Memorandum on the Military Estimates for 1925-26.

The information given in the detailed estimates has been amplified by the addition of the actual figures for 1923-24, and the revised estimates for the current year, instead of the comparison between budget figures only given in the previous year's statement. A comparison with actuals of previous years has now some value. The accounts of years immediately prior to 1923-24 were still affected by the abnormal conditions prevailing in the aftermath of the Great War and were especially disorganised by miscellaneous adjustments of war expenditure, but from the year 1923-24, in which the recommendations of the Indian Retrenchment Committee were carried into effect, the accounts may be taken as expressive of expenditure on a scale approaching that of a normal post-war establishment. The actuals for 1923-24 and the revised estimate for the current year have been given for the major heads of account. Under the detailed heads the comparison is between the budget for the current year and that for 1925-26 in order to bring out the considerable reductions proposed for the latter year. Actuals for 1923-24 have been added for complete minor heads without going into further detail.

2. The record of the years 1920-21 to the present day is one of continuous and substantial reduction in military expenditure. The actual net expenditure finally recorded in the Finance and Revenue Accounts of the Government of India is as follows:—

											rts.
1920-21			•	•	•	•	•			•	87.4 crores.
1921-22	•	•		•	•		•	•	•	•	69·8 "
1922-23	•	•	• 5	•	•	•	•	•	•	•	65·26 "
1923-24	•	•	•	•	•	•	•	•	•	•	56·23 "

In 1920-2' expenditure was swollen by abnormal charges of Rs. 7 crores on the North-West Frontier and of Rs. 13 crores on the occupation of Waziristan, while in the following year Rs. 62 crores were expended on Waziristan operations. In November 1922, the Indian Retrenchment Committee commenced their review of the expenditure of the Central Government. They had then before them the net military estimates for 1922-23 which amounted to Rs. 67? crores and the result of their exhaustive examination of every aspect of military administration was a recommendation that the net budget for 1923-94 should be fixed at Rs 574 crores subject to such addition as would be necessary on account of delay which must necessarily ensue in carrying out the proposed changes. In their final review of military expenditure they envisaged further large automatic savings, and they considered that, in subsequent years, expenditure would be susceptible of reduction to Rs. 57 crores and ultimately to Rs. 50 crores provided a further fall in prices took place. They were careful to note that the Commander-in-Chief was unable to accept this latter estimate. The Legislative Assembly have been, from time to time, apprised of the progress of retrenchment operations and the record of the actual cumulative effect of these reductions must be of interest. The budget estimate for 1923-24 amounted to Rs. 62 crores after allowing for retrenchments agreed upon and for the necessary "lag" in carrying them into effect. It was a budget prepared under extreme difficulty. Past actuals gave little help and, as the retrenchment report was presented while the budget was in preparation, the reductions in the estimates were necessarily made on a provisional basis. The actual expenditure for 1923-24 has proved to be under Rs 561 crores. The reduction of Rs. 53 crores is largely due to the rapidity with which refrenchments were carried into effect under the orders of His Excellency the Commander-in-Chief. The consumption and disposal of surplus stores, a matter on which the Retrenchment Committee laid great stress, resulted in credits which exceeded the estimate by Rs. 75 lakhs. Unforeseen credits on account of sale-proceeds of temporary war buildings and other arrear adjustments of war expenditure amounted to Rs. 95 lakhs, while a more favourable

exchange improved the position to the extent of Rs. 45 lakhs. The balance is made up of savings due to shortages of authorised establishment and the cumulative effect of rapid retrenchment, the effect of which had been underestimated in the difficult conditions which have been described.

- 3. The net estimates for the current year 1924-25 amounted to Rs. 601 crores framed on the evidence of the budget of the previous year and modified by information then available as to the progress of current expenditure which, over an organisation so widespread and varied as the Army in India, cannot be compiled actually up to the time of preparation of the estimates for the ensuing year. The actual figures for 1923-24, which are now available, also justify a revised forecast of Rs. 561 crores and the difference between this figure and the budget estimate may be attributed to the following causes. Shortages in establishment and further economies should produce a saving of Rs. 170 lakhs. Unexpected adjustments of war expenditure have given credits of Rs. 42 lakhs, while a benefit of Rs. 70 lakhs should result from the higher average rate of exchange on Home expenditure. The estimated credit for consumption and disposal of surplus stores has been exceeded by Rs. 45 lakhs due to the special attention paid to reduction of excess stocks. Grataities to surplus officers and payments to the War Office are likely to prove less by Rs. 53 lakhs and under Military Works the progress of expenditure indicates probable underspending to the extent of Rs. 15 lakhs. At least half a crore more should be saved by miscellaneous reductions throughout the whole field of military expenditure. On the other hand, some extra provision is necessary to meet the increased cost of certain ration and forage articles and the contemplated revision of pay and allowances of officers of the Army with effect from 1st July of the current financial year.
- 4. In framing the estimates for 1925-26 it has been possible to rely upon records of past actual expenditure which has acquired a fairly normal character. There have been no material changes in the organisation of the Army since the statement of the latest position given in the recent publication on the evolution of the Army in India. All reductions in establishment of the fighting services recommended by the Retrenchment Committee have been carried into effect save the third regiment of British Cavalry. Notice has been given for the withdrawal of this regiment during the trooping season of 1925-26 and credit will be taken for consequent savings in that year. For the current year a contribution of £75,000, or approximately half the cost, has been made by the Home Government towards the maintenance of this unit in India. When the Incheape Committee reported, the total strength of the fighting services in India was 233,801 men, including 68,686 British troops and 144,617 Indian troops. The corresponding sanctioned strength for 1925-26 is approximately 220,000 men, including 60,831 British troops and 138,000 Indian troops. Certain reductions in troops in Aden have been provided for in the 1925-26 estimates, namely, the withdrawal of a British Pack Battery and the disbandment of the Yemen Battalion, a saving of about Rs. 10 lakhs.

. The following comparison may now be made:—

									$\mathbf{R}_{\mathbf{s}}$.
1922-23, Actuals	•	•,	•		•	- •			65½ crores.
1923-24, ,, .	•		•	•		•	•		561,
1924-25, Revised	•.	•	•	•	•	•	•	•	56} ,,
1925-26, Budget	•	•	•	•	•	•	•	•	56 1 "

The similarity of the figures for the last three post-retrenchment years is striking, but it should be noted that in 1925-26 provision has been nade for heavy final charges on account of demobilised officers amounting to Rs. 170 lakhs (or nearly a crore more than the revised estimate of 1924-25), for a new charge of Rs. 12½ lakhs on account of printing and stationery now put for the first time against Army Estimates, for Rs. 27 lakhs for customs duty not charged previous to 1924-25 and finally for an additional sum of nearly half a crore for the proposed revision of pay and passage allowances for

officers of the Indian Army and the I.M.S. These additional charges far outweigh the advantage obtained from the rate of exchange adopted for the budget of the ensuing year.

5. It is also of interest to compare the established or regular charges of the Army as estimated for 1925-26 with the similar charges in the estimate of the Retrenchment Committee. The figures are as follows:—

Retrenchment Committee's Budget for 1923-24

Established charges .								Crores.
Demobilised officers	•	•	•	•	•	•	•	59-38
carounsed onicers ,		•	•	•	•	•	•	.65
Credit for surplus stores	•	•	•	•				60.00 2.25
	•		•					57.75
E	etime	ates fo	or 19	925-,	26.			
(a) Patabliah d							•	Crores,
(a) Established charges(b) Demobilised officers	•	•	•	•		•		55
(c) Building schemes in Force	Waz	iristan	and	for	the	Royal	Air	1.7
roice , ,	•	•	•	•	•	•	•	43
Constitute and the second								57.13
Credit for surplus stores	•	•	•	•	•	•	•	·70
Credits for frontier railway	, etc.	-	•	,	•	•	•	.18
								56 25

The charge for demobilised officers should disappear in 1926-27, save for a few lakes, while the building schemes for the Royal Air Force and at Razmak will be approaching completion. On the other hand, with the exhaustion of surplus stores the credit from that source can no longer be relied upon.

6. The following brief remarks are now for consideration regarding the major heads of the estimates:—

29.26

1925-26, Estimates

This is the most important head in the estimates. It covers the pay and allowances, including travelling allowances, provisions, animals, clothing, equipment, etc., of the various fighting units constituting the Standing Army in India.

The main cause of the excess over the revised estimate of the current year is the addition, for the first time, of charges for services rendered by the Military Engineering Services for the supply of electricity and water to the various units. This is the result of the further elaboration of the cost accounting system which seeks to charge to each unit the actual cost of its maintenance. A corresponding credit is made to the receipts of the Military Engineering Services. A lump addition of Rs. 40 lukhs has been made for probable expenditure on the revision of pay and allowances (including passages) of officers of the Army for which the proposals have not yet been finally determined. Reductions in several directions have been obtained by a careful revision of per capita rates upon which the allowances for provisions, clothing, and equipment, etc., are estimated; while a lump cut of Rs. 20 lakhs has been

made under this head in anticipation of further reductions which cannot as yet be definitely made under detailed heads but which appear to be justified by the progress of past actuals. Full credit has been taken for probable shortages in establishment. For example, on 1st January 1925, there was a shortage of nearly 2,000 in British other ranks, of nearly 7,000 in Indian other ranks and of some 14,000 in the Indian Army Reserve. These shortages fluctuate from time to time throughout the year according to trooping arrangements and other causes inherent in the system of Army organisation. There is a saving of Rs. 56 lakhs in payments in England including capitation charges and savings on exchange.

7. (b) Part A.-II-Cost of Educational Establishments and Working Expenses of Hospitals and Depots-

						•		Crores.
1923-24, Actuals .	•	•	•	•	•	•	•	7.4
1924-25, Revised.	•	•	•	•	•		•	6.9
1925-26, Budget .	•		•			•	• •	6.7

Under this head are recorded the charges connected with the various subsidiary establishments maintained for the services of the Army in India-These consist chiefly of the cost of military training and education of soldiers, British and Indian; of supervision and working of military hospitals, arsenals and other store depôts, and of the various factories which produce munitions of war, equipment, etc.; the cost of the Military Accounts and Audit Offices and other miscellaneous charges. Compared with the original estimate for the current year, savings of Rs. 9 lakhs have been obtained under the heals of education and of Rs. 11 lakhs under hospital charges, mainly due to the improved health of the Army. Provision has also been made for further reductions in the number of officers of the Medical Services. On the other hand, provision has been made for improvement of the pay and passage concessions of the Indian Medical Service (Rs. 5 lakhs) and for services rendered by the Military Engineering Services for reasons already given. Other variations are mainly due to the extension of the cost accounting system and to the further commercialisation of the factory and depôt accounts. In this connection it may be noted that the cost accounting system in the Army has been much improved with experience, but it appears capable of simplification and further adaptation to the needs of the administrative authorities to whom it must prove of considerable assistance in the estimation and control of expenditure of the various units and formations of the Army.

8. (c) Part A-III - Army Headquarters, Staff of Commands, etc. -

								Crores.
1923-24, Actuals	•	•		•	•	•	•	2.07
1924-25, Revised	•	•	•	•	•.	•		2.09
1925-26, Budget			•	-	•			2.03

The various retrenchments proposed under this head have been carried into effect, but a few reductions remain for consideration during the ensuing year. The effect of reductions has been partly obscured by the transfer of expenditure from other heads of the estimates, but as regards Army Head-quarters it will be noticed that there is a reduction of Rs. 2½ lakhs as compared with the recorded expenditure of 1923-24. Provision is made for the new organisation of the Master-General of Supply, the cost of which is met from reductions under the Quartermaster-General's Branch and the Ordnance Branch.

9. (d) Part A.-IV-Stock Account-

This is practically a suspense head intended for the reception of charges connected with the purchase of all varieties of military stores, pending their issue and allocation to the services of the Army concerned. The net debits or credits under the several heads indicate increases or decreases in stock. For the ensuing year, for example, credits are anticipated from consumption

of existing stocks of clothing and provisions. It may be observed that surplus stocks will be practically exhausted after next year and further credits cannot be anticipated in the future. A notable feature is the smaller expenditure on purchase of stocks in 1925-26, partly due to lower prices and partly to smaller requirements to complete equipment.

10. (e) Part A.-V-Special Services-

							Crores.
1923-24, Actuals		•		•			2.5
1924-25, Revised			•				1.3
1925-26, Budget	•					•	1.7

The main cause of the increase for next year is the heavy terminal charge for gratuities to surplus officers which will be practically complete with this payment.

11. (f) Part A.-VI-Miscellaneous Charges and Receipts-

							Lakhs,
1923-24, Actuals	•	•			•	•	21.3
1924-25, Revised	•	•	•	•	•		181.6
1925-26, Budget		,					123.4

The charges under this head consist mainly of expenditure incurred in connection with the general movements of troops and stores. Travelling allowances other than those incurred in connection with general movements are debited to the services concerned. The small net expenditure in 1923-24 is due to special accounting adjustments under this head. The reduction in 1925-26, as compared with the current year, is due partly to smaller provision (Rs. 40 lakhs) for trooping charges based on actuals and partly to adjustment of expenditure under other heads. There is an addition of Rs. 12½ lakhs for stationery and printing now charged for the first time to Army Estimates and a special receipt of Rs. 11 lakhs for the transfer of a frontier railway to the Railway Department as a strategic line.

12. (g) Part A.-VII—Non-effective charges—

These are generally pensions and rewards for military services and payments to the War Office for the share of retired pay of British services.

The figures are—

Ü								Crures.
1923-24, Actuals	•	•		•	•		•	9.06
1924-25, Revised		•					•	8.76
1925-26, Budget	•		•	•	•	•	•	8.57

The saving is mainly due to exchange on Home charges but partly to the reduction in the scale of officers' pensions (Rs. 10 lakhs).

13. Marine -

. mai one —-									Lakhs.
1923-24, Actuals	. •		•					•	71.8
1924-25, Revised	•	•		•	•	•	•	•	64.5
1925-26, Budget		•	•		•	•	•	•	7 3 6

The increase in net expenditure in 1925-26 is mainly due to special provision of Rs. 6 lakhs for replacement of the "Elphinstone" recently lost at sea, while receipts will be less by over Rs. 3 lakhs due to smaller services rendered to other Departments and the absence of special receipts obtained for surplus vessels sold in the current year.

14. Military Engineering Services -

									Lakhs.
1923-24, Actuals	•								3,32
1924-25, Revised	•	•	•		•		•	•	3,83
1925-26, Budget	•		•	•	•	•	•		3,06

The reduced net provision for 1925-26 is mainly due to a reduction in the grant for new works and a very considerable increase in the receipts resulting from the extension of cost accounting. Charges are now allocated to the various formations for supply of electricity and water and, as already stated, this has increased the expenditure of the fighting and administrative services, arsenals, depôts and hospitals, while a corresponding credit has been taken under the present head.

A new feature is the opening of a suspense account to which will be credited receipts from the disposal of military lands and buildings which have become surplus owing to changes in the conditions which govern the distribution of the Army in India and to other causes. These receipts will be devoted to accelerating the provision of better hospital and barrack accommodation for troops of all classes. For next year an allotment of Rs. 11 lakhs has been made for this purpose from accumulated funds.

15. If Honourable Members should require any further information on the details of the Military Budget, they are invited to obtain it by applying to the Financial Adviser, Military Finance, in person.

Delhi;
The 28th February 1925

A. F. L. BRAYNE,

Financial Adviser, Military Finance.

ESTIMATES

OF

EXPENDITURE ON MILITARY SERVICES

FOR THE YEAR

1925-1926

AND OF

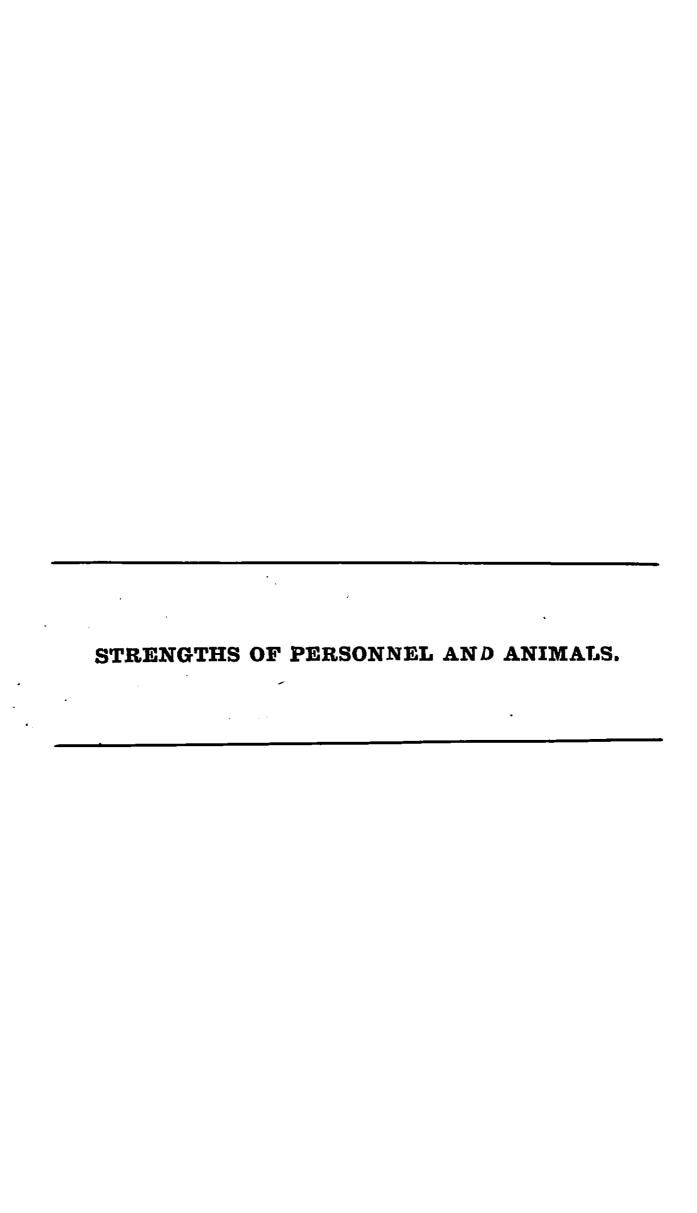
CONNECTED RECEIPTS.

If Honourable Members should require any further information on the details of the Military Budget, they are invited to obtain it by applying to the Financial Adviser, Military Finance, in person.

GENERAL SUMMARY OF ESTIMATES.

