
(2) Aviation (stores)		17,79,000		18,54,000
(3) M. T. (vehicles)		29,000		65,000
(4) M. T. (spares)		27,000		40,000
(5) Clothing		20,000		20,000
(6) Ordnance (stores)		3,63,000		6,18,000
(7) Miscellaneous		94,000		3,18,000
(8) Publications and forms		27,000		27,000
TOTAL SUB-HEAD G.—ENGLAND	75,57,881	94,39,000	81,72,000	94,74,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Exchange on English expenditure other than on stores . . . . .		..		..
(2) Exchange on English expenditure on stores . . . . .		..		..
TOTAL	—24,749	..	—42,000	
EXPENDITURE MAIN HEAD 10	1,70,46,088	1,95,91,000	1,82,06,000	1,94,66,000

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ROYAL AIR FORCE (INCLUDING STORES)—*concl.*

EXPLANATIONS.

MAIN HEAD X—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		40,000		50,000
(2) Recoveries on account of stores issued on payment.		84,500		85,000
(3) <i>Deduct</i> —Refund of excise duty on payment issues of oil kerosine and petrol		2,500		1,000
TOTAL SUB-HEAD D.	1,70,563	1,22,000	1,33,000	1,34,000
SUB-HEAD E.—MISCELLANEOUS.				
(1) Credits for services rendered		7,000		12,000
(2) After credits below six pence in each case in respect of airmen transferred to Imperial payment;		..		..
(3) Miscellaneous receipts		14,000		23,800
(4) Indian combined transport service		4,000		4,000
(5) Receipts on account of conservancy charges		..		200
TOTAL SUB-HEAD E.	37,960	25,000	47,000	40,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	30,142	26,000	20,000	26,000
TOTAL INDIA	2,38,665	1,73,000	2,00,000	2,00,000
SUB-HEAD G.—ENGLAND—				
1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India		5,000		6,000
2. Consolidated clothing allowances		7,000		[14,000
3. Miscellaneous		5,000		3,000
4. Sale of surplus and obsolete stores		1,000		1,000
TOTAL SUB-HEAD G.—ENGLAND	37,239	18,000	62,000	24,000
SUB-HEAD H.—EXCHANGE	—127	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,75,777	1,91,000	2,62,000	2,24,000

FOR THE YEAR 1936-37.

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ROYAL AIR FORCE (INCLUDING STORES)—*concl'd.*

EXPLANATIONS.

**MAIN HEAD 11/XI ROYAL INDIAN NAVY (INCLUDING STORES).
SUMMARY OF ESTIMATE.**

Head :	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL SUPERVISION.	1,60,305	...	1,60,305	1,78,000	..	1,78,000	1,78,000	...	1,78,000	1,83,000	...	1,83,000
B.—NAVY SURVEY DEPARTMENT.	75,827	...	75,827	79,000	..	79,000	79,000	...	79,000	76,000	...	76,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	9,58,293	...	9,58,293	9,89,000	..	9,89,000	10,24,000	...	10,24,000	11,60,000	...	11,60,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS.	20,835	...	20,835	21,000	...	21,000	18,000	...	18,000	19,000	...	19,000
E.—DOCKYARDS AND WORKSHOP.	9,33,474	...	9,33,474	9,31,000	..	9,31,000	10,46,000	...	10,46,000	9,70,000	...	9,70,000
F.—PURCHASE AND SALE OF STORES.	12,30,066	...	12,30,066	18,56,000	..	18,56,000	18,32,000	...	18,32,000	12,57,000	...	12,57,000
G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.	9,57,403	...	9,57,403	1,38,000	..	1,38,000	1,46,000	...	1,46,000	14,02,000	...	14,02,000
H.—EXPENDITURE ON WORKS.	2,37,804	...	2,37,804	2,32,000	..	2,32,000	2,32,000	...	2,32,000	2,77,000	...	2,77,000
I.—MISCELLANEOUS.	91,989	...	91,989	2,36,000	..	2,36,000	1,09,000	...	1,09,000	1,13,000	...	1,13,000
RECEIPTS.	...	13,20,158	—13,20,158	..	3,46,000	—3,46,000	...	5,95,000	—5,95,000	...	2,91,000	—2,91,000
TOTAL INDIA.	46,65,996	13,20,158	33,45,838	41,60,000	3,46,000	38,14,000	41,64,000	5,95,000	35,69,000	54,57,000	2,91,000	51,66,000
J.—England.	24,95,099	23,468	24,71,631	19,33,000	6,000	19,27,000	19,26,000	20,000	19,06,000	20,08,000	8,000	20,00,000
K.—Exchange.	—6,631	—114	—6,517	..	..	..	—10,000	...	—10,000	...	...	...
TOTAL.	71,54,464	13,43,512	58,10,952	60,93,000	3,52,000	57,41,000	60,80,000	6,15,000	54,65,000	74,65,000	2,99,000	71,66,000

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1923 has by an Act of Indian Legislature become the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 119* officers, 45† warrant officers and 1,281 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding, Royal Indian Navy. The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence", "Hindustan" and "Indus"

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy in peace-time are as follows :—

- (a) Training of personnel for service at sea in war.
- (b) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.
- (c) Marine survey work in Indian waters.
- (d) Sea transport work for the Government of India, i.e., all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for the Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy estimates.