		, B	UDGET EST	IMATE.			REV	SED ESTIM	ATE.		ACCOUNTS	
		1925-26.			1924-25.			1924-25.			1923-24.	
Heads.	Gross ex-	RECEIPTS.	NET EX- PENDITUES.	GROSS EX- PENDITURE.	RECEIPTS.	NET EX-	GROSS EX- PENDITURE.	RECEIPTS.	NET EX- PENDITUES.	GROSS EX-	RECEIPTS.	NET EX-
48 XXXVI ARMY	Rs.	Rs. 3,01,68,000	Rs. 52,45,53,000	Rs. 57,88,10,000	Rs. 2,39,38,000	Rs. 55,48,72,000	Rs. 55,61,10,000	R ₈ .	Rs. 51.84,75,000	Rs. 55,94,57,552	Rs. 8,7*,23,299	Rs. 52,18,34,253
49 XXXVII MARINE .	83,00,000	9,33,000	73,67,000	91,68,000	14,92,000	7 8,76,000	77,32,000	12,75,000	64,57,000	96,54, 42 5	24,73,867	71,81,058
XXXVIII MILITARY ENGINEER SERVICES.	3, 95, ⁹⁶ ,000	£0,16,000	3,05,80,000	4,20,38,000	20,86,000	8,99,52,000	4,11,54,000	Σ7,8 6,000	3,83,68,000	4,13,19,783	80,59,731	3,32 60,05 2 _
•	• .											
TOTAL	. 61,26,17,000	4,01,17,000	56,25,00,00	63,00,16,000	2.75,16,000	60,25,00,000	60,49,96,000	4,16,96,000	55,33,00,000	61,04,31,760	4,81.56,397	56,22,75,308

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STATEMENT I.-STRENGTH OF THE ARMY IN INDIA.

COMPARATIVE STATEMENT OF AUTHORISED ESTABLISHMENTS ON 1sr APRIL 1925 AND 1ST APRIL 1924, WHOSE COST IS CHARGEABLE WHOLLY OR PARTLY TO INDIAN REVENUES

	•				1925.				NDIAN			19	924.			 -
)		Officers with King's Commistions,	British other ranks.	Indian Officers with Viceroy's Comuissions.	Indian other ranks.	Clarks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	fir tish other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks,	Clerks and other Civi-	Polion era	Brit'sh reservists.	Indian retervista.
•	1	2	_ 3	4	5	6.	7	- 8	9	10	11	12	13	14	15	16
,	ARMY. A.—INDIA PROPER AND BURMA. -FIGHTING UNITS— (1) Cavalry	456	3.432	399	10,605	18	5,886	1,008	456		978	10,584	6	B,928		1,008
	(2) Artillery (3) Engineers Sappers and Miners.	57 · 104	9,847 216	203 156	7,487	142	4,833 626	2,377 920	570 104	216	201 152	11,792 7,458		6,021 628		2,377 920
>	(4) Pioneers (5) It fantry (6, Signal Service (7) Tank corps	135 2,670 148 100	39,735 2.240 1,178	189 2, 1 64 54	7,958 93,347 3,214	135 16	423 8,401 733 296	1,321 26,320 300	135 2,561 147 99	39,783	56	7,949 92,788 3,210	 45 8	429 8,948 738 820		1.821 26,820 300
•	TOTAL FIGHTING UNITS .	4,183	56.648	3,465	1,34,467	311	21 198	32,245	4,172	56.584	3,293	1,33,781	107	22,001		82,246
I	ISTAFF (inclusive of personnel of Administrative Services). (1) Army Headquarters. (2) Command Headquarters. (3) Districts and Brigades. (4) Embarkation Staff. (5) Railway Transport Staff. (6) Miscellaneous.	131 95 286 6 1	24 65 245 12 8	3 4 2	 6 113 16 	611 108 449 15 2	\$37 151 460 16 2 99		120 93 290 6 1 6	65 257 14 8	3 4 2	 113 16 	573 108 442 15 2	834 143 479 14 2 99		•••
_	TOTAL STAFF	525	370	9	142	1,196	1,054		516	387	B	140	1,150	1,071		
]	II.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).	116	143	12	78	59	348		138	143	13	79	55	890		
Ī	V.—P. DUCATIONAL ESTABLISHMENTS Deduct—Numbers taken against items I.		157		390 381	256	277			164	***	605 	284	282		
1		61	157	36	9	256	277		66	164	47	505	284	282		·
·V	Indian Army Service Corps Deduct - Numbers taken against items I, II and III.	453 49	1,042 34	291	17,208 371	1,4F0 159	6,365 115	5,679	453 50	ł .	ł	17,200 362	1,393 189	6,142		6,346
	l alance .	404	1,008	291	16,837	1 291	6,250	5,679	403	1,023	276	16,838	1,234	6,081		6,84
٧	I.—Indian Army Ordnance	86	586	6	1,647	622	450	·	86	600	6	1,865	704	431		
	Corrs. Deduct—Numbers taken against	25	38		•••		}		20	37		•••	\			·
	item II. Balance	61	544	6	1,647	622	490		66	568	в	1,665	704	431		
7	IIMEDICAL SERVICES	957	858	7:4	4,493		5,298	1,400	1,007	858	754	ь,8.0		6,453		441
	Deduct-Numbers taken against	59	14	1					59	14	1					
	item II. Balance .	898	844	753	4,493		5,298	1,400	948	844	753	5,810		5,455		<u> </u>
. 1	III. VETERINARY SERVICES .	57	7	70	637	50	88]	63	8	20	694	49	88		
	Deduct-Numbe s taken against item II.	17				8			19			694				
	- Balance .	40	7	70	637	42	88		44	!		193		8,857		
1	I.—REMOUNT SERVICES Deduct—Numbers shown against item II.	27	24		205	54 8	3,604		28 8				12			***
	Bala ce	21	24	18	205	.46	3,604		20	23	10	193	48	3,857		<u></u>
3	A MISCELLANEOUS ESTABLISH. MEN'S (inclusive of Military Accounts Department).	260	-{	103	678	5,628	3,157		278	211	102	708	5,728	3,423		
3	(I.—AUXILIABY AND TERRITORIAL PORCE (Permanent establishment).	178	431	•••		12	Б	···	176	414			12	6		
	III. ROYAL ATE FORCE		,757		1	292	840			1.751		1	286	843		
	OCAL INDIA PROPRE AND BURMA	I								00 117	4	1 00 400	9,648	43,878	i	28,69

STATEMENT I -STRENGTH OF THE ARMY IN INDIA -concld.

COMPARATIVE STATEMENT OF AUTHORISED ESTABLISHMENTS ON 1ST APRIL 1925 AND 1ST APRIL 1924, WHOSE COST CHARGEABLE WHOLLY OR PARTLY TO IND AS REVENUES - concld.

	HARGI	EABIE	WHOL	TX OK 1	A ILLUI										
				1925.			1		<u>_</u>		- 19	24 .*		_	
	Officers with Kings' commissions.	British other ranks.	Indian officers with Victroy's Commissions.	Indian other ranks.	Clerts and other civilians,	Followers.	Indian reserviats.	Office s with King's Commission.	British other ranks.	Indian finers with Viceroy's Commission	ndian other ranks.	Clerks and other civiliars.	Followers.	British reservists.	Indian reservisia.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TOTAL INDIA PROPER AND BURMA.	6,975	62,081	4,766	1,59,094	9,755	42,604	39,325	7,033	82,115	4,534	1,60,409	9,648	43,878		38,594
B,—ADEN. I. FIGHTING UNITS— (1) Cavalry (2) Artillery (3) Engineers—Sapper and Miners (4) Infantry	1 13 2 41 1	217 30 868 31	5 2 23	156 69 894 66	₂	75 2 114	•••	1 13 2 51	217 30 867 31	 2 39	156 68 1,281 66	1	75 43 5 167	•	***
(6) Signals	58	1,141	30	1,185	 5	205			1,145	46	1,571		304		•••
II. Staff	- 5	4		•••	12	11	•••		6			9	10	 `	
III. EDUCATIONAL ESTABLISH- MENTS	1	2		3	1		•••	1	2		6	4			
14cm 1.	1	2			1	<u> </u>		1	2		6	4		•••	
IV. INDIAN ARMY SERVICE CORPS. Deduct Numbers included against item II	5	11	3	287	39	88		5	11	3	287	37 9	114		•••
BALANOR . V. INDIAN ABMY ORDNADCE	4	11	3	287	80	82		4	11	3	287	28	108		
CORPS		15		10	8	9	<u></u>	•••	15		10		9		
VI. MEDICAL SERVICES Deduct Numbers in cluded against item II	14	39	16	29		66	•••	14 <i>1</i>	39	16	79		66		***
BALANOE .	13	39	16	29		66		13	39	16	79	_::	66		
VII. VETERINARY SERVICES .		}	1	1		 	 	1							***
YIII. MISCELLANEOUS ESTABLISH- MENTS.				····	5	21	•••		••••	 -		· 6	26		
TOTAL ADEN .	81	1,212	50	1,512	56	394		92	1,218	C5	1,955	бО	523		•••
C.—PERSIAN GULF. FIGHTING UNITS— Infantry V. INDIAN ARMY SERVICE CORPS	4		8	364 16		20		13		22	890 23		58		
I. MEDICAL SERVICES	2	•••	6	18	3	25	•••	2	•••	6	51		10 25		
TOTAL PRESIAN GULY .	6		14	398	3	47		15		28	964	3	93		<u> </u>
GRAND TOTAL ARMY .	7,062	63,293	4,830	1,61,004	9.814	43,045	89 825	7,140	69,933	4,627	1,63,328	9,701	44,494	<u> </u>	38,69
OYAL INDIAN MARINE	103	14		3,00	39	· 		104	32			032	·, 		
HILITARY ENGINEER SERVICES.	200	233	•••		1,679	902		206	216	•••	84.	1,577	908		···

Observations.

The total of the authorised establishments for the Armv, exclusive of Aden and the Persian Gulf and of reservists, on let April 1925 is 2,85,275 against 2,87,617 on 1st April 1924 and 3,11,975 on 1st April 1922. The reduction of 2,342 in 1825 as compared with 1924 is made up of (i) 54 in officers with King's commissions (ii) 34 in British other Ranks (iii) 1,083 in Indian Officers with Viceroy's commissions and Indian other ranks and (iv) 1,167 in civilians and followers. The increase in 1925 over 1924, in the total number of officers with King's commissions shown under Item II-Staffs is mostly nominal and is due to transfers from other Items. Inclusive of the reductions in Aden and Persia, the total decrease in Nos. is 3,575 made up of (i) 78 in officers with King's commissions (ii) 40 in British other ranks (iii) 2,121 in Indian Officers with Viceroy's commission and Indian other rank's and (iv) 1,336 in civilians and followers. The total authorised establishments of

Reservists will increase from 38,594 in 1924 to 39,325 in 1925.

2. The number of Indians holding King's commissions within the authorised establishment on 1st April 1925 will he 74.

Note 1 — Lady nurses and civilian gazetted officers of Superior services are included in column. 2 and 9.

Note 2.—Departmental officers (e.g., Commissaries, etc.) holding King's Commissions and matrons are included in columns 3 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 gazetted officers of subordinate services are so included in columns 4 and 11. Note 4 .- " Followers" includes artificers and menials.

	<u> </u>						 -					
			195	25. 					192	k.		
	Officers with King's Com- missions.	British other ranks.	Indian officers with Viceroy's commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Officers with King's Commissions.	British other ranks.	Indian officers with Viceroy's commissions,	Indian other ranks.	Clerks and other Civilians.	Pollowers.
1	2	3	4	5	6	7	8	9	10	11	12	13
ARMY. A.—INDIA PROPER AND BURMA.												·
-STAFF-		•								}	Ì	
(1) Army Headquarters—							 	ļ		ļ	}	
Commander-in-Chief and Personal Staff	5	•••	1	•••	5	3	5	•••	1	••• }	5	3
Military Secretary's Branch	4	***	•••	•••	82	23	4		•••	•••	31	73
General Staff Branch	48	•••	1	•••	93	55	44	•••	1		03	54
Adjutant General's Branch	80	1	1		167	105	28	1	1		146	103
Quartermaster-General's Branch	30	18		•••	169	98	84	27	•••	•••	2⊍3 ∫	131
Orinance Branch		•••	,.,	•••		•••	5	•••	***		86	19
Master General of Supply	14	5			145	53	···-					
Total Abmy Headquarters .	131	24	3	•••	611	397	120	28	8		678	834
(6) Miscellaneous—					}	}				.	{	
Military Prisons and Detention Barracks .	1	15		•••	2		1	15		•••	1	•••
Personal Staff of Governor General	5	· ,,,	2	•••) 	5		2	•••	· {	•••
Garrison Quartermasters, Rest Camps, etc	 	1		7	9	99	} } •••	2		7	9	99
TOTAL MISCELLANEOUS	6	16	2	7	11	99	6	17	2	7	10	819
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—		, ——— 		 ,								
Staff College	39	6		2	8	21	41	6	•••	2	8	21
Small Arms Schools—					}	}		,			2	
Commandant ,	2	•••	•••	•	2		1		2	14		84
Pachmarbi School	[13	21	2	14	, i	18	14	21 14	2	11	1	25
Satara School	9	14	2	11	1	28	9	1.45 	[*]	•	-	
Physical Training-					{				}		_	į Į
Inspector	3	. •••	•••	•••	1		3	•••		•••	1	10.
Ambala School	6	12	1	•••	2	20	6	11	1	•••	3	20
Equitation School	9	6	2	15	12	159	9	6	2	15	12	182
Senior Officer's School	8	3	•••	6	Б	18	9	8	•••	6	5	24
Machine Gun School	7	10	1	5	2	19	7	10	1	5	1	17
Artillery School	7	10	•••	13	2	22	6	10	1	14	2	22
Tank Corps School	6	42	<i></i> .	•••		13	6	42		•••	13	15
Education of Military Medical pupils		•••	•••	104	12	•••	,,,	•••			18	
Army Signal Schools	6	15	2	12	8	24	6	16	2	12		21
School of Cockery	1	4	•••		1	4	1	4	•••	***	127	4
Indian Surveyor Instructors at Roorkes			2	,,, 		. 2	110	142	2	72	55	390
Total Training Establishments .	116	142	12	78	59	348	118	143	13)	080

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

				1925.							1924.			
	Officers with King's Commissions.	other ran	Indian officers with Viceroy's Commis- sions.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian reserviets.	Officers with King's Commissions.	British other ranks.	Indian officers with Vicercy's Commis- sions.	Indian other ranks.	Clerks and other oivilians.	Followers.	Indian resorvists.
. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
V.—Educational Establishment.— Supervising and Inspecting staff— Arms Headquarters				,,,,	2	1	•••			1		2	1	
Comman 1 Headquarters	4	8	4	••1	•••		•••	4	8	4		 		}
Districts	11	14	[***		•••	11	14	14		ļ <u></u> .		ļ
Garrison schools, British troops	27	118			113	·		31	124			149	•••	•••
Garrison schools, Indian troops	Ī	ł		(4) 381	48	l	•••			}	496	48		""
		" 1	"1	i		" 1	\.	•••	•••	•••	490		•••	
School of Education, Headquarters .	4		1	•••	5		•••	•••	•••	•••	***	•••		***
School of Education, British wing	5	1	•••	·• -	3	37		10	3	•••	} 	6	52	}
School of Education, Indian wing . Lawrence Royal Military School, Sanawar .	5	 8	14	3 	10 45	47 123		5		11	3	5 45	38	•••
Lawrence Military Asylum, Murree		3			1			•••	3			 •••		 .,.
Lawrence Military Asylum, Abu		3			2		***	•••	3			2		
Prince of Wales' Royal Indian Mili- tary College, Dehra Dun	3	1	1		14	40		3	1	1		14	40	
King George's Royal Military	1		16	6	10	26	***	1		16	6	10	26	***
Board of Examiners	1	•••			3	2	•••	1	•••			3	2	· "
OTAL EDUCATIONAL ESTABLISHMENTS	}	157	36		256			<u> </u>	164	1/7		284		 -
OTAL EDUCATIONAL ESTABLISHMENTS	61	157		390		277		66	104	47	505	254		<u></u>
VIndian Army Service Corps.	 						1		į	ļ			[<u> </u>
Army Headquarters	8	5		•••	***			9	5				•••	
Command Headquarters	13	8	 .	4.	29	8	 	13	8	•••	4	29	4	
District Headquarters	28	21		113	130	107		28	21		113	130	107	
Hospitals [Head II-C]		•••	 	117					,		117		,	
Embarkation Staff		•••		16		 .	ĺ				16			
Fighting units [Head I-A (1)] .	1	•••		229	 		 	}			215			
Training Institutions [Head II-A]	70.			9							9		***	
Areenale [Head II-D (a)] .	***	••• 		<u> </u>				***	•••	,	1	j	•••	""
District Supply Companies [Head I-	26	78	26	•	77	358	** *	2 ₀	84	26	5	8 ₃	358	•••
Supply Depots [Head II-D (2)]	94	2ú9	44	•••	688	1,371		95	267					
Animal Transport [Head I-A (II)		84	182	14,952	1	2,157	4.500		i	44		649	1,176	4 500
Mechanical Transport units [Head I A (II) (c)]	73	385	1	1,470	ł	}	1	78	88	1	14,962	ļ	2,157	4,500
Mechanical Transport Training centre	114		ł	-	116	1,4;5	1,179	114	371	24	1,465	,	1,359	1,848
[Head II A (j)] Central Mechanical Transport stores		16	4	229	7	25		5	16	4	229	6	23	·••
depot [Head II-D (h)] Grain ornshing Depots and flour		14		10	103	129		7	14	}	10	103	129	•••
mills [Head II-D (d)] Base M. T. Worlshops [Head II-E	1			•••	25			•••					•••	
(g)] Technical Inspectors, M. T. [Head	18	123	6	46	74	718		12	141	6	52	74	802	
II-F (a) I. A. S. C. Training School [Head	1 3			3	6	12	}	3	•••	•••	3	6	12	•••
II-A (l)]. I. A. S. C. Record office [Head II-J	4	1		•••	1	3		4	1			1	8	
(c)]	4	1			48	12	 '	4	4			45	12	
Reserve for leave, etc	55	37				<u></u> _	<u></u>	60	37	<u></u>]_ <u></u> .			4=+
TOTAL INDIAN ARMY SERVICE CORPS	453	1,042	901	la = 000	L	6,365	I 		1,057		17,200			6,348