Budget 1936-37 (net) is more than budget 1935-36 (net) by Rs. 14.25 lakhs due mainly to :—

Increase—	In lakhs of rupees.
1. Provision for Royal Indian Navy Sinking Fund	14.00
2. Revision of pay and re-organisation of staffs	1.70
3. Home stores—Modern searchlights practice ammunition and W. T. stores . . . . .	.59
4. Construction of signal station building . . . . .	.45
	<u>16.74</u>

*Includes 23 Officers appointed in the Indian mercantile marine department and 3 officers employed on Sea transport duties.

†Includes two warrant officers employed on Military and Sea transport duties.

EXPLANATIONS—*contd.**Decrease —*

1. Non-provision of Reserve for emergent measures	1·08
2. Non-provision for replacement of launches	·95
3. Other minor variation (net)	·46
	2·49
Net increase	14·25

7. The variations under the several sub-heads are explained below :—

A and B. The variations are small.

C. The increase of Rs. 1·71 lakhs is due to the revision of pay and allowances of officers and warrant officers and the re-organisation of Administrative staffs of Dockyard and Depot staffs.

D. The variation is small.

E. The increase of Rs. ·39 lakhs is due mainly to larger provision for works on behalf of the Royal Navy partly counterbalanced by non-provision of funds for replacement of launches.

F. The decrease of Rs. ·99 lakh is due mainly to non-provision of funds for replacement of certain launches and the issue of stores for buildings from stock without replacement.

G. The increase of Rs 12·64 lakhs is due to provision for the Royal Indian Navy Sinking Fund (14·00) partly counterbalanced by non-provision of funds for the sloop "Indus" (1·36).

H. The increase of Rs. ·45 lakh is due to provision made for the construction of signal station building.

I. The decrease of Rs. 1·23 lakhs is due mainly to the non-provision of Reserve for emergent measures.

J. The increase of Rs. ·75 lakh is due mainly to provision made for the purchase of certain modern searchlights, reserve of practice ammunition and W/T stores.

Receipts.—The decrease of Rs. ·55 lakh is mainly due to non-transfer of funds from the Kidderpore Dockyard Suspense account partly counterbalanced by larger recoveries for work done for the Royal Navy.

EXPLANATIONS—*concl.*

MAIN HEAD 11.—ROYAL INDIAN

Numbers.			Budget	Revised	Budget
1935-	1936-		Estimate,	Estimate,	Estimate,
36.	37.	Accounts,	1935-36.	1935-36.	1936-37.
		1934-35.			
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—GENERAL SUPERVISION.					
DETAILED HEADS—					
6	6	(1) Pay of officers .	1,11,070		1,10,600
		(2) Allowance to Naval Commander-in-Chief .	10,000		10,000
29	30	(3) Pay of establishments .	36,820		39,140
		(4) Incidental and mis- cellaneous expenses .	5,640		8,260
		(5) Printing and station- ery charges	20,000		20,000
		(6) <i>Deduct</i> — Recoveries from the Persian Gulf Lighting Service Fund .	5,000		5,000
		<i>Deduct</i> —Emergency cut in pay	530		..
		TOTAL SUB-HEAD A . .	1,60,305	1,78,000	1,78,000
					1,83,000
SUB-HEAD B.—MARINE SURVEY DEPARTMENT.					
DETAILED HEADS—					
6	6	(1) Pay of officers .	63,800		60,200
11	11	(2) Pay of establishments	12,440		12,600
		(3) Incidental and mis- cellaneous expenses .	3,000		3,200
		<i>Deduct</i> —Emergency cut in pay	240		..
		TOTAL SUB-HEAD B . .	75,827	79,000	79,000
					76,000

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.		1935-36.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
116	116	(1) Pay of officers and warrant officers	5,10,400		6,77,000
1,064	1,064	(2) Pay of men	4,67,120		4,68,000
		(3) Incidental and miscellaneous expenses	14,000		15,000
		<i>Deduct</i> —Emergency cut in pay	2,520		
TOTAL SUB-HEAD C		9,58,293	9,88,000	10,24,000	11,60,000

SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.

MINOR HEAD (a)—FUEL DEPOTS IN THE PERSIAN GULF, MUSCAT—

Detailed heads.

..	(1) Pay of establishment . . . . .	..	..	..
	(2) Incidental and miscellaneous expenses . . . . .	..	..	..
	<i>Deduct</i> —Emergency cut in pay . . . . .	..	..	..
TOTAL MINOR HEAD (a)		478	..	..
	Carried over	478	..	..

MAIN HEAD 11.—ROYAL INDIAN

Numbers.	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
1935-1936- 36. 37.	Rs.	Rs.	Rs.	Rs.
Brought forward .	478	..	..	..
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—contd.				
MINOR HEAD (b)—FUEL DEPOTS IN THE PERSIAN GULF, BAHRAIN.—				
Detailed heads—				
13 13 (1) Pay of establishments.		6,190		6,520
3 .. (2) Pay of medical personnel		2,460		..
(3) Cost of drugs and hospital stores		1,100		500
(4) Incidental and miscellaneous expenses		1,000		1,500
Deduct—Emergency cut in pay		..		..
TOTAL MINOR HEAD (b) .	10,142	10,750	9,000	8,520
MINOR HEAD (c) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH.—				
Detailed head—				
(1) Rent of coal godown .	..	..	..	..
TOTAL MINOR HEAD (c) .	..	..	..	..
MINOR HEAD (d) LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF.				
	1,118	250	.	750
MINOR HEAD (e) SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA.				
Detailed heads—				
11 11 (1) Pay of establishments		7,830		7,980
(2) Contingencies and miscellaneous expenses		2,190		1,750
Deduct—Emergency cut in pay		20		..
TOTAL MINOR HEAD (e)	9,097	10,000	9,000	9,730
TOTAL SUB-HEAD D .	20,835	21,000	18,000	19,000
SUB-HEAD E.—DOCKYARD AND WORKSHOP.				
MINOR HEAD (a).—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT.—				
Detailed heads—				
1 1 (1) Pay of officers .		14,820		16,310
4 3 (2) Pay of establishments		8,850		8,780
146 146 (3) Pay of yard craft establishments		79,660		79,960
Deduct—Emergency cut in pay		180		..
TOTAL MINOR HEAD (a) .	1,00,975	1,03,150	1,08,000	1,05,050
Carried over .	1,00,975	1,03,150	1,08,000	1,05,050

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1935.	1936.	1934-35.	Estimate,	Estimate,	Estimate,
36.	37.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,00,975	1,03,150	1,08,000	1,05,050
SUB-HEAD E.—DOCKYARD AND WORKSHOP—<i>concid.</i>					
MINOR HEAD (b)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT—					
Detailed heads—					
2	2	(1) Pay of officers	21,300		21,600
34	34	(2) Pay of establishments	53,600		58,820
		Deduct—Emergency cut in pay	320		—
TOTAL MINOR HEAD (b)		71,411	79,580	74,000	80,420
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
6	6	(1) Pay of officers	74,380		69,570
29	29	(2) Pay of establishments	50,890		51,380
		Deduct—Emergency cut in pay	490		..
TOTAL MINOR HEAD (c)		1,17,990	1,24,780	1,21,000	1,20,950
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Officer-in Charge.	5,400		5,880
54	54	(2) Pay of Constables	20,450		20,450
		Deduct—Emergency cut in pay	20		..
TOTAL MINOR HEAD (d)		25,193	25,830	20,000	26,330
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers	12,960		12,960
2	2	(2) Pay of establishments	1,510		1,490
		Deduct—Emergency cut in pay	50		..
TOTAL MINOR HEAD (e)		14,346	14,420	15,000	14,450
MINOR HEAD (f) WAGES OF WORKMEN AND LABOURERS—					
Detailed heads—					
(1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships			6,38,250		7,20,300
(2) Deduct—Labour charges on buildings (transferred to Sub-Head H)			55,750		64,000
(3) Deduct—Labour charges for other departments of the Central Government.			37,000		63,300
Deduct—Emergency cut in pay			1,000		..
TOTAL MINOR HEAD (f)		5,68,902	5,44,500	6,67,000	5,87,500
Carried over		8,98,817	8,92,269	10,11,000	9,34,700