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

							<u> </u>					
		,		25.					18	57		
	Officers with King's Commissions.	British other ranks.	Indian officers with Vicercy's Commissions.	Indian other ranks.	Clerks and other civilians.	Followers.	Officers with King's Commissions.	British other ranks,	Indian officers with Viceray's Commissions.	Indian other ranks.	Clerks and other	Pollowers.
1	2	3	4	5	6	7	8	9	10	<u> 1</u>	12	18
VIIndian Army Ordnance Corps-		 -					<u> </u>					
Army Headquarters	12	23			•••	•••	7	22	. .	 		•
Command Headquarters	2	4			4	••,	2	4			4.	•,,
District Headquarters	11	11			22	•••	11	11	•••		28	
Arrenals and Ordnance depots [$m{Head}$ $m{II-D.}$ (a)] .	41	449	8	1,554	4 59	283	39	414	6	1,654	458	255
Clothing and Boot depots [Head II-D. (b)]	3	29		88	73	84	8	25	***	30	54	27
Clothing factories [Head II-E. (e)]	5	17		5	64	123	6	31	•••	81	151	138
Inspection of equipment and general stores [Head II-F. (2).]	·	•••	•••				5	10	 •••		20	1
Reserve for leave, etc.	12	53	•••			 .	13	59	···			•••
TOTAL INDIAN ARMY ORDNANCE CORPS .	86	586	6	1,647	622	490	88	600	6	1,665	704	491
VII.— Mrdical Services—					•							
(a) Royal Army Medical Corps—				<u> </u>								
Army Headquarters	6					***	6		,		 	•••
Command Headquarters	5	•••	· · · · · · · · · · · · · · · · · · ·]		`.	6		}			
District Headquarters	18		,		•••		18					***
Embarkation Staff	1						1	}			 	4
Medical Services [Head 1-A. (II) (d)]	4.	7	•••	}	•••		3	414			 	•••
Hospitals [Head II-C.]	226	407					244					•••
Reserve for leave, etc.	19		•••			•••	21	 				
,	278	414	 •••				298	414		···		•••
			 _				<u></u>					
(b) Indian Medical Service—								}		}	}	
Army Headquarters	4.	•••	•		4**	•••	4.	•••	••		"	***
Command Hendquarters	5	•••	•••) ••• }	***	•••	19	\	•••	}	}	
District Headquarters	19	•••	•••	•••	•••	•••	1					••
Lawrence Military School, Sanawar [Head II-B. (e)].	1	•••	•••	•••	•••	•••	•	***	•••	"	"	
Military Food Laboratory, Kasauli [Head II-F. (b)].	1	 •••		•••	•••	•••	1	•••	•••	 	•••	•••
Medical Store Depots [Head II-D. (e)] .	4	•••		 	,		4					•••
L'edical Fervices [Head I-A. (II) (d)]	2	•••			,,,	}	2		•••	 		***
Hospitals [Head II C.]	271	•••			•••		301	***	,,,	•••	•••	•••
Reserve for leave, etc	87	• ••• 	•••			•••	87	4	•••			***
	394						424			•••		•••
(c) Army Dental Corps—												
Medical Sarviose Cat. 7 7 4 (72) (7)1	•••	•••		}		•••	•••	86				
Hospitals [Head II-C.]	18	36			***	•••	18	•••				
	18	36	-			***	18	36				
ı			_	-				. ———				1 .

STATEMENT II:-DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I-contd.

				1925.	•		·= ·			19	24.		
	Officers with King's Commissions.	British other ranks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerke and other	Followers.	Reservists.	Officers with King's Commissions.	British other ranks.	Indian officers with Vicercy's Commis- sions.	Indian other ranks.	Clerks and other civilians.	Followers.
1	2	3	4	5	6	7	8	9	10	11	12	13	11
Brought forward .	690	4 50						740	450	•••			
(d) Indian Medical Department— Army Headquarters		1	1	·			\		1	1		 -	
Command Headquarters	***	3					144		1				
District Headquarters	•••	8			••.				10				
Embarkation staff		2		•••					2		•••		
Medical Services [Head I-A. (II) (d)] .	•••	10		•••					10				
Hospitals [Head II-C.]	•••	324	715	•••					321	719		,.,	***
R. I. Military College, Dehra Dun [Head II-B. (h)].	•••	1	 	. ***			•••		1				
Medical Store Depots [Head II-D. (*)]] 	7	7	•••					9	7			***
Ordnance Factories [Head II-E. (f)].	•••	6	5	***			•••		6	4			•••
Inspectors of Equipment and Lethal Weapons [Head II-F. (d)].	•••	•••	1	•••	 .								·
Remount Depots [Head II-D. (g)] Lawrence Military School, Sanawar	•••	3	1 1	•••	•••			•••	4	1 1			
King George's Royal Military Schools . Nepal Excert	101	•••	$egin{bmatrix} ar{2} \ 1 \end{bmatrix}$	•••	•••		•••			2	•••		
G. G. Body Guard	***		_ i	••••			•••	•••			•••	:::	
(e) Female Nurses, etc.—		365	735	•••				<i></i>	365	735	•••		
Army Headquarters	1	•••	•••					1		···			
Hospitale [Head II-C.]	266	43	<u> </u>	•••	•••			266	43		•••	***	,
(f) Army Hospital Corps—	267	43					•••	267	43			•••	
Medical Services [Head I-A.(II)(d)] .	•••	•••	19	2,134		250	1,400		•••	19	3,979		492
Hospitals [Head II-C.]				2,359		5,043				•••	1,831	***	4,719
(g) Miscellaneous—		•••	19	4,493	•••	5,293	1,400	••.		19	5,810		5,211
Hospitals [Head II-C.]									•••	• • •			242
TOTAL MEDICAL SERVICES . VIII-VETERINARY SERVICES-	957	858	754	4,493	•••	5,293	1,400	1,007	858	754	5,810		5,453
Army Headquarters	2	•••		***				2		···			
Command Headquarters	4	***	•••		8]	4	•••			8	•••
Districts	11	.***		•••				13	•••			1	
Veterinary hospitals [Head II-D.: f)].	33	6	70	637	38	87		37	7	20	694	35	87
Army Veterinary Schools [Head II-A. (k)]	2	1		•••	1	1	\	2	1		•••	2	1
Veterinary Record office [Head II-J.(d)]		•••		•••	3	ļ . . .		•••	***	•••	•••	3	
Reserve for leave, etc	5				•••	·		5			•••		
TOTAL VETERINARY BRVICES .	57	7	70	637	50	88		63	9	20	ü9 4	49	88
IX.—REMOUNT SERVICES— Army Headquarters	2	•••						2			•••	•••	
Command Headquarters	4		,,,	•••	8			4	•••	•••	•••	8	
Districts	•••	•••		***	•••			2	•••	•••		4	}
Remount depots [Head II-D. (g)]	11	. 24	13	205	28	2,402		11	23	4	193	48	2,405
Breeding operations [Head II-D. (g].	10	••	5		18	1,202		9		6		***	1,452
Reserve for leave, etc.				•				•••	·	•••	•••	•••	
TOTAL REMOUNT SERVICES .	27	24	18	205	54	3,604		28	23	10	193	60	3,857

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

			192	25.					19	924.	<u></u>	
	Officers with King's Commissions,	other ran	Indean officers with Viceroy's Commission.	Indian other ranks.	Clerks and other civilians.	Followers.	Offiners with King's Commissions.	British other ranks.	Indian officers with Viceroy's Commis- sion.	Indian other ranks.	Clerks and other civilians.	Pollowers
1	2	3	4	5	6	7	8	9	10	11	19	13
-Miscellangous Establishment.							 -			<u> </u>		
Governor General's Bodyguard [Head I-A. (III)]	2	144	4	106	62	ˈ	2		3	108	 .	6
Governor General's Band [Head I-A. [III]] .		28		***	6		•••	28				
Nepal escort [Head I-A. (III)] ,	 		8	78	12				2	78		1
Officers on the unattached list for appointment to the Indian Army [Head I-A. (IV)]	68			•••		•••	68					
Medical Store depots [Tead II-D (e)]	1			***	152	48t	2			}	217	14
Bakeries [Head II-E (a)]	•••	•••		•••		1,072	¦					1,20
Butcheries [$Head\ II$ - $E\ (b)$]		***				18						8
Grass Far.us [Head II-E (c)]	17	54			232	20	17	61			266	2
Dairy Firms [Head II-E (d)]	8			•••	181	74	8				230	7
Ordnance Factories [Head II-E (f)]	42	7		•••	702	116	50	67			870	14
Military Food laboratory [$Head\ II$ - $F(b)$].	}	7		***		9		8				
Inspectors of lethal weapons [$\emph{Head II-F}(d)$] .	17	39			98	39	12	39	}	}	51	
Military account offices [Head II-G]	58		92	•••	4,088	651	58		92		4,090	60
Ecclesiastical establishments [Head II-H]	9			356			8			387		•••
Administration of Cantonments [Head II-I]	40	•••	4	•••	5	}	41		5		4	,
Recruiting Staff [Head II-J (a)]	9			38	90		9			180		•••
Hill Sanitaria and depots [$Head\ IIIJ\ (b)$].		10		•••		677	8	8	<u></u>	<u> </u>	<u> </u>	67
TOTAL MISCELLANEOUS ESTABLISHMENTS .	266	145	103	578	5,628	3,157	278	211	102	703	5,728	8,42
AUXILIARY AND TERRITORIAL FORCE.) 	}			}			1	}		
Army Headquarters	2	3			·	2	2	3	}			}
Command Headquarters	4	3		•••	4	8	5	2			8	{
District Headquarters ,	6	6		•••	8		· Б	4	•••		9	ļ
Auxiliary Force	60	373	•••		 .		58	359	Ì	•••	(
Territorial Force	106	46	•••	•••	 		108	46				
TOTAL AUXILIARY AND TERRITORIAL FORCE .	178	431		•	12	5	176	414		<u></u>	12	
I.—ROYAL AIR FORCE.—								,		\		
Maintenance of Squadrons and Staff at Wing Headquarters	143	816		***	26	485	147	810	 '		20	48
Staff College, Quetta	2	ĺ				 	2	}				ļ
Royal Air Force School	1	•••			7	 	1]	7	
Working Expenses of Hospitals	9	 (21	•••	•••			9	21				
Aircraft depot	41	766		1	129	201	41	766		1	129	20
Airciaf, park	9	127		•••	34	112	9	127	}		84	11
Royal Air Force Headquarters	16	27			26	24	16	27			26	
	221	1,757		1	22%	825	225	1,751		1	216	8
Controller of Accounts	1		3		• 70	15	1		3		70	-∖
TOTAL ROYAL AIR FORCE .	900	1,757	3	1	292	840	226	1,751	3	1	283	8

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

			18	25.	<u>.</u>				1924	•		
	Officers with King's Commissions.	British other ranks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other civilians.	Followers.	Officers with Viceroy Commission.	British other manks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other civi-	Pollowers.
1	2	3	4	5	6	7	8	9	10	11	12	18
ADEN. II.—Staff—	5	3		•••	12	9	5	5			9	9
District Headquarters	}	1				2		1				
Alliany Friedra, ow.												
TOTAL STAFF	5	4			12	11	5	6		•••	9	10 -
IV.—Indian Army Service Corps ~												
District Headquarters	. 1			•••	9	6	1	**			9	6
District Supply Companies	.}	/		•••		***	1	2		•••	12	41
Supply Depots	. 2	3		•••	25	34	1	1		•••	12	19
Animal Transport	1	1	2	232	2	27	1	1	2	232	1	27
Mechanical Transport	1	7	1	55	3	21	. 1	7	1	55	3	21
Total Indian Army Service Corps	. 5	11	3	287	39	88	5	11	3	287	37	114
VIMEDICAL SERVICES-										· .		
R. A. M. C District Headquarters	·		•••		•••	. •••		***		•••		
llospitals, etc	. 4	28			•••		4	28		•••	 ••·	
I. M. S.—Dietrict Headquarters	. 1						1	•••	•••	•••		.***
Hospitals, etc	. 5				•••		5	•••	•••	•••		
I. M. D Hospitals, etc	•	6	16		***			6	16	•		
Female nurses	. 4	5		 	•••	••.	4	5	•••	***		•••
Indian Hospital Corps				29		66		•••	•••	79	 {	68
Total Medical Services	. 14	39	16	29		86	14	39	16	79		66

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1st APRIL 1925 AND 1st APRIL 1924.

		· -	1925.					1924.		
	Horses.	Ponies.	Mules.	Bullvoks.	Camels.	Horses.	Ponies.	∐ a]•s.	Bullock.	Camols
ARMY.] 						
A-INDIA PROPER AND BURMA.		·	<u>}</u>						1	
I.—Fighting units—				}				}	<u> </u>	
(i) Cavalry · · · ·	14,343		•••			14,343			•••	.
2) Artillery	9,084	472	4,022			9 114	473	4,022	,,,	
(3) Engineers—Sappers and Miners	502	4**	330	236	•••	502	•••	830	236	
1.7		68	6.298		! • •		92	6,299		
(5) Signals	1,318	112	817			1,318	112	817		
TOTAL FIGHTING UNITS	25,247	652	11,467	236		25,277	676	11,467	236	•••
IIINDIAN ARMY SERVICE CORPS-			} 	ļ						<u>-</u> -
Aniual Transport	747	605	19,651	870	5,568	747	601	19,661	870	5,5d8
		114	<u> </u>				121			
	(a)		(b)	 		(a)		(b)		
IVREMOUNT SERVICES	6,372	96	3,804	 	 	6,416	96	8,844	•••	
V.—Training betablishments					<u> </u>	150			<u> </u>	<u></u>
VI.—Miscellaneous establishments—		<u> </u>			 		ı			
Governor-General's Body-Guard .	92	•••		•••	•••	92	•••	***	•••	•••
Nepal escort	3	,	•••			3				
	95		•••	•••	•••	95	•••	•••		
TOTAL INDIA PROPER AND BURMA	32,461	1,467	31,922	1,108	5,568	32,685	1,494	84,962	1,108	6,568
B.—Aden.		}		1]					ļ
I.—FIGHTING UNITS—				}						
(1) Canalan	136				32	136	•••	•••		82
(9) Autilian-	90				} 	28	,,,,		}	
(3) Engineers - Sappers and Miners			••• 	l] 	***			
(4) Infantry	• • • • • • • • • • • • • • • • • • • •	•••	 83				•••	88		
· · · · · · · · · · · · · · · · · · ·) .		14	}	4	1	***	14		4
(5) Signals	1		102		36	165		102		80
	105		96		240		7	96	•••	240
	·	7					2			
III.—Veterinary Services	·]	2	198	ļ	276	165	9	198	·	276
Total Aden	165	9	189	ļ _						
C Persian Gulp.)			}					`) }
FIGHTING UNITS-							•••	3 6	•••	•:•
Infantry	·		8					40		
IIndian Army Service Corps	·		24					76		
Total Persian Gulf .			32			32,850	1,503	35,236	1,106	5,844
GRAND TOTAL ARMY	32 626	1,476	35,152	1,106	5,844	,euc		<u> </u>	<u> </u>	1005
(a)	1924	1925.	. 1	(b)					400	1925. ³ 400
Horses	. 2,816 . 354	2,816		Mules Mules	young sto	ck ·			2,800 296	2,800 25 6
Brood mares and fools	. 121	121	.	Donkey	rs stallion		•	: :	80 120	80 12 0
Joung stock .	3,125		.]	"	foals ar	d yearling tock	· ·	•	148	148
	6,416	6,372	- 1	91	J 2449 0			- 5	8,844	3,804

ARMY-PART A -- STANDING ARMY.

ARMY.

SUMMARY OF ESTIMATE.

		?	BUDGET E	STIMATE.			REVI	SED ESTIN	SATE.		ACCOUNT	8.
Heads.	٠.	1925-26.			1924-25.			1924-25.			1923-24.	
•	GROSS EXPENDI- TURE.	Висвіттв.	Net Expendi- Tube.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TUBE.	GBOSS EXPENDI- TURE,	RECUIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	BECEIPTS.	NET EXPENDI- TUBE.
PART A.—STANDING ARMY.	Rs.	Be.	Rs.	Re.	Rs.	Rs.	Ra.	Rs.	Re.	Rs.	Rs.	Ra.
1MAINTENANCE OF THE STANDING ARMY	29,84,95,360	58,43,330	29,26,52,030	31,09,91,820	34,62,540	30,75,28,780	29,44,37,000	75,66,000	28,68,71,000	31,47,06,886	89,50,378	80, 57, 56, 513
II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.	8,48,74,860	1,79,48,670	6,69,26,190	8,46,84,750	1,58,36,150	6,88,48,600	8,76,12,000	1,76,93,000	6,99,19,000	9,24,00,323	1,83,26,068	7,40,74,255
III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC	2,07,13,780		2,07,13,780	2,09,39,510	***	2,09,39,510	2,09,40,000	***	2,09,40,000	2,07,48,494	13,663	2,07,84,831
IVSTOCK ACCOUNT	-13,02,650	3,000	—13, 05,650	10,20,510	5,000	10,15,510	—72,96,000	6,000	—73,02,00 0	-2,52, 4 7,784	59,131	-2,58,06,915
V.—SPECIAL SERVICES	1,78,85,280		1,78,85,280	1,62,94,780		1,62,94,780	1,31,84,000	400	1,31,84,000	2,49,61,800	-56	2,49,64,856
VIMISCELLANEOUS CHARGES AND BECEIPTS	1,53,87,42	30,45,000	1,23,42,420	2,47,66,130	20,64,310	2,27,01,820	2,77,71,000	96,10,000	1,81,61,000	69,46,381	68,16,072	21,30,259
VII.—NON-EFFECTIVE CHARGES AND RECEIPTS	8,80,62,00	28,84,000	8,56,78,000	9,13,68,000	25,32,000	8,88,36,000	9,01,61,000	25,58,000	8,76,03, 000	9,89,41,878	82,90,299	9,06,51,079
UNADJUSTED EXPENDITURE			···					•••		18,51,602		—18,51,602 —
TOTAL PART A.—STANDING ARMY	52,41,16,00	9,92.24,000	49,48,92,000	55,00,65,000	2,39,00,000	52,61,65,000	52,68,09,000	8,74,33,000	48 93,76,000	52,91,08,826	8,74,55,550	49,16,53,276
PART BAUXILIARY AND TERRITORIAL FORCES	1,09,32,00		1,09,82,000	1,11,95,000		1,11,95,000	1,05,45,000		1,05,45,000	1,05,41,555	-8, 879	1,05,50,434
PART C.—ROYAL AIR PORCE	1,96,73,00	9,44,000	1,87,29,000	1,75,50,000	38,000	1,75,12,000	1,87,56,000	2,02,000	1,85,54,000	1,98,07,171	1,76,628	1,96,30,543
GRAND TOTAL .	55,47,21,00	0 3,01,68,000	52,45,5\$,000	57,88,10,000	2,39,38,000	55,48,72,000	55,61,10,000	3,76,35,000	51,84,75,000	55,94,57,552	3,76,23,299	52,18,34,253

19

SUMMARY OF ESTIMATE.