MAIN HEAD 11—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1935-	1936-	1934-35-	Estimate,	Estimate,	Estimate,
36.	37.	Rs.	1935-36.	1935-36.	1936-37.
			Rs.	Rs.	Rs.
		Brought forward .	8,98,817	8,92,260	9,34,700
SUB-HEAD E.—DOCKYARD AND WORKSHOP—contd.					
MINOR HEAD (g)—MISCELLANEOUS—					
Detailed heads—					
14	14	(1) Pay of military accounts establishment employed on disbursement of wages of workmen .		29,450	27,550
		(2) Miscellaneous expenses and contingencies .		9,400	7,750
		Deduct—Emergency cut in pay		110	..
		TOTAL MINOR HEAD (g) .	34,657	38,740	35,300
		TOTAL SUB-HEAD E. .	9,33,474	9,31,000	10,46,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES.					
MINOR HEAD (a)—INDIAN NAVAL STORES—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other formations .		2,27,500	1,66,000
		(2) Purchase for stock .		3,61,000	3,94,000
		(3) Deduct—Value of issues on payment to other departments of the Central Government .		24,000	27,000
		TOTAL MINOR HEAD (a) .	5,37,380	5,64,500	6,30,000
MINOR HEAD (b)—PROVISIONS AND WATER—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other formations .		2,01,000	1,86,000
		(2) Purchase for stock .		1,000	..
		(3) Deduct—Value of issues on payment to other departments of the Central Government .		2,000	6,000
		TOTAL MINOR HEAD (b) .	1,75,743	2,00,000	1,80,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other formations .		5,000	5,000
		(2) Purchase for stock .		23,000	24,000
		(3) Deduct—Value of issues on payment to other departments of the Central Government .		2,000	2,000
		TOTAL MINOR HEAD (c) .	26,422	31,000	28,000
		Carried over .	7,39,545	7,95,500	7,40,000

NAVY. (INCLUDING STORES)—*contd.*

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
Brought forward	7,39,545	7,95,500	8,38,000	7,40,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,05,000		1,05,000
(2) Purchase for stock		55,000		35,000
(3) Purchase for naval subsidised vessels		2,000		8,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		20,000		15,000
TOTAL MINOR HEAD (d)	1,10,172	1,42,000	1,32,000	1,33,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations		2,00,000		2,00,000
(2) Purchase for stock		3,000		3,000
(3) Purchase for naval subsidised vessels		1,20,000		1,33,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (e)	3,50,423	3,23,000	3,21,000	3,36,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		3,000		3,000
(2) Purchase for stock		35,000		35,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (f)	39,000	38,000	38,000	38,000
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		12,000		6,000
(2) Purchase for stock		5,000		4,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (g)	9,468	17,000	9,000	10,000
Carried over	12,48,608	13,15,500	13,38,000	12,57,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	12,48,608	13,15,500	13,38,000	12,57,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (h)—MINESWEEPING STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,000		400
(2) Purchase for stock . . . . .		..		..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (h) .	..	1,000	1,000	400
MINOR HEAD (i)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		5,000
(2) Purchase for stock . . . . .		..		..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (i) .	5,055	5,000	5,000	5,000
MINOR HEAD (j) STORES FOR WORKS ON INDIAN NAVAL BUILDINGS.				
Detailed heads—				
(1) Purchases		58,000		18,000
(2) <i>Deduct</i> —Value of stores transferred to buildings (Sub-head H.)		58,000		58,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (j) .	—53,190	..	—46,000	—40,000
MINOR HEAD (k)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores		30,000		30,000
(2) Freight and miscellaneous expenditure		4,500		4,600
TOTAL MINOR HEAD (k) .	29,593	34,500	34,000	34,600
TOTAL SUB-HEAD F. .	12,30,066	13,56,000	13,32,000	12,57,000

NAVY. (INCLUDING STORES)—*contd.*

	Accounts, 1934-35. Ra.	Budget Estimate, 1935-36. Ra.	Revised Estimate, 1935-36. Ra.	Budget Estimate, 1936-37. Ra.
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels		1,36,000*		14,00,000
(2) Hire of ships and vessels		2,000		2,000
TOTAL SUB-HEAD G.	<u>9,57,403</u>	<u>1,38,000</u>	<u>1,46,000</u>	<u>14,02,000</u>
SUB-HEAD H.—EXPENDITURE ON WORKS.				
Detailed heads—				
(1) Major Works		14,000		45,000
(2) Minor Works		3,000		15,000
(3) Maintenance		1,05,000		1,05,000
(4) General charges		1,11,400		1,13,400
(5) Establishments		500		500
(6) Tools and plant		108		100
(7) <i>Deduct</i> —Value of imported stores used on works		2,000		2,000
TOTAL SUB-HEAD H.	<u>2,37,804</u>	<u>2,32,000</u>	<u>2,32,000</u>	<u>2,77,000</u>
SUB-HEAD I.—MISCELLANEOUS.				
MINOR HEAD (a) MISCELLANEOUS—				
Detailed heads—				
(1) Maintenance of naval arms		44,500		40,000
(2) Piloting and towing, etc. of H. M.'s Indian ships		11,500		12,000
(3) Passage and conveyance of officers and men		30,000		30,000
(4) Cost of leave concession passages		36,500		30,000
(5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations		1,000		1,000
(6) Allowances to R. I. N. officers for passing in foreign and oriental languages		2,000		2,000
(7) Fees and allowances to examiners and interpreters		800		400
(8) Medical comforts		2,200		2,000
(9) Miscellaneous		5,500		4,500
(10) Losses of cash		..		..
(11) Reserve with F. O. C. R. I. N. for emergent measures		1,09,000		..
<i>Deduct</i> —Emergency cut in pay		80		..
TOTAL MINOR HEAD (a).	<u>1,00,809</u>	<u>2,41,920</u>		<u>1,21,900</u>
MINOR HEAD (b)—				
<i>Deduct</i> —Recoveries on account of family allotments	8,731	5,770		8,800
MINOR HEAD (c)—				
<i>Deduct</i> —Recoveries on account of voluntary overseas contributions under health and pensions schemes	89	150		100
TOTAL SUB-HEAD I	<u>91,989</u>	<u>2,36,000</u>	<u>1,09,000</u>	<u>1,13,000</u>
TOTAL INDIA	<u>46,65,998</u>	<u>41,60,000</u>	<u>41,64,000</u>	<u>54,57,000</u>

* Financed from the Kilderspore Dockyard suspense account.

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.		13,44,000		13,44,000
(b) Leave pay, furlough allowances and deputation salaries . . .		2,28,000		2,32,000
(c) Sterling overseas pay . . .		3,000		2,000
(d) Allowances, etc., of probationers . . .		18,000		16,000
(e) Stores for India . . .		2,32,000		3,14,000
(f) Miscellaneous . . .		1,08,000		1,00,000
TOTAL SUB-HEAD J.	24,95,099	19,33,000	19,28,000	20,08,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.				
	—6,631	..	—10,000	..
TOTAL EXPENDITURE MAIN-HEAD 11	71,54,464	60,93,000	60,80,000	74,65,000
RECEIPTS—				
INDIA.				
SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES.				
MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works . . .		25,000		30,000
(2) Direct supplies . . .		18,050		20,100
(3) <i>Deduct</i> —Refund of excise duty on payment issues of oil kerosine and petrol . . .		50		100
TOTAL MINOR HEAD (a)	74,438	43,000	1,30,000	50,000
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works . . .		13,000		78,000
(2) Direct Supplies . . .		27,000		30,000
TOTAL MINOR HEAD (b)	85,766	40,000	1,52,000	1,08,000
MINOR HEAD (c) RECOVERIES OF OVER-HEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works . . .		20,000		28,000
(2) Direct supplies . . .		20,000		17,000
TOTAL MINOR HEAD (c)	49,847	40,000	86,000	45,000
TOTAL SUB-HEAD A.	2,10,051	1,23,000	3,68,000	2,03,000

NAVY (INCLUDING STORES)—*concl.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire		4,000		4,000
(2) Hire of yard craft		2,000		2,000
(3) Hire of vessels		4,000		4,000
(4) Sale proceeds of surplus and obsolete vessels		1,000		1,000
(5) Sale proceeds of surplus and obsolete stores and waste		40,000		40,000
(6) Sale proceeds of cloth- ing to crew		2,000		2,000
TOTAL SUB-HEAD B.	1,16,214	53,000	50,000	53,000
SUB-HEAD C.—MISCELLANEOUS * RECEIPTS.				
Detailed heads—				
(1) Receipts on account of shipping charges . . . . .		..		..
(2) Receipts from Kidder- pore Dockyard Suspense Account		1,36,000		..
(3) Receipts from works		18,000		20,000
(4) Contribution from other Governments and De- partments in respect of leave and passage con- cessions		2,000		1,000
(5) Other miscellaneous items		14,000		14,000
TOTAL SUB-HEAD C.	9,93,893	1,70,000	1,77,000	35,000
TOTAL INDIA	13,20,158	3,46,000	5,95,000	2,91,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payments . . . . .		..		..
(2) Miscellaneous		6,000		8,000
TOTAL SUB-HEAD D.	23,468	6,000	20,000	8,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND.				
	—114	..	..	..
TOTAL RECEIPTS MAIN HEAD XI	13,43,512	3,52,000	6,15,000	2,99,000

MAIN HEAD 12.—QUETTA

	Accounts, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	Revised Estimate, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.
EXPENDITURE.				
INDIA—				
SUB-HEADS.				
A.—WORKS	42,63,000
B.—GENERAL CHARGES
C.—ENGINEERING ESTABLISH- MENTS	5,44,000
D.—OTHER ESTABLISHMENTS
E.—TOOLS AND PLANT	1,93,000
F.—STORES
G.— <i>DEDUCT</i> —ENGLISH STORES
H.—QUETTA RECONSTRUCTION ADVANCES
TOTAL INDIA	50,00,000
I.—EXPENDITURE IN ENGLAND
J.—EXCHANGE
TOTAL EXPENDITURE—MAIN HEAD 12	50,00,000

RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Cantonment. Other abnormal expenditure and savings consequent on the Baluchistan earthquake, 1935 are being adjusted under the ordinary heads of account affected.