					1	BUDGET EST	IMATE.			REVI	SED ESTI	ATE.		ACCOUNTS	•
					1925-26.			1 9 3 4-2 5			1924-25.	,		1923-24.	
SUB-READS	,			GROSS EXPENDI- TUBE.	REOSIPES.	Nur Expendi- Ture.	GROSS EXPENDI- TURE,	RECEIPTS.	NET EXPENDI- TURE.	Gross Expendi- Ture.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TUNE.	Кловірта.	NET EXPENDI- TUBE.
•		•		R4.	Rs.	Re.	Rs.	Rø.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.
A FORCES IN INDIA PROPER AND BURN	`Δ					<u> </u> 									
(I) FIGHTING SERVICES		•	• '.	28,34,21,680	2,50,000	23,31,71,680	24,10,86,470	1,50,000	24,09,36,470	22,90,00,000	4,72,000	22,85,28,000	23,73,65,67 2	3,05, 8 03	23,70,59,86 9
(II) Administrative services		•		2,83,70,170	40,00,000	2,43.70,170	2,72,81,250	6,00,000	2, 66,81,250	2,66,00,000	40,00,000	2,26,00,000	3,01,14,815	51,10,237	2,50,04,578
(III) Misoblianeous units		•		4,58,670		4,58,670	5,09,060	***	5,09,060	5,03.0 00	101	5,03,000	4,48,891		4,48,891
(IV) MISCELLANBOUS		•	• . •	22,720	10,46,670	10,23,950	8,15.65 0	- 9,31,300	1,15,650	2,17,0 00	4 ,62,000	2,45,000	-5,12,542	11,60,597	6,48,055
(V) PAYMENTS IN ENGLAND		•		3,30,13,330	10,46,670	3,19,66,660	3,86,07,760	20,05,930	3, 66 , 01 , 830	3 41,49,000	15.88,000	3,26,16,000	4,19,34,171	23,55,549	3,95,78,622:
(VI) SPECIAL ITEMS		•						•••		21,000	•••	21,000	2,69,451		2,69,451
				29,52,41,189	42,50,000	29,09,91,130	 	30.04.000				99.47.19.000	20.00.00.456	88 10 900	00.00.400
							30,66,62,890	15,24,630	30,48,44,260	29,00,56,000		28,45,13,000	30,90,20,450		80,80,09,466
B.—FORCES IN ADEN ,	• •	•	• •	28,94,040	9,60,000	14,34,040	32,30,530	10,31,640	21,98,890	83,55,000	9,84,000	28,71,000	34,37,360	7,20,000	27,17,360
FORCES IN SOUTH AND EAST PERSIA		•		2,60,449	*** .	2,60,440	4,92,150	•••	4,92,150	4,92,000	10,000	4,82,000	7,36,722		7,36,722
.—Units serving in the colonies				5,99,750	6,33,380	33,580	5,99,75 0	6,06,270	— 6, 5 20	5,3 4, 000	10,29,000	4,95,000	9,12,346	16,19,881	7,07,0 2 5
•	TOTAL	L HEAT	ol.	29,84,95,860	58,43,380	29,26,52,030	31,09,91,820	34,62,540	80,75,28,780	29,41.37,000	75,66,000	28,68,71,000	81,47,06,886	89,50,373	80, 57, 56, 518-

DETAIL OF SUB-HEADS.

A.—FORCES IN INDIA PROPER AND BURMA.

				- - -	_		7 - .	Berj.						RAT	re.	i	Bungar E	STAKITE
			1924-2	5.	-		_				25-26.	·				i		
	Co	King's mmissi	B	other ranks.	ers.	r ranks.		Com	Cing' miss		r ranks,		ranke.	1024-25.	1927-26.		1925-26,	1924-25
Outre.	British officers	Indian officers.	Total.	British other	Indian officers.	Indian other ranks.	T Units	British officers.	Indian officers.	Total.	British other	Indian officers.	Indian other			: :		
1		 _												Rs.	Rs.	EXPENDITURE, (I) Fighting services—	R∎.	Ra
10		·	162 294	3, ¹ 32	378	10,584	6 21	1		162 294	3,432			'	15,26,440 7,48,750	(a) Cavalry — (1) British Cavalry Regiments	91,56,640	94,88,86
2 2 4	70 32	24	456	3 432	378	10,584	<u> </u> -	428 ——	28	456			10,665		7,40,730	(2) Indim Cavalry Regiments	1,57,24,380	
	31	•••	31	760	8	448	1	31	•••	31			4 51	•••	! - -	(b) Artillery	2,48,83,020	3,02,74,7
1 30 31 1:	1		301 120	6,776 736	54 96	2,950 6,350	11 61	1 1	•••	301 126	6,782 736		2,970 6,368	•••	- !	(1) Royal Horse Ar- tillery Brigades (2) Royal Field Artil-	25.75,950	
	4£	•••	4 2	786 713	4 3	234		42 40		- ⁴²	786 713		236 288	•••		lery Brigades (3) Pack Artillery Brigades (4) Vedium Artillery	2,07,46,740 78,85,190	2,14,34,0 79,40,78
	40 8 22	•••	8 22	23	14 22	330		8 22	•••	8 22	19	14	332 1,211	•••	ı	Brigades (5) Coast Defence, etc. (6) Frontier Garrison	21,28,760 19,10,690	29,19,8 19,91,8
.	•••	· • • •	•••	51		,	<u> </u> 				51	***	• • • • • • • • • • • • • • • • • • •	•••		Artillery (7) Artillery Training Centres (8) Boys' Depôts	3,11,730 11,60,390 48,020	2,99,5 ³ 10,86,14
5	70	-,,	570	9,445	201	11,792	 	570	<u>-</u>	570	9,847	203	l 1,856	 		(c) Doys Depots	3,67,67,490	8,76,68,
10	 4	•••	104	216	152	7,458		104		104	216	156	7,407			(c) Engineers	72,68,890	75,13,7
	96 8	•••	96 13		128 18	5,760 928	8	95 13		96 13	***	13 6 19	924	6,62,730		(d) Pioneers— (1) Active battalions		,
_	8	•••	18 8	 - <u></u> -	15 16	139 1,128	3		···	18 8 		18 16 189	<u>ــــــــــــــــــــــــــــــــــــ</u>	76,960	1,24,630 83,190		42,44,160 6,27,580 8,73,890 6,65,620	49,49,70 6,62,70 8,85,71 6,15,60
18		•••	1,260	+ 39,735	177	7,949 1,845	45	1,260			3 9 ,785				16,88,620		59,15,150	60,13,6
1,:	1	•••	1,200	35,102	2	145	1			1		2				(e) Infantry — (1) British Infantry		 7,9 5,18,6
92	1 104	40	960	,	1,601	•	1	l	!	968 260	1		'		5,51,520 6,2 2, 370	for ditto— (3) Indian Infantry	97,850 4,43,97,860	93,0 4,68,83,2
0 26	XO	•••	260		401	18,719	20	200	•							(4) Indian Intantry battalions, Gurkhas (5) Indian Infantry	1,25,87,400	1,83,99,0
O LO	00 30		100 80		120 160	580 11,840	ł		•••	100 `81	,	162		{ 1,21,200 91,850	1,16,440 85,080	(i) Headquarters .	23,22,200 68,48,940	24,24,00 73,08,00
- 2	621	40		20.705	0.000	92,783	 	2.631	39	2 670	89.735	2.464	93,347		 		14,20,16,650	14,96,25,0
-	8		8		2,828	92,785 	-			`\ 					6,36,530	(f) Tank Corps— (1) Headquarters (2) Armoured Car Companies	40,92,240	63,20 41,74,2
8	6	•••	96	1,152			8	100	•••	100	1,178		••••	•••		Deduct for shortage of strength	40,92,24/)	6,89,6 36,47,8
-	9	×	99	1,155	<u></u>		-	100		100	1,178	(-			•••	(g) Indian signal corps	84,56,250	94,66,4
14	_	··.	147	2,201	56	3,210	_	*48		148	, 			Í				
4,7	108	64	4, 172	56,584	3,293 	1,93,781		4, 115	68	4,183	00,045	0,900	1,34,467	•••		Carried over .	22,93,93,690	23,91,06,

A.-FORCES IN INDIA PROPER AND BURMA-contd.

					_	Nom	BERS.							RA	TB.		I) UDGET	ESTIMATE.
	Kı	ers u	oith	24-25.	_ <u></u>	F8		1	icers King	with	5-26.	1	:			_!		
_	in n	Indian officers is	Total.	British other ranks.	Indian officers.	Indian other ranks.	Unds.	British otterrs	Iudian officers, seim	Total.	British other ranks.	Indian officore.	Indian other ranks.	1921-25	1925-20		1925-26.	1924-25,
4.:	<u>-</u> ;	<u> </u>	<u>2</u> 4,172	£6,584	<u>`</u> —			4,115				¦	1,33,467		168.	Brought forward .	Rs. 22,93,99,690	Rs. 23,91,05,626
						1,068 2,377 920 1,321 26,320 30)							1,008 2,877 920 1,321 26,320 300			(h) Reservists— (1) Ca alry (2) Artillery (3) Engineers (4) Pionee s (5) Infantry (6) Signal service Deduct for shortage of Reservists	20,21,990	23,62,000 3,81,150
ļ_	_ .					32,246			_		- 	<u> </u>	32,246				20,21 990	
	·- }	·														(i) Lump provision for revision of Pay. Deduct—Lump cut for probable savings.	40,00,000 20,00,000	
4,10) -	64	4,172	55,584	3,293	1,66,027		1,115	68	4,183	56,648	3,465	1,66,713				23,34,21,680 ————	24,10,88,470
26	6		26	84	26 ——			26	 —	<u>26</u>	78	<u>26</u>	 			II.—Administrative services— (a) Supply companies	12,33,810	10,91,580
	}														, 	(b) Animal transport—		
21	6 1		6 21	6 22	15 44	1,473 4,345	3 11	6 21		6 21	6 32	15 44		5,23,510 3,89,130	5,74,580 4,39,030	(1) Cavalry Brigade Transport Coya. (2) Infantry Brigade Transport Coys.	17,23,740 48,29,330	15,70,580 42,80,436
1	o 		9	18	18	1,017	y	9	•••	9	18	18	1	',,	1,41,160	(3) Transport Coys. mule (1. E.)	12.97.440	12,17,616
20	0	•••	20	20	50	4,520	10	20	···	20	20	50		4,42,960	1	(4) Divisional Troops Transport Coy.s	49,82,200	44,29,600
۱	4	•••	4	4	12	886	4	4		4	4 8	12 16	888 884	4,64,710	1	(5) Transport Coys. Camel (6) Transport Coys.	10,02,020	9,29,420
l	4	•••	3	8	18	1,053	3	4.		3	,	18	1,053	1,20,410 1,79,650	1,25,570	Camel (L. E.) . (7) Camel Transport	5 ,03, 8 80	4,81,640
	3	•••				561	83					•••	561	11,600	12,940	Coys., Silladar. (8) Bullock troops,	5,7 3, 1 80	5,38,950
	6	•••	6	6	9	669	3	6	Ì	е	.6	9	669	i '	2,78,550	(L E) (9) Transpirt depôts,	4,27,020	8,82,80
	.	•••		•••		4,500		•••			•••		4, 500		 	Mule (10) Reservists (11) Hire of transport (12) Kashm r Gilgit	8.35,650 8,62,580 	7.81,160 8,42,250 67,000
				. 4							. 			•••		Transport (18) Concession in	42,290	48,110 46,600
	1	•••								•••	•••					Chitral, etc (14) Deduct for shortage of reservists	16,990	2,65,000
- 7	<u>-</u> ;		78	88	174	19.462		78] 	73	81	182	19,462	 	<u> </u>	•	50,000 1,64,93,300	1,47,96,100
-				\			-						} 			(c) Mechanical trans-		
١,	6		6			 3	3	6		6		,	3	40,900	43,100	port units (1) Group Com-		
1	2	•••	2	5	1	38	1	2	 .	2	5	1	38	1,44,040	1,97,789	manders	1,29,800	1,22,700 (1,44.040
	8 2	***	18 2	45	9	72	9 2	18 2		18 2	45 2		7Σ ·	75,280 13,960	88,270 13,650	(2) Motor ambulance convoys	10,19,510	6,77,520 2 7,92 0
1	5 ,	•••	15	40	5	360				•••		•••		5,19,330		(3) Heavy mechanical transport		
13	8 ,	•••	13	52	·	· · · ·	15	15		15	60	•••	•••	23,250	25,910	companies (4) Mechanical trans- port com-	•••	25,91,656
	ı •	•••	•••		1	186	•••				•••			5,52,340	1,85,350	panics (Cadres). (5) Ford van com-	3,88,650	3,02,250
i		•••	18	48	 6	 432	4 8	4 27		4 27	8 86	4 13	184 79ช	3 51,450	ກ,13,590	pany) (6) Ford van section } (7) Light M. T.	7,41,400	5,52,340
j .	5		5	4		24		Б		5	4		l		2, 7,800 5,19,660	Companies (8) Klayber ropeway	41,29,740	17,62,880
12	2 '		12	33		72	4	12		12	32	•••	72	1,25,750	1.40,300	company . (9) Mobile repair	5,19,660	5,63,880
0			91	228	22	1,187	 	91		91	242	27	1,192			units .	5,61,400	5,03,000
<u> </u>	- ¦	 -			- <u></u>					<u> </u>			<u> </u>		 	Carried over	74,89,660	72,48,180

A .- FORCES IN INDIA PROPER AND BURMA-concld.

-						Numbe	P.S.						•	R	ATZ.		Buporr	Estinate.
			1924	-25.						19	925-26.	_ 						
		cers King	8	.	<u> </u>	<u>;</u>		K	cere in g' missi		ranks.		ı ke	· 				
Units.	officere.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Justs.	British officers.	Indian officers.	Total.	British other ran	Indian officers.	Indian other ranks.	1924-25	1925-28		1925-26,	1924-26,
														Rs.	Ra. 5		Ra,	Re.
																Brought forward .	:,77,40,110	1,68,87,680
					<u> </u> 	! !		! !				ļ				(II).—Administrat i v o Service—concid.		
		i i														(c) Mechanical Transport units—concld.	 	
•••	91	J •••	91	228	22	1,187	٠	91	•••	91	[2 4 2	27	1,192			Brought forward .	74,89,660	72,48,180
							 · • •				_			} 	((10) Mechanical Trans- port companies at-	!	}
_		· '•	,,,	132	2	260	2	12		12	132	2	260	5,81,010	6.89.500	tached to medium batteries	12,07,000	
2	12		12	132	2 .	200	4	12		12	132	_	20-5	5,61,010		(11) Mechanical Transport section attached to medium battery	•••	10,61,020
												} 		} }		(12) Mechanical Trans- port Section at- tached to Medium		
1	1		1	11		18	1	1		1	11		18	69,660	88,440	battery (Tractor drawn)	88,440	69,660
***	•••.		•••			1,514		•••]	•••	···.		1,179			(13) Reservists	8,88,680	5,55,850
٠] .	} 			,							(14) Lump cut for retrenchment		***
•••	10		10					10		10	•••		} 			(15) Reserve of officers,	78,500	1,00,500
			-				'							} }		(16) Provision for special repairs		
i					}	•]]		(17) Deduct for short- age of reservists .		8,00,000
	114		114	371	24	2,979		114		114	885	29	2,649				93,07,280	87,35,710
	5	•••	5	460	19	3,979		6		6	17	19	2,184	26,57,910	13,32,780		13 32,780	26,57,910
***	218	•••	218	1,003	 2 4 3	26,420		219		219	564	256	24, 245			Total Administrative ser- vices	2,88,70,170	2,72,81,250
		- -			 -	<u></u>						.						
											·		}		j	(III) Miscellaneous units		
***	2		2		3	108		2		2	}	4	106	1,96,740	1,90,940	(a) Governor Gene- ral's Body guard.	1,90,940	1,96,740
•							ĺ				28		 	87,400	82,910	(b) Governor Gene-	82,910	87,400.
***				28	2	78						3	78	44,840	49,000	(c) Nepal escort .	49, 020	44,840
									}						Ì	(d) Cost of provision- ing Imperial Ser-		
							•		}		•				1,35,800	wice Troops with Gilgit Agency	1,35,800	1,80,680
	2		2	28	5	186	•••	2		2	28	7	184			Total Miscellaneous units	4,58,670 —22,720	6,09,660 —8,16,660
	44	в	50				<u></u>	44	6	50	·	} }				(IV) Miscellan cous .		
			<u> </u>		 											(V) Payments in Eng- land and exchange thereon	8,30,18,830	8,86,07,76 0
-	,				}						 		! !			Total A .	29,52,41,130	20,66,68,890
												}	}			}	<u>. </u>	1

The totals shown against head I-A(I) are distributed as follows; -

710 20	BERG.		•	Budent E	STIMATE.	Accou
	1925-26.			1925-26.	1924-25.	1929.9
. 700	4 335	/1\	Pay and allowances of office:s with King's Commissions—	Rs.	Rs.	
,108	4,115 68	(1)	(i) British officers	•		
64	00		(ii) Indian officers	3,50,68,570	3,86,21,880	
6.584	56,648	(2)	Pay and allowances of British soldiers	6,27,40,350	6,65,71,890	
,	, ,	(3)	Pay and allowances of Indian officers and soldiers or other	•	[
3,293	8,445		ranks— (i) Indian officers.)]	
	1.84.487		(ii) Indian soldiers (or other ranks)	3 ,88,79,650	3,98,42,820	
2,230	32,246		(iii) Indian reservists	<i>)</i>	1.00.454	
107	311 21,198	(+)	Pay and allowances of civilians. Pay and allowances of Indian followers.	1,17,310 33,10,840	1,02,420 42,50,270	
,601	21,100		Provisions for British troops—	<i>50</i> ,10,020	3~,01,270	
•		(~)	(a) Messing allowance	43,09,610	43,19,310	
			(b) Value of issues in kind	1,03,41,500	1,04,95,220	
- (Ī		(c) Compensation in lieu of rations	<i>f</i> 2,000,22,000	1,01,00,000	
		(7)	Provisions for Indian troops— (a) Value of issues in kind	•]	
1	1		(b) Money compensation	1,21,19,440	1,22,84,820	
			(c) Money allowances	7,37,620	7,53,540	
l	ł	(8)	Provisions for Indian followers—)	
	1		(a) Value of issues in kind	}	3,06,580	
	}		(b) Morey compensation	,		
- 1			(c) Money allowances	٥,03,050	4,80,690	
1]	(9)	Feed of animals			
	1	• •	(a) Value of issues in kind	} 1,08,47,450	96,63,670	
	ļ	1 (1)	(b) Money compensation and allowances	1,00,41,400	80,00,010	
		(10)	Maintenance of officers' chargers— (a) Syce allowance	•		
			(b) Forage	10,68,700	$\left \left\{egin{array}{c} 7,23,990 \ 11,48,640 \ \end{array} ight $	
		(11)	Kit and clothing allowances of British ranks	60,62,150	62,90,970	
	:	(12)	Kit and clothing allowances of Indian ranks	54,56,040	59,67,110	
ļ	·	(13)	Kit and clothing allowances of Indian followers	2,18,930	2,35,110	
		/14)	Clothing (value of free issues)—			•
1	1	()	(a) British troops	15,85,660	16,02,260	
			(b) Indian troops	46,85,660	47,02,460	
}	l	7151	(c) Indian followers	3,35,470	3,00,350	
		(13)	Replacement of animals Maintenance of Ordnance equipment	51,23,100	50,59,440	
. }		(17)	Fuel and Light	98,60,970	1,20,83,470	
		(18)	Miscellaneous Stores	33,19,380 3,96,780	35,49,200 4,94,430	
		(19)	Electricity and water charges by Military Enginer	0,00,100	75,575,470U	٠
	ļ		Service .	24,15,540	i	
]		(20)	Running expenses of Mechanical Transport attached to units-			
			(a) Value of petrol consumed	2 6 1 9 4 0	0.40.000	
			(b) Value of lubricants consumed.	2,64,240 45 ,350	2,42,330 51,250	
	Ì		(c) Value of tyres consumed	8,31,860	3,98,460	
			(d) Cost of repairs (including miscellaneous Mecha-	-, -, -,	9,10,20	
	ì	(21)	nical Transport Stores consumed). Replacement of Mechanical Transport vehicles	2,36,880	1,05,020	
			· · · · · ·	5,70,000	3,00,000	
ł		(22)	Special expenditure on account of families—] ,	
			(a) Furniture allowance	77.47.000	3.4.00.000	
1			(b) Marriage allowance (c) Deduct - Family allotments to be recovered from	} 17,47,000	14,93,000	
	ı		soldiers to be recovered from	45 00 050		
		4 =	•	45,02,950	<i>38,23,490</i>	
Ī		(23)	Transportation charges		•	
ļ	<u> </u>		(a) Travelling and out-station allowances b) Rail charges	19,11,730	83,80,130	
1			(c) Sea and inland water charges	33,81,100	25,98,010	
	-		(d) Hire of transport	1,66,000	2,04,520	•
Ì			(c) Other road charges	22,64,500	10,00,000	
				, , ,	£ 8,19,430	
	ii.	1	Carried over	22,65,14,480		

NUMBERS.		Bunger)	BUDGET ESTIMATE.		
1924-95 1925-28		1925-26.	19 :4-25.	1023-34	
	(24) Miscellaneous— (a) Postage, telegrams and telephones (b) Contract allowances (c) Miscellaneous allowances (d) Punkha-pulling and tattie-watering establishments for barracks (e) Punkha-pulling and tattie-watering establishments for regimental offices (f) Incidental expenses (g) Miscellaneous expenditure incurred regimentally on account of stores (h) Prizes for skill-at-arms (s) Recruiting rewards and expenses (j) Deferred pay of British troops (k) Deferred pay to Indian troops (l) Gratuities to British troops on discharge or on transfer to the Army Reserve (m) Expenditure on annual practice, field train and telegraph stores and equipment (n) Dentistry charges (o) Conservancy charges (24) Lump provision for revision of pay and allowances of officers (25) Deduct—Lump cut for probable savings	Rs. 22,65,14,480 3,86,800 9,84,690 9,29,960 4,18,000 47,530 4,27,500 2,10,940 88,630 1,00,000 19,000 6,06,000 59,000 2,39,440 12,750 4,26,960 40,00,000 20,00,000 23,34,21,680	3,53,850 9,32,790 7,78,990 4,75,000 63,690 5,06,630 3,80,240 1,07,720 2,29,590 17,000 4,11,140 59,000 2,40,430 11,700	Rs.	

Observations.

The reduction of Res 76,65 lakhs in 1925-26 as compared with the budget, 1924-25, is mostly due to the following causes:—

						Lakhs.
	Savings due to shortages of establishments, etc., anticipated during 1925-26 at savings	•	•	•	•	1,0070
• • •	Savings due to the reduction in the establishment of followers and to the adopted, on the basi of recent information .	•	nerric	k rate:	of pay	0.14
(3)	Smaller expenditure under "syce and forage allowances" with reference to actu	als		٠.		. 8.00
(4)	Larger recoveries in India on account of compulsory allotments paid in Englished	and t	o famil	ies of	Britle	4·2 2 2·71
	Fall in the price of foodstuffs			•		4.91
(6)			-			27.53
	Smaller consumption of ordnance and other miscellaneous stores	·	•			1:14
(8)		•				·71
(9)		in	British	barrac	ka and	
(10)	Smaller provision for charges on punkha pulling establishments maintained Indian regimental offices					73
(11)	Smaller provision for charges on miscellaneous items (Item 24)	•	•	•		8·81
(12)	Smaller expenditure under "Transportation" charges on the basis of actuals.	•	•	•		2.28
(19)	Turns apprision for remision of new of Army Officers		•	•		4 0·00
(14)	Cost of electricity and water supplied by the M. E. S. (A corresponding receipt a	ppear	s under	50-M.	E. S.)	—24·16
(15)	Transfer of the provision for Educational establishments from Head II—B (c)	•	•	•	• •	8.30
(16)	Transfer to Head I—A (I), Item 28.(2) of the provision for— (i) the upkeep of Bayonet fighting, Riding schools and jumps, etc., and (iii) (iii) (iii) (iii) (iii) (iiii) (iiii) (iiii) (iiiiiii) (iiiiiiii	e rii	ie range	s from	n Head	-1.42
	II.—A. (p) Miscellaneous, Litems (7), (8) and (13) in page 353	•	•	•	•	—11·8 5
(17)	Increased provision under Item (9) on account of rise in prices of forage	•	•	•	• •	—8 -65
(18)	Larger provision for running expenses and replacement of M. T. Vehicles	٠	•	•		—3·95
(19)	Increase in provision for deferred pay to Indian soldiers for length of service.	•	•	•	•	
				Tota	t.	76/31
	<u>-</u>					

The totals shown against head I-A (II) (a) are distributed as follows:--

NUMB	BRs.		BUDGET E	STIMATE.	Account
92 4-2 5.	1925 -2 6.	•	1925-26.	1924-25.	1923-24
ı	<u>.</u>	(1) Pay and allowed as Officers with King's Commissions	Rs.	Rs.	Rs.
26	28	(1) Pay and allowances of Officers with King's Commissions— (a) British officers.	3,18,800	}	1
		(b) Indian officers	יו	3,82,200	
84	78	(2) Pay and allowances of British soldiers	2,32,720	3,02,400	}
		(3) Pay and allowances of Indian officers and soldiers or other ranks—		}	
26	26	(a) Indian officers.	29,620	38,380	
86	77	(b) Indian soldiers (or other ranks) (4) Pay and allowances of Indian clerks, store-keepers and			
3 58	050	artificers	78,320	04000	Ì
- 00	358	(5) Pay and allowances of Indian followers. (6) Provisions for British troops—	87,180	94,390 80,580	<u> </u>
		(a) Messing allowance	5,840	9.05%	_
		(b) Value of issues in kind	13,360	3,850]
		(c) Compensation in lieu of rations		9,880	-
		(a) Value of issues in kind	9 010	1	l
	[(b) Money compensation	2,910	2,970)
		(c) Money allowances	190	190	ļ
	,	(8) Provisions for Indian followers—	_ ,	ĺ	İ
		(a) Value of issues in kind (b) Money allowances	1,760	17	}
		(c) Money compensation	7,600	7,600	
		(9) Maintenance of officers' chargers—		P	ĺ
		(a) Syce allowance	4,680	4,680	
		(b) Forage	8,540	7,770	
		(10) Kit and clothing allowances of British ranks (11) Kit and clothing allowances of Indian ranks	7,150	5,050	[
		(12) Kit and clothing allowances of Indian followers	830	1,120	İ
		(13) Clothing (value of free issues)—	1,810	1,960	
ļ		(a) British troops	1,240	840	
		(b) Indian troops	1,450	1,450	
	,	(e) Indian followers (14) Maintenance of Ordnance equipment	2,450	2,450	
	·	(1b) Fuel and Light	3,920	3,370	
.		(16) Medical and Veterenary Stores	8,260	1,670	i
ľ		(17) Miscellaneous Stores	200		
		(18) Water and electricity to be supplied by M. E. S.	17,000	1,000	-
ŀ		(19) Special expenditure on account of families.	1,580	,,,	
•		Marriage and furniture allowances (20) Transportation charges—	28,040	28,600	
		(a) Travelling and out-station allowances		}	
		(0) Ran charges	31,200	16,000	ı
	[[(c) Sea and Inland water charges	19,100 860	7,500	
		(d) Other road charges (21) Miscellaneous—	2,58,800	•••	l
		(a) Postage, telegrams and telephones	,00,000	124	l
		(b) Contract allowances	13,400	17,000	I
	}	(c) Miscellaneous allowances	4,900	16,800	
		(d) Punkha-pulling and tattie-watering establishments]	20,000	
	<u> </u>	(e) Incidental expenses	900	1,330	
		(f) Gratuities to British troops on discharge or on transfer to the Army Reserve	28,550	50,000	•
		(9) Wiscellaneous expenditure incurred	1,150	1,000	
		on account of Stores	10,000	•••	
		· Total .	12,33,810	10,91,530	12,16,29

Observations.

The increase of 1.42 lakhs in Budget, 1925-26, over Budget, 1924-25, is made up of the following princip 18.

Provision for mond abanes Ti and a							1110		
Government transport, page 44)	re is an increase	under	oredits	for se	rvices	ren	dered	hν	In lakhe
Transfer of provision of 6 B O D		•	•	•	•	•	•	•	2 59
Bavings in other charges	to Head II]	D (c) St	ıppl y D	epots		:	:	•	
	• • •	•	•	•	•	•	•	•	-1:11
	Transfer of provision of 6 B O D	Transfer of provision of 6 B O D	Provision for road charges.—Item 20 (d) (There is an increase under Government transport, page 44) Increase in other transportation charges Transfer of provision of 6 B. O. R. and 9 clerks to Head II—D (c) Stavings in other charges	Transfer of provision of 6 B O D	Transfer of provision of & R. O. D.	Provision for road charges.—Item 20 (d) (There is an increase under credits for services Government transport, page 44) Increase in other transportation charges Transfer of provision of 6 R O P	Provision for road charges.—Item 20 (d) (There is an increase under credits for services ref. Government transport, page 44) Increase in other transportation charges Transfer of provision of 6 kl O. P.	Provision for road charges.—Item 20 (d) (There is an increase under credits for services rendered. Government transport, page 44) Increase in other transportation charges Transfer of provision of 6 B O D	

The totals shown against head I-A (II) (b) are distributed as follows:

Nux	BERS.	•	BUDGET E	STIMATE.	ACCOUNTS.
	1925-26.	(1) Pay and allowances of Officers with King's Commissions	1925-26.	1094-25,	\ <u> </u>
1024401		and Departmental Officers—	Rs.		1923-94
73	77	(i) British officers. (ii) Indian officers.	10,90,180	Re.	Ra.
·	 80	(2) Pay and allowances of British soldiers	\)	10,78,100]
88	*	(3) Pay and allowances of Indian officers and soldiers or other	2,88,780	8,18,800	
-	,,,	ranks— (i) Indian officers.			
174 14,962	$182 \begin{bmatrix} 14.962 \end{bmatrix}$	(ii) Indian soldiers (or other ranks)	29,45,880	90.00.310	
4,500	4,500	(iii) Indian reservists	[]	58,03,510	
146	146	(4) Pay and allowances of Indian clerks, store-keepers and artificers			
2,157	2,157	(5) Pay and allowances of Indian followers	1,87,020 8,77,250	1,85,760 4,06,660	
2,101	, ,,,,,,	(6) Provisions for British troops—		2,00,000	
	[(a) Messing allowance(b) Value of issues in kind	3,680	3,520	
ſ		(c) Compensation in lieu of rations	8,280	8,680	
İ	İ	(7) Provisions for Indian Troops—	••••		
ļ	i	(a) Value of issues in kind (b) Money compensation	16,16,060 22,800	16,48,200	
Í	ţ	(c) Money allowances	1,04,440	28,520 1,04,360	
İ	İ	(8) Provisions for Indian followers— (a) Value of issues in kind]	
į	1	(b) Money compensation	•••	}	
4	ł	(c) Money allowances	1,95,010	1,72,090	
1	· {	(9) Feed of animals— (a) Value of issues in kind	40 00 040		
ł		(b) Money compensation and allowances	49,69,640	43,29,440	
~		(10) Maintenance of officers' chargers-			
1	}	(a) Syce allowance	13,320 24,430	14,220	
ļ		(11) Kit and clothing allowances of British ranks	4,600	21,900 4,400	
}	}	(12) Kit and clothing allowances of Indian ranks	4,77,310	4,27,010	
}		(13) Kit and clothing allowances of Indian followers . (14) Clothing (value of free issues)—	55,640	57,380	•
]	ļ. <u> </u>	(a) British troops	920	440	
		(b) Indian troops	4,01,560 61,310	4,09,160	
]		(c) Indian followers	10,76,820	61,360 10,76,570	
}]	(16) Maintenance of Ordnance equipment	16,10,160	6,27,380	
j		(17) Fuel and Light	3,02,030 64,010	8,22,300 3,79,580	
İ		(19) Medical and Veterinary Stores	3,890		•
!	ĺ	(20) Water and electricity supplied by M. E. S	. 95,360	•••	1
ĺ		(21) Special expenditure on account of families — Marriage and furniture allowances • •	23,030	41,660	
[- 1	Transportation charges—			
Ì		(a) Travelling and out-station allowances .	81,090 2,39,000	41,500 1,84,070	
Í	ľ	(b) Rail charges	1,20,000	67,000	
ļ	Ì	(d) Sea and inland water charges • • •	21,500	•••	
		(22) Miscellaneous—	85,170	45,990	
1		(a) Postage, telegrams and telephones	20,900	22,620	l:
ł	}	(c) Miscellaneous allowances	5,050	,	
-		(d) Punkha-pulling and tattie-watering establishments for barracks	3,850	1,830	
}	.	(a) Incidental expenses	21,850	81,100	
}		(f) Miscellaneous expenditure incurred regimentally	15,390	67,200	
		on account of stores	800		h
		(h) Recruiting rewards and expenses . • •	3,240	! ••]	
		(i) Conservancy charges	86,180 150		
}		(23) Dentistry charges	50,000	2,65,000	·
		TOTAL .	1,64,96,300	1,47,96,100	1,85,71,157
		Observations.		To labba	

_					•	A NO.	OT A S	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. 1	004	n = 2.	- 3 4				In lakhs.
The excess	of 17.00 1	lakha it	Bode	zet.	1925	-26.	over	Budg	et, 1	5% 4- 7	20, 11	g que t	<i></i>	1		YR IMPUM
(i) Larus	or 17.00 j	or maint	anance	nf	Ordn	ADCS	equip	ment	on th	e pre	is of	actusi	expe	nditu	r u	9-88
comi	ng forward	Or Morti	O THE !! O	. •-			•	•	•	•	•	•	•	•	•	6.40
(ii) Rige	n prices of f	OTAGE	•		•	•	•	• _	•	.•	•,		Ġ.zza	* ************************************	n f	0.50
(iii) Incre	n prices of f	barges (There i	s an	exces	s und	er cred	lits for	r s e17	rices	ren	erea vy	GOVE	. HTTTel	4.	-58
uran	BUUIT. TIAGA 4.	LI .	_	•			•	•	•	•	•	•	•	•	•	1.16
(IV) Other	transportation	on charg	es				•	•	•	•	•	•	•	•	•	2.15
IV) Larm	·	C	- 4:4	on r	eservi	sts	•	•	1.1: - 1		•	•	•	•		1.62
(V1) Imm	Ovement in .	ratar of t	າລອດf s	m hor	dinate	Indi	an dri	ver es	CATOTION	vanica Imani	•	•	-	•	•	-95
IIII Ninns	ltr of Wasse	3 171_3	4-1-16-		arcd h	er Mi	LITATV	LUZIU	COL IN	61 1700	-	rges		•	•	—5 64
Airi) Sma	ller provision	tor con	sumpti	to go	misc	llane	OITS SI	ores a	ng tot	, VILLO		-6-2	•			17:00