MAIN HEAD XII.—QUETTA RECONSTRUCTION.

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEADS.				
A.—MISCELLANEOUS				—
B.—RECEIPTS IN ENGLAND :
C.—EXCHANGE
TOTAL RECEIPTS—MAIN HEAD XII .				..

49/XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE.

MAJOR HEAD 49/XXXVII.—DEFENCE SERVICES—NON EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-head.	Accounts, 1984-85.			Budget Estimate, 1985-86.			Revised Estimate, 1985-86.			Budget Estimate, 1986-87.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1/I.—ARMY	8,53,50,145	48,59,276	8,04,90,869	8,55,84,000	45,60,000	8,10,24,000	8,58,00,000	46,91,000	8,11,09,000	8,23,06,000	36,76,000	7,86,30,000
2/II.—ROYAL AIR FORCE.	4,82,909	7	4,82,802	5,46,000	..	5,46,000	5,06,000	...	5,06,000	5,52,000	...	5,52,000
3/III.—ROYAL INDIAN NAVY.	8,66,120	10,386	8,55,784	8,58,000	8,000	8,50,000	9,00,000	—2,000	9,02,000	8,96,000	8,000	8,98,000
TOTAL	8,66,99,074	48,69,619	8,18,29,455	8,69,88,000	45,68,000	8,24,20,000	8,72,06,000	46,89,000	8,25,17,000	8,37,54,000	36,84,000	8,00,70,000

FOR THE YEAR 1936-37.

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MAIN HEAD 1/I.—ARMY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts 1984-85.			Budget Estimate, 1985-86.			Revised Estimate, 1985-86.			Budget Estimate, 1986-87.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICERS	11,50,298	6,261	11,44,082	10,85,600	10,000	10,25,600	11,11,800	8,200	11,08,100	10,76,500	8,000	10,67,500
B.—PENSIONS	8,54,04,025	5,89,585	8,48,15,000	8,54,82,400	6,18,000	8,48,14,400	8,54,46,700	5,56,800	8,48,89,900	8,56,50,500	2,12,000	8,54,88,500
TOTAL—INDIA	8,65,54,918	5,95,796	8,59,59,122	8,64,68,000	6,28,000	8,58,40,000	8,65,58,000	5,65,000	8,59,93,000	8,67,26,000	2,20,000	8,65,06,000
C.—ENGLAND	4,89,81,412	42,76,190	4,46,55,222	4,91,16,000	89,82,000	4,51,84,000	4,94,98,000	41,47,000	4,58,51,000	4,55,80,000	84,56,000	4,21,24,000
D.—EXCHANGE	-1,86,165	-12,710	-1,29,475				-2,56,000	-21,000	-2,35,000	...	...	...
TOTAL—MAIN HEAD 1/I	8,58,50,145	48,59,276	8,04,90,869	8,55,84,000	45,60,000	8,10,24,000	8,58,00,000	46,91,000	8,11,09,000	8,23,06,000	86,76,000	7,86,80,000

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, viz., (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc., of British service officers and troops serving in India.

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

Ordinary pensions.

	Minimum. £	Maximum. £
Major, Indian Army	} No fixed minimum.	650
Lieutenant-Colonel, Indian Army		800
Colonel, Indian Army		1,000
Major-General, Indian Army		1,200
Lieutenant-General, Indian Army		1,400
General, Indian Army		1,600

N.B.—The above rates are made up of three parts, viz., (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army. The service and rank elements are subject to a provisional reduction on account of the cost of living.

	No fixed minimum.	£
Sub-Conductor, India Unattached List	} No fixed minimum.	243
Conductor, India Unattached List		243
Assistant Commissary, India Unattached List		400*
Deputy Commissary, India Unattached List		400*
Commissary, India Unattached List		550*

*N. B.—A portion of these rates is subject to a provisional reduction.

	Rs.	Rs.
Followers, class I	4	5
Sepoys and analogous ranks	4	3
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars, Risaldars, Subedar Majors and Risaldar Majors and analogous ranks	27	75†
Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the L. M. D. and I. A. V. C.)		Double the rates laid down for Subedars, etc.

† Excludes personal allowance continued to Subedar Majors and Risaldar Majors after retirement.

A. *Rewards for Military Services.*—Budget 1936-37, (net) is more than Budget, 1935-36 (net) by 42 lakh due mainly to larger provision for the issue of medals.

B. *Pensions.*—Budget, 1936-37 (net) is more than Budget, 1935-36 (net) by 6.24 lakhs due mainly to larger provision made for equated payments in respect of the commutation of pensions (2.97) elimination of transactions relating to the Indian Military Service Family Pension Fund (2.50 net) and other normal fluctuations.