The totals shown against head I-A (II) (c) are distributed as follows:--

Now	BERS.	·	Budget I	CSTIMATE.	Account
924-25.	1925-26.		1925 -2 6.	1924-25.	1923-24
114	114	(1) Pay and allowances of Officers with King's Commissions—	Rs.	Rs.	
11.9	11-3	(i) British officers	} 13,02,190	13,32,600	
871	385	(2) Pay and allowances of British soldiers	9,04,530	8,78,210	
		(3) Pay and allowances of Indian officers and soldiers (or other ranks)—			
24 1,465 1,514	29 1,470 1,179	(i) Indian officers (ii) Indian soldiers (or other ranks) (iii) Do. driver reservists	10,73,996	9,61,850	
		(4) Pay and allowances of Indian clerks, store-keepers and artificers—			
118 636 334	116 694 	(i) Clerks and store-keepers (ii) Artificers (iii) Artificer reservists	8,11,740	8,69,460	
723	771	(5) Pay and allowances of Indian followers	2,00,530	1,86,340	
		(6) Provisions for British troops— (a) Messing allowance	20 722		
		(b) Value of issues in kind (c) Compensation in lieu of rations	29,730 70,420	28,820 69,600	
	. !	(7) Provisions for Indian troops—	, , , , , ,	00,000	
		(a) Value of issues in kind (b) Money compensation (c) Money allowances	} 1,74,770	1,84,800	
		(8) Provisions for Indian followers—	11,390	11,780	
		(a) Value of issues in kind (b) Money compensation) 1 16 550		
		(c) Money allowances (9) Kit and clothing allowances of British roals	} 1,16,550	1,19,120	
		(9) Kit and clothing allowances of British ranks (10) Do. do. Indian ranks (11) Do. do. Indian followers	40,240 62,360 3 3,650	39,740 61,030 34,740	
	}	(12) Clothing (value of free issues)	, ,	02,. 20	,
	<u> </u> 	(a) British troops (b) Indian troops (c) Indian followers	20,770 94,720 47,180	20,180 97,040 48,830	
		(13) Maintenance of ordnance equipment (14) Electricity and water supplied by M. E. S. (15) Fuel and Light	99,780 1,00,070	75,170	
		(16) Miscellaneous stores (17) Running expenses of Mechanical Transport attacked.	40,670 45,000	43,930 	
		(ii) Value of lubricants consumed (iii) Value of tyres consumed	9,14,170 1,58,230 7,49,860	10,25,570 2,04,730	, -
		(iv) Cost of repairs (including miscellaneous Mechanical Transport Stores consumed) (18) Replacement of Mechanical Transport Vehicles (19) Special expenditure on a consumed	7,15,360	4,58,400 3,79,790	
	}	(19) Special expenditure on account of families— (a) Marriage and furniture allowances (b) Deduct—Family allotments to be recovered from soldiers	12,76,700 } 70,870	17,50,000 1,08,840	
		(20) Transportation charges— (a) Travelling and out-station allows	3 20,000	1,00,040	
		(b) Rail charges (c) Sea and inland water charges (d) Other road charges	49,850 1,15,000 1,000	52,800 79,020	
	1		30,000	•••	
<u> </u>	<u></u>	Carried over	92,19,080	89,04,210	

Numbers. 1924-25. 1925-26.		•	Bungar E	STIMATE.	ACCOUNTS
924-25.	1925-26.	·	1925-26.	1924-25.	1923-24.
			Rs.	Rs.	Rs.
	'	Brought forward	92,19,080	89,04,210	
	}	(21) Miscellaneous—			
-		(a) Postage, telegrams and telephones (b) Contract allowances (c) Miscellaneous allowances (d) Punkha-pulling and tattie-watering establishments for barracks (e) Incidental expenses (f) Miscellaneous expenditure incurred regimentally on account of stores (g) Gratuities to British troops on discharge or on trans- fer to the Army Reserve (A) Dentistry charges (i) Conservancy charges (22) Recruiting rewards	14,620 23,280 4,000 3,220 9,890 25,200 1,200 840 5,950	48,500 23,850 5,690 4,850 8,730 35,800 3,100 1,450	
		(23) Probable savings on account of shortage of reservists	•••	3,00,000	
		. Total .	93,07,280	87,95,710	80,74,71

Observations.

Budget, 1925-26, exceeds Budget, 1924-25, by 5.72 lakhs owing mainly to the following variations:-

						In lakhs.
(i) Provision of exchange and customs duty on imported (There is a decrease under Head VI-B.)	d stores b	y inclusion	in value	of stores	CODSTITUE	d . 11,09
(ii) Elimination of probable savings on account of short						
(iii) Charges for electricity and water supplied by Milita	ry Engine	er Services	• •		•	, 1,00
(iv) Omission of special grant for purchase of M. T. vehi	ioles .		•	• •	•	. —10,00
(v) Other variations, net	•	• '	•		•	
						5,72

The total shown against head I-A (II) (d) is distributed as follows:—

Nu	MBBBs.		Вордет	ESTIMATE.	Account
924-25.	1925-26	•	1925-26.	1924-25.	1923-21,
5 10 450 19 3,979 492	6 { 10 7 19 9,134 250 1,400	(1) Pay and allowances of Officers with King's Commissions— (i) British officers (ii) Indian officers (2) Pay and allowances of Assistant Surgeons (3) Pay and allowances of Indian Surgeons (4) Pay and allowances of Indian officers and soldiers or other ranks— (i) Indian officers (ii) Indian soldiers or other ranks (5) Pay and allowances of Indian followers (5) Pay and allowances of the I. H. C. reserve (6) Provisions— (a) Value of issues in kind (b) Money compensation (c) Money allowances (d) Free issues (e) Maintenance of Officer's chargers (f) Maintenance of Ordnance equipment (10) Fuel and Light (11) Special expenditure on account of families— Marriage and furniture allowances Deduct—Recovery of compulsory allotments paid at Home (12) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (f) Postage, telegrams and telephones (h) Contract allowances (c) Miscellaneous— (d) Incidental expenses	Rs. } 1,16,460 49,200 13,000 } 4,91,230 40,750 67,200 1,03,720 71,520 2,350 20,250 34,860 2,080 22,000 50,000 6,000 8,800 7,620 3,720 4,850	Rs. 83,400 48,000 5,96,000 7,72,780 56,150 4,51,290 56,100 1,92,570 1,45,700 32,710 75,240 28,120 13,140 58,500 53,710 9,200 7,980 3,100 4,000	Rs.
		(e) Miscellaneous expenditure incurred regimentally on account of stores. Total	4,200	1,500 26,57,910	22,52,65

Observations.

The decrease of Rs. 13.25 lakbs, as compared with 1924-25, is mostly due to the following causes:—

(1) Transfer of charges of certain medical personnel to Head II-C. (page 71) in the Indian Hospital Corps	and to fu	rther retren	å chments	Lakhs.
in the Indian Hospital Corps (2) Increase in expenditure on account of (1) the formation of a reserve poeting of an additional officer (Rs. 33 lakh)	•	•		+14.85
, , , , , , , , , , , , , , , , , , , ,	•	• •	•	◆ 1·32
				13.53

The totals shown against head I-A (III) are distributed as follows:-

24-25. 	1925-26.					
				1925-26.	1994-95.	1993-94
		/1\	Pay and allowances of Officers with King's Commissions	Rs.	Re.	Re.
2	2	(1)	(i) British officers	,	- }	
			(ii) Indian officers	28,80	0 28,800	ı
28	28		Pay and allowances of British soldiers	58,79	0 68,790	
		(3)	Pay and allowances of Indian officers and soldiers (or other ranks) —			· :
ŏ	7		(i) Indian officers		ł	
186	184		(ii) Indian soldiers (or other ranks)	65,85	0 65,220	
85	80	(4)	Pay and allowances of Indian followers	10,42	· (
1		(5)	Provisions for British troops—			
			(a) Messing allowance (b) Value of issues in kind	2,08	0 2,080	
			(c) Compensation in lieu of rations	\$ 5,15	0 5,050	
		(6)	Provisions for Indian troops—	י ען		
	}	` `	(a) Value of issues in kind	3	-	
	[(b) Money compensation	1,57,90	1 ,	
	Ţ	/w\	(c) Money allowances	1,31	0 1,190	
	,	(0)	Provisions for Indian followers— (a) Value of issues in kind.		1	
	1	,	(b) Money compensation	 }	120	
	}	}	(c) Money allowances	5,98	0 4,510	
	ļ	(8)	Feed of animals —	}	`	
	{	}	(a) Value of issues in kind	31,20	0 28,010	,
	ť	/0\	(b) Money compensation and allowances	٠٠,٠	20,010	
	ĺ	(9)	Maintenance of officers' chargers— (a) Syce allowance	72	0 720	
	[İ	(b) Forage allowance	1,32		
		(10)	Kit and clothing allowances of British ranks	4,56		
		(11)	Kit and clothing allowances of Indian ranks	13,40	0 13,190	
		(12)	Kit and clothing allowances of Indian followers .	1,40	0 1,360	ı
	}	(13)	Clothing: value of free issues— (a) Indian troops	17,26	0 18,000	
			(b) Indian followers		350	
		(14)	Replacement of animals	6,41	0 19,070	
		(15)	Maintenance of Ordnance equipment	7,17		
		(16)	Fuel and Light	2,38	0 3, 560 2 50	•
•			Miscellaneous stores Hospital establishment —) ···	250	
		(10)	(a) Pay and allowances of—	1	1	
ļ	,	}	(i) Sub-assistant surgeons and medical officers	4,92	0 8,720	
ļ	!	}	(ii) Other establishment	1,26		•
		1	(b) Provisions and diets	20 32		
		ļ	(c) Drugs	10	· 1	
]	,	(e) Miscellaneous	45		
		(19)	Special expenditure on account of families	}	·	
		1	(a) Marriage and Furniture allowance	4,15	0 4,600	
		(20)	Transportation charges—	3,62	ი 5,650	
			(a) Travelling and out-station allowances	11,20		
			(b) Rail charges	1,20		
	[(21)	Miscellaneous—		ì	
	}	\ - /	(a) Postage, telegrams and telephones • • •	85		
		}	(b) Contract allowances	2,29 85		
	}		(c) Miscellaneous allowances	8,70		
	}	į.	(d) Incidental expenses (e) Miscellaneous expenditure incurred regimentally on	ł		
	} .	1	account of stores	1,48	0 1,800	
	{] i	(f) Dentistry charges · · · ·	•••	•••	
	1		Total .	4,58,67	0 5,09,060	4,48,89

Observations.

The	reduction of Re51 lakh in Budget, 1925-26,	4 (กบาก	red v	vith 1	924-9	25, is	mos	tly di	ne to	:	
-10	reduction of me of lake in budger, 1925-20,	<i>2</i> 10 C	~				•		•			Lakh.
	(1) Fall in prices (item 6)							•	•	•		·41
	(2) C 33 prices (item 0)	•	•	•	-	•						·18
	(2) Smaller expenditure on replacement of animals	•	•	•	•	•	•	•				
												·54

The totals shown against Head I-A (IV) are distributed as follows: -

NUMBERS.			Budget 1	estim ate.	A
924-25.	1925-26.		1925-26.	1 ⁰ 24-25.	
.,	1	(1) Pay and allowances of Officers with King's Commissions—	Rs.	Rs.	
44 6	44 6	(2) Stores taken to India with British Troops (5) Leave allowances paid by Non-Military Departments	3,44,950 -4,46,670 79,000	3,44, 950 —11,60,600 …	J
		Total .	22,720	8,15,650	

[•] Includes expenditure against Head I-A. (V).

The totals shown against Head I-A (V) are distributed as follows: -

Nu	×BBRs.		Budger	ESTIMATE.	Accounts.
1924-25.	1925-26.		1925-26.	1924-25.	1923-24
		Expenditure in England.— (a) Payments to War Office for British Forces serving in India. (b) Furlough allowances and pay during voyage of British Forces serving in India (c) Furlough allowances of officers of the Indian Army-Regimental I.A.S.C. and R. A. S. C., etc. (d) Marriage allowance and allotments (e; Unemployment Insurance of British Troops (f) Discharge gratuity and deferred pay of British Troops (g) National Health Insurance (h) Stores taken to India with British Troops (i) Miscellaneous	1,40,00,000 10,40,000 80,10,000 44,80,000 8,00,000 4,10,000 5,60,000 3,85,000 1,25,000	29,70,000 47,30,000 8,00,000 5,10,000 5,60,000 8,10,000	
		Exchange on (a) to (i)		2,69,45,090 1,16,62,760	
	<u> </u>	TOTAL	3,30,13,330	3,86,07,760	4,19,84,17

Observations.

Head I-A. (IV).—The decrease in the credit under Item (2) in Budget, 1925-26, as compared with Budget 1924-25, is due partly to reduction in the number of troops to be sent to India according to the trooping programme and partly to arrear adjustments anticipated. The provision against Item (3) represents charges likely to be debited to the Military Department on account of pay during leave earned in respect of service in that Department of civil officers and subordinates, as a consequence of the Reforms.

Head I-A. (V).—The various payments to War Office in respect of British Troops serving in India are expected to be less in 1925-26 owing to decrease in the cost of the relevant services. Item (h) under this Head corresponds to the credit against Item (2) in Head I-A. (IV) which includes exchange.

B.-FORCES IN ADEN.

						CBERS.	1							_ <u> </u>	TIE.		Brben	T ESTIMATI
,		192	4-25.						19	925-2	6,					-		T
-	10	Ki omm:	s with 19's ssions		è	ranks.		Con	icers King nmiss	7'4	- 1		ranks.	1924-25	. 1925-26			
Unite.	British officers	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other	Unit.	British officers.	Indian officers.	Total.	British other ranks,	Indian officers.	Indian other ranks.		1020-20		1925-26.	1924-25.
	1		1		5	156	1	1		1				Rs.	. 8.	(1) - Fighting Services - (a) Cavalry	Re. 2,50,830	Rs. 2,25,460
1	13		13	217			1	13		13	217	- 	156	2,25,460 5,41,670	5,48,650	(b) Artillery— Headquarters and Convent	; 	5 44,670
	13		13	217		- - -		13		13	217	-			 	· •	5,48,850	5,44,670
1	1		i	1		49	1	1		1	1	1	50	49,030	49,990	(c) Engineers— (1) Fortries Company—Sappers and Miners (2) Defence Light	40.090	49,030
1	1	•••	1	29.	1	19	1	1	•••	1	29	1	19	91,070	91,220	Section .	91,220	91,070
	2		8	30	2	68		2		2	30	2	69				1,41,210	1,40,100
1	28 12	•••	28 12	853	20		1	28 12	,	28	853			16,22,860		try Battalion.	15,50,240	16,22,860
1	1		1		20	742 148	1	1		12 1	•••	21 2	742 149	6,51,950 95,100	6,37,395 85,530	(2) Indian Infan- try Battalions. (3) Training Com-	6,37,390 85,530	6 51,950
1	10	•	10	4		388	[•••		140	4 20,960	••	pary for ditto. (4) Yemen Infantry		95,100 4,3" 700
-	51		51	857	39	1,278		41		41	853	23	891				22,73,160	27.91,870
1	_1 		1	31	,	66	1	1	 	 1	31			1,:1,070	1,23,630	1	1,23,630	1,31,070
			···	_10 		3			·•• }	<u></u> -	10		3	20,650	20,020	(f) Military Foot Police	19,900	20,650
	68		68	1,145	46	1,571	_	5 8		58	1,141	30	1,185			TOTAL Fighting services	83,57,580	38,52 820
_	_1		1	2	•••					•	•••	· · · · ·				(II)—Administrative Services. (a) Supply Services .	•••	59,040
1	1	•••	1	1	2	232		1		1	1	2	232		·	(b) Ariwal Transport	2,6H,900	8,12,260
1	1		1	7	1	55		1		1	7	1	55			(c) Mechanical Trans-	1,65,560	1,42,840
	1	131	1	28	•••	2]	***	•••	•••	i	•••				(d) Veterinary Services (e) Medical Services	***	16.760 40,81 0
	4	- - -	4	38	3	289		2		2	8	3	287			Total Administrative services	4,24,460	6,77,710
}																Total (I) and (II)	87,82, 40	44,30 530
			, !													(e) Leduct share of expenditure charge- able to the Msjesty's Govern- nent (f) Deduct share of ex- penditure char- geable to Head V-5; sciul Ser-	6,94,000	000,00,6
			 				į			, 				1		vice-Aden ope-{	6,94,000	6,10,000
													:			TOTAL B-Forces in	23,94,040	82,30,530

The totals shown against Head I. B (I.) are distributed as follows:-

Nor	BERS.	ł		Budger	ESTIMATE.	Account
1924-25.	1925-26.	}		1925-26.	1924-25.	1923-24
		(1)	Pay and allowances of Officers with King's Commissions-	Rs.	Rs.	Rs
68	58		(i) British officers	} 4,83,830	6,30,470	
1,145	. U	(9)	(ii) Indian officers	12,39,190	13,33,390	-
1,170	1,141	(3)	Pay and allowances of Indian officers and soldiers or other ranks		10,00,000	
46			(i) Indian officers	} 4,23,680	5,53,020	
1,571	1,185		(ii) Indian soldiers or other ranks	3 1,40,000	0,00,020	}
304	5 O C C	(+)	Pay and allowances of Indian clerks, store-keepers, artificers, etc.	2,210	670	ł
002	205	(5)	Pay and allowances of Indian followers	47,910	970 63,880	
		(6)	Provisions for British troops—			
Ì			(a) Messing allowance	} 86,870	87,690	
		,	(b) Value of issues in kind (c) Compensation in lieu of rations	2,84,550	2,58,660	
J		(7)	Provisions for Indian troops—	~,04,000	,	
		, ,	(a) Value of issues in kind	}1,05,290	0.60.000	
]			(b) Money compensation	J -	2,08,680	
ŀ		(8)	(c) Money allowances Provisions for Indian followers—	6,820	9,570	
ļ		.01	(a) Value of issues in kind) C	1	. '
ł			(b) Money compensation	8,840	} 2,580	
ł		/m	(c) Money allowances) (3,990	[
ĺ	1	(8)	Feed of animals— (a) Value of issues in kind			}
ſ			(b) Money compensation and allowances	76,430	86,140	
]		(10)	Maintenance of officers' chargers—			,
}		1	(a) Syce allowance	7,020	8,280	
ļ		(11)	(b) Forage Kit and clothing allowances of British ranks	11,700	13,760	
ľ		(12)	Kit and clothing allowances of Indian ranks	1,22,090 48,920	1,23,3+0 69,700	
ľ		(13)	Lit and clothing allowances of Indian followers	1,470	1,810	<u> </u>
Ì		(14)	Clothing (value of free issues)—	·		
- (1		(a) British troops (b) Indian troops	31,800	31,800	
ſ			(c) Indian followers	41,180	55,370 2,390	
1		(15)	Replacement of animals	34,170	37,130	-
]		(10)	Muintenance of Ordnance equipment Fuel and Light and water	97,700	1,75,670	1
}		(18)	Miscellaneous stores	1,37,340	43,020	
ł		(19)	Electricity supplied by M. E. S.	9,880 7,000	7,290	
ŀ	ı	(20)	Running expenses of M. T. Vehicles	,,,,,,	•••	
ĺ	1	(21)	P-trol, lub icants, tyres and repairs . Special expenditure on account of families—	140	90	
J		, , 	(a) Marriage and furniture allowances	9 t 000	E 0 #60	-
		(0.3)	Deduct - Compulsory allotments poid at Home	35,830 1,02,950	53,760 1 ,50,200	
	'	(23)	Transportation charges —	1,00,000	1,00,000	
		} .	(a) Travelling and out-station allowances (b) Rail charges	5 ,000	44,000	
		-	(c) Sea and inland water charges)	_	
		}	(W) Mechanical Transport charges	} 40,000	41,220	
İ	i ·	(23)	(e) Other road charges Miscellaneous—	·)		_
		,	(a) Postage, telegrams and telephones	ຄວາປຕ	9 n l n	_
	ļ]	(0) Contract allowances	2,870 10,980	3,260 14,340	
· ·		1	(c) Miscellaneous allowances (d) Punkha-pulling and tattice and	8,340	10,860	
 .			(d) Punkha-pulling and tattie-watering establishments for barracks of British Troops		74 000	ł
•		1	(e) runkah pulling and tattie-watering establishment	13,000	14,000	}
		1	Indian Regimental offices (7) Incidental expenses	570	950	
	}	1	(g) Miscellaneous expenditure incomed	2,000	7,500	[
) 		2,000	2,000	
			(h) Prizes for skill-ut-arms	640	2,000 440	1
Ì		ļ	(i) Recruiting rewards and expenses (i) Expenditure on annual practice, field train and telegraph stores and expinent	•••	2,000]
ļ	-	}				}
{			the Dentistry enarges	6,000	•••	{
[ļ:	(l) Conservancy charges	15,000		1
ĺ	•	!	Total	33,57,580	33,52,320	31,94

HEAD I.-MAINTENANCE OF THE STANDING ARMY-contd.

The totals shown against head I-B (II) (a) are distributed as follows:---

Non	RERB.		Budget E	STIMATE.	Accounts
	1925-26.		1925-26.	1924-25.	1839-34
924-20.		(1) Pay and allowances of Officers with King's Commissions-	Rs.	Rs.	Rs.
		(i) British officers	•••	} 14,700	
1		(ii) Indian officers	•••	1)	
_) ·•• j	(0) Pay and allowances of British soldiers	• • •	7,200	
2	• • • •	(3) Pay and allowances of Indian clerks, store-keepers and		10.330	
12	***	artificers	• • • •	10,210	*
4.1)	(4) Pay and allowances of Indian followers	•••	11,830	
41	"	(5) Provisions for British troops—		00	
]	(a) Messing allowance	•••	80	
	l i	(b) Value of issues in kind	***	250	
		(c) Compensation in lieu of rations	***	י דן	
	!	(6) Provisions for Indian followers—			
		(a) Value of issues in kind • • • •	•••	11	
	1	(b) Money allowances (c) Money compensation	***	}	!
		(c) Money compensation	***	 	
]	(7) Maintenance of officers' charges—		180	İ
		(a) Syce allowance	•••	320	l .
		(d) Forage		100	1
		(8) Kit and clothing allowances of British ranks	•••	100	
		(9) Clothing (value of free issues)—	1	80	1
		British troops	•••	560	1
		British troops (10) Maintenance of Ordnance equipment	•••	100	1
		(11) Fuel and Light	•••	1	
			•••	•••	l
		l and a liberary distance on account of families—		1,400	1
	}	(13) Special expenditure of account of individual separation allowances	•••	1,500	1
		41.4) Flancountation charges—	1	1,000	İ
		(14) Transportation charges (a) Travelling and out-station allowances	•••	1,000	
	}	(b) Rail charges	•••	1,000	1
		(15) Miscellaneous-	1	is .	
	į		·	11	Ì
	1	(a) Postage, telegrams and telephones (b) Punkha-pulling and tattie-watering establishments for	: [10,600	1
		barracks	L	15 20,000	
		(c) Incidental expenses	ļ		
			· ···	7	ļ
			 	59,040	1,30,0
	1	Total	• • • • • • • • • • • • • • • • • • • •	1 50,010	′ •,••,•

Observations.

Necessary provision for 1925-26 has been included under Head II-D (c) Supply Depôts (page 76).

HEAD I.-MAINTENANCE OF THE STANDING ARMY-contd.

The totals shown against Head I-B (II) (b) are distributed as follows:-

	IBEBS.		-	BUDGET !	CSTIMATE.	Accounts
.·24-25.	1925 26.		•	1925-26. 	1924-25.	1:23-21.
}		413	D. J. H. Com. M. Winst Gradinics	Rs.	Ks.	70
1	1	(1)	Pay and allowances of Officers with King's Commissions -	`	ا ا	Rs.
ļ	. 1		(i) British officers	12,600		
···1	₁	791	Pay and allowances of British soldiers	4,920	3,800	
	,	(2)	Pay and allowances of Indian officers and soldiers or other	, ,,,	3,000	,
ľ		(0)	rank—			
2	2		(i) Indian officers	7 04 960		
232	232		(ii) Indian soldiers or other ranks	34,860	52,180	
1	2	(4)	Pay and allowances of Indian clerks, storekeepers and artificers	1,990	1,270	
27	27		Pay and allowances of Indian followers	4,230	6,560	
		(6)	Provisions for British troops-	Í	1	
ļ	'	\ \	(a) Messing allowance	•••	80	
			(b) Value of issues in kind	•••	1	
ļ		1	(c) Compensation in lieu of rations	•••	230	
		(7)	Provisions for Indian troops—		[
		` ′	(a) Value of issues in kind	34,570	7 05 430	
			(b) Money compensation		35,410	•
			(c) Money allowances	1,700	1,700	
		(8)	Provisions for Indian followers—			
		` ′	(a) Value of issues in kind	970) ,,,,	
			(b) Money compensation		460	
ļ	ļ		(c) Money allowances	2,420	2,190	
ļ		(9)	Feed of animals-		,	
ŀ		. `	(a) Value of issues in kind	72,870	73,480	
1		!	(b) Money compensation and allowarces			
ļ		(10)	Maintenance of officers' chargers—	•		
ļ	[(a) Syce allowance	180	180	l
		ļ	(b) Forage	300	300	
		(11)	Kit and clothing allowances of British ranks	•••	100	
		(12)	Kit and clothing allowances of Indian ranks	7,500	7,040	
			Kit and clothing allowances of Indian followers	700	720	
	ĺ	(14)	Clothing (value of free issues) -			
		`	(a) British troops	•••	10	ı
			(b) Indian troops	6,550	6,550	
			(c) Indian followers	76 0	770	
		[(T2)	Replacement of animals	12,450	12,450	
		(16)	Maintenance of Ordnance equipment .	29,360	8,770	
	ĺ		Fuel and Light	4,920	5,240	ı
	ļ		Miscellaneous Stores	•••	5,000	
		(T;,)	Special expenditure on account of families—			
		(20)	Marriage and furniture allowances	***	670	
	}	(20)	Transportation charges —			
		Ì	(a) Travelling and out-station allowances	350	500	
		}	(b) Rail charges	2,800	68,100	
	ļ	(91)	(c) Sea and inland water charges. Miscellaneous—	29,820		
		(21)		,	<u> </u>	
	i	}	(a) Postage, telegrams and telephones	180	ו ו	
			(b) Contract allowances	3 50] [
			(c) Punkha-pulling and tattie-watering establishments for barracks		[[
			(a) Incidental expenses	•••	4,000	
			(a) Misuallancons owner liture in a			-
		1	(e) Miscellaneous expenditure incurred regimentally on account of stores	_	J I	
		1	(7) Conservancy charges	240	[]	
			Total	2,68,900	ָו <u>ן</u>	
			787 . 7 3		3,12,260	1,09,0

Observations.

The reduction in Budget, 1925-26, as compared with Budget, 1924-25, occurs under Rail charges.

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[The accounts for 1923-24 represent only cost of the normal permanent staff debitable to Indian revenues. In the Budget Estimates the gross expenditure of the establishments actually employed is shown, as a lump reduction to Head V Special Services (page 137) has been made separately (page 33).]

HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

The totals shown against Head I-B (II) (c) are distributed as follows: -

Nu	BEES.		Budget 1	SSTIMATE.	ACCOUNTS,
21.25	1925-26.	ļ	- 1925-26,	1924-25.	1553-57
		(1) Pay and allowances of Officers with King's Commissions -	Rs.	Rs.	R ₈ .
3	1	(i) British officers	} 13,800	l	
]]	(ii) Indian officers	,	15,840	
7	7	 (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian officers and soldiers or other ranks 	17,930	17,930	
1	1	(i) Indian officers (ii) Indian soldiers or other ranks	} 31,110	81,110	
55	55	(4) Pay and allowances of Indian clerks, store-keepers, and artificers	19,100	í í	
18	18 6	(5) Pay and allowances of Indian followers	1,150	19,100 1,150	
6	U	(6) Provisions for British troops—	2,100	1,100	
1		(a) Messing allowance	540	540	
- 1		(b) Value of issues in kind	1,580	15 1	
J		(c) Compensation in lieu of rations	•••	1,560	
1		(7) Provisions for Indian troops—		<u>}</u>	
1		(a) Value of issues in kind	8,470	8,470	
Ì		(b) Money compensation		ו נו	
)		(c) Money allowances	410	410	
		(8) Provisions for Indian followers— (a) Value of issues in kind		}、	
ĺ		(b) Money compensation	• • •	1,880	
l		(c) Money allowances	1,880		
		(9) Kit and clothing allowances of British ranks	730	750	
		(10) Kit and clothing allowances of Indian ranks	2, 180	2,300	
ĺ	•	(11) Kit and clothing allowances of Indian followers	500	590	
ł		(12) Clothing (value of free issues) -		<u> </u>	_
		(a) British troops	350	370	•
		(b) Indian troops	8,140	3,130	
- 1		(c) Indian followers	520 9.740	810	
1		(13) Maintenance of Ordnance equipment	2,730 1,320	1,690 1,390	
		(14) Fuel and Light	1,920	1,000	
	•	(15) Running expenses of Mechanical Transport attached to units—	10,230	9,690	
		(a) Value of petrol consumed	1,570	1,810	
		(c) Value of tyres consumed	16,570	8,340	
ļ		(d) Cost of repairs (including miscellaneous Mechanical		ĺ	•
ŀ		Transport stores consumed)	8,750	! ₽, 910 ∤	•
		(16) Special expenditure on account of families —	2.020	2 000	*
ľ		(a) Marriage and furniture allowances	-2,020	-2,020	
1		(17) Transportation charges—	* #00	1 1000	•
J		(a) Travelling and out-station allowances	500 5,000	1,000 10,000	•
-		(b) Rail charges	3,000		
Í		(c) Sea and inland water charges	1,000]	•
_ {		(d) Other road charges	-,	l (
J		(18) Miscellaneous— (a) Postage, telegrams and telephones	1	1.	
l		(b) Contract allowances) .	.	•
. {		(c) Punkha-pulling and tattie-watering establishments for			<u>.</u>
1		barracks	8,100	8,100	
- 1		(d) Incidental expenses	1	[;
i		(e) Miscellaneous expenditure incurred regimentally on	1	}	!
ı	•	account of stores] [;
``'		(f) Dentistry charges	1,55,560	1,42,840	
l		Total .	טטטקטטקנ	, TEN,UEU	•••

Observations.

(The whole of the expenditure is treated as extraordinary and this explains the absence of an accounts figure for 1923 24.)

HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

The totals shown against head I-B-(II) (d) are distributed as follows:-

Num	BERS.		Budget 1	CSTIMATE.	Account
 1924 <i>-</i> 25.	1925-26.		1925-26.	1924-25.	1923-24
		(I) D. J. II	Rs.	Rs.	Rs.
_		(1) Pay and allowances of Officers with King's Commissions—))		
_1	_	(i) British officers	}	10,800	
		(2) Pay and allowances of Indian officers and soldiers or other ranks—			li .
_2	<u>-</u>	(i) Indian officers	}	2,400	
		(3) Provisions for Indian troops—			
	j	(a) Value of issues in kind .	•••	300	
		(b) Money compensation	•••	20	
İ	i	(4) Feed of animals—			
	I	(a) Value of issues in kind		380	
		(5) Maintenance of officers' chargers—			
		(a) Syce allowance		180	
}		(b) Forage	•••	300	
}		(6) Kit and clothing allowances of Indian ranks	•••	70	
Ì		(7) Clothing (value of free issues)—			
	' 	Indian troops	•••	60	
		(8) Replacement of animals	***	90	
		(9) Maintenance of Ordnance equipment	•••	80	
}		(10) Fuel and Light	•••	40	
		(11) Transportation charges—		:	
ļ		(a) Travelling and out-station allowances (b) Rail charges	•••	200	
		(12) Miscellaneous—			
	,	 (a) Postage, telegrams and telephones (δ) Incidental expenses 	•••	500 . 1,320	
		Total		16,760	

Explanations.

Provision for 1925-26 has been included under Head II-D (e) Veterinary Hospitals (page 78). (The whole of the expenditure is treated in accounts as extraordinary.)

HEAD I.-MAINTENANCE OF THE STANDING ARMY-contd.

The total shown against head I-B(II) (e) is distributed as follows:-

Nus	BBB8.		Budget Esti	MATE.	Accounts
24-25.	1925-26.		1925-26.	1924-72	1923-24.
		·	Rs.	Rs.	Rs.
28		(1) Pay and allowance of R. A. M. C. other ranks	 .	30,280	***
		(2) Provisions—		l	
		(a) Messing allowance. (b) Value of issues in kind (c) Money compensation		2,150 5,250	
		(3) Clothing— (a) Cush allowances (b) Free issues	-	3,080 730	
		(4) Maintenance of Ordnance equipment		2,010	
		(5) Fuel and Light	}	610	
		(6) Miscellaneous Stores		170	
·		(7) Special expenditure on account of families -			
		(a) Marriage and furniture allowances			
	: !	(8) Transportation charges—		ļ	
		(a) Travelling and out-station allowances		1,500 560	
		(9) Miscellaneous—		-	
	-	Incidental expenses		410	
		. Total .	,	46,810	

Observation.

Provision for 1925-26 has been included under Head II c (ii). (The whole of the expenditure is treated in accounts as extraordinary.)

HEAD I.-MAINTENANCE OF THE STANDING ARMY-contd.

C .-- FORCES IN SOUTH AND EAST PERSIA.

-	_						Numb	EBS.							- 	BATE.		Впрев	T ESTIMATE
-	_	1011	cers	1924	<u> </u>	1	1	_		Acers	1925- with Com-	<u> </u>		1.	-				·
	Units.	British officers, 25 }	Indian officers	Total.	British other ranks.	Indian officers.	Indian other ranks.	Units.	British officers.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	1924-25	1925-26		1925-26.	1924-25,
•															Rs.	Rs.	(I) FIGHTING SERVICES—	Ra.	Rs.
	1	12		12		20	742		4		4		8	294	6,24,780	2,42,580	(a) Indian Infantry battalion .	2,42,580	6,24,760
_	1	1	•••	1	 	_2	148						•••	70	89,500	36,040	(b) Training Coy for ditto	36,04 0	89,500
		13		18		22	890		4	 	4	,	8	364			TOTAL Fighting services.	2,78,620	7,14,280
		***	•••		***	***	21 2		}	•••	•••	•••	•••	•1 6			(II) ADMINISTRATIVE SERVIORS— (a) Supply Services . (b) Animal Transport (c) Mechanical Transport	73,820	18,650 22,340 6,880
_	_					; 						-							
_			•••		•		23				·			16		<u> </u>	Total Administrative Services.	73,820	47,870
	.											! !						3,52,4 4 0	7,62,150
						 				•			}				Deduct portion recoverable from His Majesty's Government	92,000	2,70,000
			ĺ			: . 											TOTAL C.—Forces in South and East Persia.	2,60,440	4,92,150

D.—INDIAN UNITS SERVING IN THE COLONIES.

("CAPITATION RATE" UNITS.)

1	14	***	14	•••	24	896	1	14	14	 24	896	5,99,750	5, 9 9,750	GROSS EXPENDITURE. (I) FIGHTING SERVICES- Indian Infantry batta- lions	5,99,750	5,99,750
				 			. - -	-						Total DForces in the Colonies Total Expenditure—Head I.	5,99,750 29,84,95,360	5,99,750 31,09,91,320

HEAD I .- MAINTENANCE OF THE STANDING ARMY-contd.

The total shown against head I-C (I) is distributed as follows:-

Nux	(BERS.	ĺ		Bunger	ESTIMATE.	Account
24-25.	1925-26.			1925-26.	1924-25	1423-24.
		(1)	Pay and allowances of Officers with King's Commissions— (i) British officers	Ra	Rs.	-Re-
18	4	!	(ii) Indian officers	17 47 700	()	7/6'
,	•••	(2)	Par and allowaness of Table as	41,100	 1, 55,600	
	•	(2)	Pay and allowances of Indian officers and soldiers or other			
٤2	8		(i) Indian officers		: i	
890	364	Ì	(ii) Indian soldiers or other ranks	1 21,220	2,97,930	
58	20	(3)	Pay and allowances of Indian followers	a sen	i 1	
ł	,	(4)	Provisions for Indian troops —	6,880	13,500	
ł		}	(a) Value of issues in kind.	3	1	
1		1	(b) Money compensation	89,200	77,580	
(•	(c) Money allowances	ו י		
}		(5)	Provisions for Indian followers—	2,120	4,940	
}		1	(a) Value of issues in kind.	,	}	
}		!	(b) Money compensation	}	1,760	
}		!	(c) Money allowance	J		
i		(6)	Feed of animals—	1,640	2,120	
j			(a) Value of issues in kind		· j	
•		j	(b) Money compensation and allowances	1,670	5,750	
1	ē	(7)	Maintenance of officers' charges -	<i>)</i>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
•	•	, (')	(a) Syce allowance	900	}	
1		}	(b) Forage allowance	360	1,820	
İ		(8)	Kit and clothing allowances of Indian ranks	640	2,690	
ĵ.		(3)	Kit and clothing allowances of Indian followers	14,840	89,260	
ļ		1,165	Clothing (value of free issues)—	+60	1,150	
		110)	(a) Indian troops	30.00		•
}		}	(b) Indian followers .	12,560	80,610	
1		(23)	Replacement of animals	580	1,450	
	!			8+0	1,520	
. 1	r		Maintenance of Ordnance equipment .	12,020	51,590	
- 1		(13)	Fuel and Light and water	8,000	15,000	
i		(14)	Transportation charges—			
Ì			(a) Travelling and out-station allowances	8,900	7,860	
- 1			(b) Rail charges	7,000	9,620 {	
			(c) Sea and inland water charges) ",""	.,,,,,	
Į.		(15)		!	•	
}			(a) Postage, telegrams and telephones .	2,006		
ì			(b) Contract allowances	180	1,450	
Ì		}	(c) Miscellaneous allowances	350	2,700	
ſ		j	(d) Incidental expenses	1,000	6,430 [
ļ	•	}	(e) Miscellaneous expenditure incurred regimentally on	_	<u>, , , , </u>	
}		}	account of stores	•••	1,800 }	
}		1	(f) Prizes for skill-at-arms	230	590	
	ļ	((g) Recruiting rewards and expenses	***	;	
	}	{	ጥ. ፤.1	0.79.600	7 34 990	5 05 04
	į.	ļ	Total .	2,78,620	7,14,280	5,95,25

Observations.