C. *England.*—Budget, 1936-37 (net) is less than Budget, 1935-36 (net) by 30.60 lakhs due mainly to the elimination of transactions relating to the Indian Military Service Family Pension Fund partly counterbalanced by increase due chiefly to reduction in the cost of living cut on pensions payable in England.

MAIN HEAD I.—

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INDIA—				
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		35,900		39,700
(2) Annuities and gratuities		18,900		21,600
(3) Jangi-Inams		9,53,500		9,54,200
(4) Decorations and Medals		27,300		60,000
TOTAL SUB-HEAD A	11,50,293	10,35,600	11,11,300	10,75,500
SUB-HEAD B.—PENSIONS.				
Detailed heads:				
(1) Pensions and Gratuities to Europeans and their families		24,13,000		24,09,200
(2) Pensions and Gratuities to Indians and their families		3,12,44,000*		3,12,87,500*
(3) Indian Military Service Family Pensions		1,30,000		..
(4) Miscellaneous		3,39,000		3,50,000
(5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		9,00,300		10,01,700
(6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		..
(7) Equated payments of commuted or Capitalised value of pensions under Military Regulations		4,06,100		6,02,100
(8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		..
TOTAL SUB-HEAD B	3,54,04,625	3,54,32,400	3,54,46,700	3,56,50,500
TOTAL INDIA	3,65,54,918	3,64,68,000	3,65,58,000	3,67,26,000

* Includes Rs. 11,000 for grants from the Civil Compassionate Fund to Civilian employees paid from the Defence Services Estimates other than Royal Indian Navy.

ARMY.

	Accounts, 1924-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India		1,56,96,000	1,55,40,000	1,58,40,000
(b) Pensions and gratuities to Europeans and their families		2,90,40,000	2,95,40,000	2,96,13,000
(c) Pensions and gratuities to Indians and their families		30,000	32,000	31,000
(d) Indian Military Service Family Pensions		42,54,000	42,90,000	..
(e) Miscellaneous		96,000	96,000	96,000
TOTAL SUB-HEAD C.—ENGLAND	4,89,31,412	4,91,16,000	4,94,98,000	4,55,80,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND				
	-1,36,185	..	-2,56,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,53,50,145	8,55,84,000	8,58,00,000	8,23,06,000

MAIN HEAD I.—ARMY—*concl.*

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		600		500
(2) Decorations and Medals		9,400		7,500
TOTAL SUB-HEAD A.	6,261	10,000	8,200	8,000
 SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		3,80,000		..
(2) Miscellaneous receipts		2,38,000		2,12,000
TOTAL SUB-HEAD B.	5,89,535	6,18,000	5,56,800	2,12,000
TOTAL INDIA	5,95,796	6,28,000	5,65,000	2,20,000
 SUB-HEAD C.—ENGLAND.				
(1) Subscriptions towards Indian Military Service Family Pensions		7,06,000	7,00,000	..
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		31,46,000	32,67,000	33,36,000
(3) Miscellaneous		80,000	1,80,000	1,20,000
TOTAL SUB-HEAD C.—ENGLAND	42,76,190	39,32,000	41,47,000	34,56,000
 SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND				
	-12,710	..	-21,000	..
TOTAL—RECEIPTS—MAIN HEAD I	48,59,276	45,60,000	46,91,000	36,76,000

FOR THE YEAR 1936-37.

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MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1984-85.			Budget Estimate, 1985-86.			Revised Estimate, 1935-86.			Budget Estimate, 1986-87.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.												
A.—REWARDS FOR MILITARY SERVICES	2,867	7	2,860	1,500	..	1,500	2,000	...	2,000	600	...	600
B.—PENSIONS	8,421	...	8,421	7,500	..	7,500	10,000	...	10,000	81,400	...	81,400
TOTAL—INDIA	11,288	7	11,281	9,000	..	9,000	12,000	...	12,000	82,000	...	82,000
C.—ENGLAND	4,72,951	...	4,72,951	5,87,000	..	5,87,000	4,97,000	...	4,97,000	5,20,000	...	5,20,000
D.—EXCHANGE	-1,480	...	-1,480	..	..	..	-8,000	...	-8,000	...	...	..
TOTAL—MAIN 2/II	4,82,809	7	4,82,802	5,46,000	..	5,46,000	5,06,000	..	5,06,000	5,52,000	...	5,52,000

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

Budget 1936-37 (net) is more than budget 1935-36 (net) by Rs. .06 lakh due mainly to provision for payment of gratuities to certain technical personnel due for discharge in 1936-37 partly counterbalanced by a decrease in the contribution payable to His Majesty's Government towards retired pay of Royal Air Force personnel.

MAIN HEAD 2/II.—ROYAL AIR FORCE.

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities . . . . .		..	..	..
(2) Decorations and medals		1,500		600
TOTAL SUB-HEAD A	2,867	1,500	2,000	600
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families		200		200
(2) Pensions and gratuities to Indians and their families		2,000		26,000
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		5,300		5,200
(4) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		..
(5) Equated payments of commuted or Capitalised value of pensions under military rules . . . . .		..		..
(6) Commutation or Capitalised value of pensions under military rules financed from revenue . . . . .		..		..
(7) Fractional differences . . . . .		..		..
TOTAL SUB-HEAD B	8,421	7,500	10,000	31,400
TOTAL INDIA	11,288	9,000	12,000	32,000
SUB-HEAD C.—ENGLAND.				
(1) Contribution towards the retired pay of R. A. F. British personnel for service in India	4,72,951	5,37,000	4,97,000	5,20,000
SUB-HEAD D.—EXCHANGE				
	-1,430	..	-3,000	..
TOTAL EXPENDITURE MAIN HEAD 2	4,82,809	5,46,000	5,06,000	5,52,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
(1) Fractional differences . . . . .		..	..	..
(2) Decorations and medals . . . . .		..	..	..
TOTAL SUB-HEAD A	7	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts . . . . .	..	..	..	..
SUB-HEAD C.—EXCHANGE.				

TOTAL RECEIPTS—MAIN HEAD II	7	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1934-35.			Budget Estimate, 1935-36.			Revised Estimate, 1935-36.			Budget Estimate, 1936-37.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INDIA.	1,36,215	1,866	1,34,350	1,50,000	2,000	1,48,000	1,45,000	—8,000	1,53,000	1,40,000	2,000	1,38,000
B.—ENGLAND.	7,81,830	9,003	7,22,827	7,08,000	6,000	7,02,000	7,59,000	6,000	7,53,000	7,56,000	6,000	7,50,000
C.—EXCHANGE.	—1,925	—32	—1,893	—	—	—	—4,000	—	—4,000	—	—	—
TOTAL MAIN HEAD 3/III.	8,66,120	10,836	8,55,284	8,58,000	8,000	8,50,000	9,00,000	—2,000	9,02,000	8,96,000	8,000	8,38,000

FOR THE YEAR 1936-37.

MAIN HEAD 3/III ROYAL INDIAN NAVY.

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,21,300		1,10,000
(2) Pensions paid under Admiralty scheme		3,700		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		2,000		2,000
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		19,000		20,000
(5) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		..
(6) Equated payments of commuted or Capitalised value of pensions under Military rules		4,000		5,000
(7) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		..
TOTAL SUB-HEAD A.	<u>1,36,215</u>	<u>1,50,000</u>	<u>1,45,000</u>	<u>1,40,000</u>
SUB-HEAD B.—ENGLAND.				
(1) R. I. N. retired pay and miscellaneous pensions	<u>7,31,830</u>	<u>7,08,000</u>	<u>7,59,000</u>	<u>7,56,000</u>
TOTAL SUB-HEAD B.	<u>7,31,830</u>	<u>7,08,000</u>	<u>7,59,000</u>	<u>7,56,000</u>
SUB-HEAD C.—EXCHANGE.	<u>-1,925</u>	..	<u>-4,000</u>	..
TOTAL EXPENDITURE—MAIN HEAD 3.	<u>8,66,120</u>	<u>8,58,000</u>	<u>9,00,000</u>	<u>8,96,000</u>
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions	1,365	2,000	-8,000	2,000
TOTAL SUB-Head A.	<u>1,365</u>	<u>2,000</u>	<u>-8,000</u>	<u>2,000</u>
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous	9,003	6,000	6,000	6,000
SUB-HEAD C.—EXCHANGE.	<u>-32</u>	..	..	..
TOTAL RECEIPTS MAIN HEAD III	<u>10,336</u>	<u>8,000</u>	<u>-2,000</u>	<u>8,000</u>

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

Budget 1936-37 (net) is more than Budget 1935-36 (net) by Rs. 38 lakh due to an increase in the number of retired officers.

50/XXXVIII.—DEFENCE RESERVE FUND.

DEFENCE SERVICES ESTIMATES

50 TRANSFER ^{TO}
_{FROM} THE DEFENCE

Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
Rs.	Rs.	Rs.	Rs.

50. Transfer ^{to}_{from} the Defence Reserve Fund 68,92,924 —56,62,000 —24,89,000—82,40,000

RESERVE FUND.**EXPLANATIONS.**

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account "Defence Reserve Fund" and when the money is taken out in a subsequent year to meet expenditure, the "Defence Reserve Fund" is debited and the Defence Services estimates are credited.

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