Budget, 1925-26, is less than Budget, 1924-25, due to reduction in the strength of troops.

HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

The total shown against Head I. C (II) is distributed as follows:-

Num	(BBBs.		Budget	ESTIMATE.	Accounte
	1925-26		1925-26.	1924-25.	1923-24.
			Rs.	Rs.	
		(1) Pay and allowances of Indian officers and soldiers or other ranks—			
	1d 3	(i) Indian officers	4,700 3,400	5,510 3,020	·
10	2	(3) Pay and allowances of Indian followers	2,770	4,770	
	:	(4) Provisions for Indian troops—			
· .	,	(a) Value of issues in kind	1,790 ₁₃₀	2,630 	•
		(5) Provisions for Indian followers—			
·		(a) Value of issues in kind	 90	 890	
•		(6) Feed of animals—			
		(a) Value of issues in kind	4,540 	} 6,600	
	1	(7) Kit and clothing allowances of Indian ranks	530	710	
i	•	(x) Kit and clothing allowances of Indian followers	20	90	
		(9) Clothing (value of free issues)—	•		
		(a) Indian troops (b) Indian followers.	500 40	710 90	
		(10) Replacement of animals	1,020	1,700	
		(11) Maintenance of Ordnance equipment	2,180	700	
		(.2) Fuel and Light	550	2,520	
		(13) Miscellaneous Stores	•••	1,090	
		(14) Running expenses of M. T. Vehicles— (a) Value of Petrol consumed (b) Value of lubricants consumed (c) Value of tyres (d) Cost of repairs (including stores consumed)	400 60 780 320	400 70 420 . 180	,
i		(15) Transportation charges—	,		
		(a) Travelling and outstation allowances (b) Rail charges (c) Sea, inland and water charges (d) Other road charges	1,600 30,800 1,200	200 3,400	
		(16) Miscellaneous—	,		
		(a) Postage, telegrams and telephones	} 16,490	12,000	
		Total .	73,820	47,870	1,41,4

Observations.

The increase in Budget, 1925-26, as compared with Budget, 1924-25, occurs mainly under transportation charges,

HEAD I.-MAINTENANCE OF THE STANDING ARMY-contd.

The total shown against Head I-D. (I) is distributed as follows: -

Numbe	grs.	- -	BUDGET R	STIMATE,	ACCOUNTS
1924-25. 19	925-26.		1925-26.	1994 25.	1929-24.
		(1) Pay and allowances of Officers with King's Counmissions -	Rs.	Rs.	Rs.
14]4	(i. British officers	}1,89,600	1,89,600	
	-	(ii) Indian officers) -,00,	1,000	
		(2) Pay and allowances of Indian officers and soldiers or other ranks—	,		
24	24	(i) Indian officers	\$ 3,02,490	3,02,490	
896	\$96 2	(3) Pay and allowances of Indian clerks, store-keepers and artificers.	3,780	3,780	
2	58	(4) Pay and allowances of Indian followers	9,980	9,960	
58	90	(5) Provisions for Indian troops—	,	.,	
		(a) Value of issues in kind	} 17,640	17,610	
}		(b) Money compensation	J	1	
		(c) Money allowances	1,120	1,120	
		(6) Provisions for Indian followers -	_		
ľ		(a) Value of issues in kind)	ł	
		(b) Money compensation	··· 1	•••	
		(c) Money allowances)		
		(7) Feed of animals —	1		
		(a) Value of issues in kind .	}	***	
[(b) Money compensation and allowances		ļ	
ľ		(b) Maintenance of officers chargers— (a) Syce allowance • • • • • • • • • • • • • • • • • • •	1,440	1,440	
		(b) Forage			
		(9) Kit and clothing allowances of Indian ranks	45,090	45,090	
		(10) Kit and clothing allowances of Indian followers	1,140	1,140	
		(11) Clothing (value of free issues) -	[
Ì		(a) Indian troops	•••	•••	
	l	(b) Indian followers	•••	***	
		(12) Replacement of animals	8,000	3,000	
		(13) Maintenance of Ordnance equipment]	-	
		(14) Fuel and Light	500	500	
		(15) Medical and Veterinary Stores	1,500	1,500	
		(16) Miscellaneous Stores	-,	-	
		(17) Transportation charges—	2,000	2,000	,
- [(a) Travelling and outstation allowances (b) Sea and inland water charges	5,000	5,000	
		(c) Other road charges	2,000	2,000	
		(18) Miscellaneous—	0.000	0.000	
		(a) Postage, telegrams and telephones	3,000	3,000	
		(b) Contract allowances	1,120	1,120 4,870	
-		(c) Miscellaneous allowances	4,370 3,000	3,000	
		1 1 T 1 1	0,000	0,000	
		(e) Miscellaneous expenditure incurred regimentary on ac-	2,000	2,000	
1		eount of stores	•••		
		(f) Recruiting rewards and expenses	***	***	
ł		(g) Dentistry charges			
		Total .	5,99,750	5,99,750	9,12,346

HEAD I.—MAINTENANCE OF THE STANDING ARMY—concld.

RECEIPTS-

		•					•	Вировт	Retimate.	ACCOUNTS.
								1925-26.	1924-95.	1923.24.
A.—INDIA P	ROPEI	RAN	D B	JRMA	•			Rs	Rs	Rs.
I.—Riceipts in England- (1) Adjustment with establishment of I	War O British t	reops			of red	luctio	n in	•••	7,50,000	
(ii) Stores taken from	India b	y Brit	ish Tr	roops	•	•	•	7,85,000	6,50,000	
								7,85,000	14,00,000	13,58,619
II-EXCHANGE ON I	•	•	•	•	•	•	•	2,61,670	6,05,930	9,96,937
III - Receipts in India- (i) Miscellaneous rec (ii) Sale proceeds of ((iii) Sale of unservices	ast anir ible v el	icles.	etc.	•	•	•	•	2,50, 000	1,50,000	3,05,808
(iv) Credits for service (v) Stores taken from	es rende	ered		Froops	•	•	•	40,00,000 -10,46.670	6,00,000 9,31,300	51,10,237 11,60,597
					•			32,03,3 `0	1,81,370	42 55,448
•				1	OTAL-	–A		42,50,00 0	18,2+,630	66,10,992
	B.—A E						•			
I Receipts in England - ement towards the	Contrib pre-war	ution scale	by H	lis Maj litary	je∹ty's expen	Gov ditur	ern.			
Aden	· •		•	• •	•	•	•	7,20,000 2,40,000	7,20,000 3,11,640	7,20,000
					Cotal.	-В	•	9,60,000	10,31,640	7,20,000
DUNITS S	ERVIN	G IN	[CO]	LONII	ES.					<u> </u>
I.—Receipts in England .	÷	•	•	•	:	•		1,60,000	1,30,000	1,49,827
11.—Exchange on ditto .	•	•	•	•	•	•	•	53,330	5 6,2 70	
III.—Receipts in India .	•	• •	•	•	•	•.	- •	4,20,000	4,20,000	14,69,554
					OTAL—		•	6,33,330	6,06,270	16,19,381
		G	RAND	TÓTAL	RECE	PTS	•	58,43,350	34,62,540	89,50,373

Observations.

No provision has been made in 1925-26 for any receipt from the War Office against sub-head A.-I.—(i), as all the reductions in the establishment of British Troops settled with His Majesty's Government have been carried out. On the other hand, larger credits are anticipated under sub-head A.-III—(iv) owing chiefly to greater use of Government transport, instead of hired, transport by Army units and establishments and by Military Engineer Services.

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HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.

SUMMARY OF ESTIMATE.

			BUDGET E	ESTIMATE.			REVISED	ESTIMAT	E, 1924-25.	ACC	OUNTS, 19	23-24.
SUB-HEADS.		1925-26.					{		1			
SUB-MBADA.	GROSS Expendi- ture.	RECEIPTS.	NET Expredi- Ture.	Gross Expendi- ture.	Ввсигртв.	NET Expredi- ture.	GROSS EXPENDI- TURE,	Receipts.	NET EXPENDI- TURE.	GBORS EXPRINDITURE.	RECEIPTS.	NET EXPENDI- TUBE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.
A. EDUCATIONAL AND INSTRUC TIONAL ESTABLISHMENTS.	1,24,61,890	,,,	1,24,61,390	1.28,63,350	•••	1,28,63,350	1,20,27,000	—5, 000	1,20,82,000	90,68,209	7,599	90,60,610
B. ARMY EDUCATION	82, 4 9,1 0	1,42,100	31,07,060	37,68,810	1,61,100	36,07,710	33,19,000	1,40,000	31,79,000	29,61,274	1,63,143	27,98,13t
C. WORKING EXPENSES OF HOS- PITALS	2,45,72,820	3,53,000	2,42,19,820	2,40,05,880	2,22,500	2,37,83,380	2,32,94,000	3,51,000	2,29 ,43 ,000	2,21,16,975	3,17,921	2,17,99,054
D. WORKING EXPENSES OF DE- POTS, ETC.	2,72,88,760	1,71,03,570	1,01,85,190	2,93,13,290	1,50,26,550	1,42,86,740	3,32,75,000	1,60,47,000	1,72,28,000	4,23,69,038	1, 73,94, 232	2,49,7 4 ,806
E. WORKING EXPENSES OF MANUFACTURING ESTAB- LISHMENTS	23,12,410	8,50,000	19,62,410	14,58,750	4,26,000	10,32,750	11,51,000	11,55,000	- 4;000	7,08,860	4,00,458	3,02,413
F. INSPECTION OF STORES .	20,09,370	•••	20,09,370	11,59,880	101	11,59,880	12,87,000		12,37,000	9,80,459	84	9 ,86, 375
G. MILITARY ACCOUNTS OFFI-	92,37,390	•••	92,37,390	89,41,400	•••	89,41,400	89,74,000	2,000	89,72,000	95,95,459	6,308	95,89,151
H. ECCLESIASTICAL ESTABLISH MENTS	7,88,970		7,33,970	7,22,680	•••	7,22,680	6,89,000	***	6,69,000	6,55,860	***	6,55,850
I. ADMINISTRATION OF CAN TONMENTS	9,13,140	\ '	9,12,140	11,21,750		11,21,750	10,72,600	8,000	10,69,000	14,87,699	3 0, 3 28	14,57,871
J. MISCELLANEOUS	20,96,950		20,96,950	13,28,960	•••	13,28,960	25,94,000	•••	25,94,000	(a) 21,50,484	•••	24,50,484
TOTAL HEAD II	8,48,74,860	1,79,48,670	6,69,26,190	8,48,84,750	1,58,56,150	6,88,48,600	8,76,12,000	1,76,93,000	0,99,19,0 0 0	9,24,00,823	1,8 3,2 6,068	7,40,74,255

⁽a) Includes Rs. 9,74,181 exchange on English expenditure under Head II as a whole.

Numbers.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS.	Budget]	Estimate,	Account
924-25. 1925-2	EXPENDITURE.	1925-26.	1924-25,	1923-24
	(a) Supervising and Inspecting Staff— (i) Commandant, Small Arms Schools— (1) Pay and allowances of officers with King's Commission (2) Pay and allowances of office establishment (3) The state of the stable o	Rs. 39,600 4,650	Rs. 24,000 5,160	Ra
	(3) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges	3,000 2,450	4,000 2,450	
	(4) Incidental expenses (5) Maintenance of officers' chargers— (a) Syce allowance (b) Forage	360 600	180 300	
	Total (a) (i)	50,660	36,090	25,799
	(ii) Inspector of Physical Training— (1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (unseconded). (3) Pay and allowances of Indian soldiers (unseconded). (4) Pay and allowances of office establishment. (5) Pay and allowances of Indian officers and ranks. (6) Transportation charges—	51,600 1,420 510 2,550	54,000 1,230 360 2,100	,
	(a) Travelling and outstation allowances (b) Rail charges. (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (7) Incidental expenses	6,000	6,000	
	(8) Maintenance of officers' chargers— (a) Syce allowance (b) Forage (9) Water and Electricity supplied by M. E. S. (10) Conservancy charges	540 900 1,410 160	540 900 	
	Total (a) (ii)	66,530	66,570	41,980
}	Total (a) (i) & (ii) .	1,17,190	1,02,660	67,779
32 3	(2) Maintenance of officers' chargers—	3,22,800	3, 40,800	
	(a) Syce allowance (b) Forage Instructional charges—	10,800 21,960	13,320 22,200	
6	(3) Pay and allowances of officers with King's Commission (4) Instructional stores and equipment (5) Maintenance of officers' chargers—	1,81,000	1,80,800 	
	(a) Syce allowance (b) Forage General Maintenance charges — (6) Medical charges—	2,900 5,860	2,160 3,600	
	(a) Pay and allowances of medical officers (b) Medical stores and other expenses (7) Provisions for Staff—	1,200	1,200 	
	(a) Value of issues in kind. (b) Messing and money allowances (8) Clothing for Staff—	1,240 820	920 400	
	(a) Value of issues in kind. (b) Cash allowances (9) Fuel, light, water and miscellaneous stores	100 400	100 500	
	(10) General equipment (11) Special expenditure on account of families of British	900 210	4,200 2,670	
	soldiers	5 50 100	500	
}	Carried over . }	5,50,130 1,17,190	5,23,370 1,02,660	67,77

NUMBERS.		•	Budort	RSTIMATE,	ACCOUNTS.
\$24-25.	1925-26.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH-	1925-26.	1924-25.	1923-94
		MENTS—contd. Brought forward	Rs. 1,17,190	Rs. 1,02,660	Rs. 67,779
		(b) STAFF COLLEGE, QUETTA—concld.	5,50,130	5,28,370	
3 6 29	1 5 29	Administration charges — (12) Pay and allowances of officers with King's Commission (13) Pay and allowances of British soldiers (14) Pay and allowances of clerks and other establishments (15) Maintenance of officers' chargers— (a) Syce allowance	12,000 14,800 14,400	69,600 16,260 13,700	
		(b) Forage. (16) Transportation charges. (a) Travelling and outstation allowances. (b) Rail charges. (c) Sea and inland water charges. (d) Mechanical Transport charges.	730 33,560 1,300 400	1,800	
2	2	(i) Charges of personnel (ii) Other running expenses (e) Other road charges	1,570 7,140	1,410 7,190	
		(17) Pestage, telegrams and telephones. (18) Printing and Stationery (19) Miscellaneous expense- and allowances (20) Water and Electricity supplied by M. E. S.	11,000 12,300 18,660	7,100 11,980	
· .		Total (b)	6,78,950	6,68,060	9,08,149
7 12 11 12	11 11 12	(c) SMALL ARMS SCHOOLS— (i) Pachmarhi— Students— (1) Provisions for students— Value of i-sues in kind. Instructional charges— (2) Pay and allowances of officers with King's Commission (3) Pay and allowances of British soldiers (4) Pay and allowances of Indian officers and soldiers (5) Instructional stores and equipment (6) Maintenance of officer's chargers— (a) Syce allowance (b) Forage.	1,100 1,19,400 33,850 8,350 600 {	1,000 1,46,700 27.660 8,380 9,680 180 800	
		(7) Medical charges— (a) Pay and allowances of medical officers (b) Pay and allowances of medical establishment (c) Medical stores and other expenses (8) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances (9) Clothing for Staff— (a) Value of issues in kind (b) Cash allowances (10) Fuel, light, water and miscellaneous stores (11) General equipment (12) Special expenditure on account of families of British soldiers (13) Animals— (n) Replacement of Government animals (b) Forage (c) Shoeing, Veterinary medicines and treatment	5,960 1,860 820 2,600 3,800 4,800 4,650	200 5,960 1,800 820 2,600 1,780 1,360 3,000	
	{	Carried over	7,95,540	7,71,820	9,75,928

Numbers.			BUDGET ESTIMATE.		Accounts
1924-25.	1925-26.	÷	1925-26.	1924-25.	1923-24
		A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS—contd.	Rs.	Rs.	Rs.
		, , ,	7,95,540	7,71,320	9,75,928
		Brought forward .{	1,90,300	2,11,420	
		(c) SMALI. ARMS SCHOOLS—contd. (i) Puchmarhi—concld.			
2	2	Administration charges— (14) Pay and allowances of officers with King's Commission	27,600	27,300	
10	10	(15) Pay and allowances of British soldiers	14,400	20,380	•
4	. 4	(16) Pay and allowances of Indian officers and soldiers .	2,800 7,620	1,430 7,600	
35	21	(17) Pay and allowances of clerks and other establishments. (18) Maintenance of officers' chargers—	1,020	7,620	
i	i	(a) Syce allowance	₹ 360	180	·
		(b) Forage.	(300°	
		(19) Transportation charges— (a) Travelling and outstation allowances	5,000	1,600	
		(b) Rail charges	3,900	58 0	
		(20) Postage, telegrams and telephones	•••	•••	i
		(21) Printing and stationery (22) Miscellaneous expenses and allowances	9,000	9,110	
:		(23) Conservancy charges	2,750	•••	
		Total (c) (i) .	2,63,730	2,79,920	 , -
		(ii) Satara—		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
ļ	'	Students-			
		(1) Provisions for students— Value of issues in kind	1,000	1,000	
		Instructional charges —	## 1 00		
7	7	(2) Pay and allowances of officers with King's Commission (3) Pay and allowances of British soldiers	75.100 +12,510	86,400 10,960	
9	5. 9	(4) Pay and allowances of Indian officers and soldiers .	‡7,160	6,660	
_		(5) Instructional stores and equipment	500	8,820	
		(6) Maintenance of officers' chargers— (a) Syce allowance	360	180	
		(b) Forage	800	300	
		General Maintenance charges-		•	-
	•	(7) Medical charges— (a) Pay and allowances of medical officers			
		(b) Pay and allowances of medical establishment.			
	1	(c) Medical stores and other expenses	120	200	
		(8) Provisions for Staff—			
	! · · [(a) Value of issues in kind	4,550	4,259	
	•	(b) Messing and money allo vances	• 1,220	. 1,220	`
		(9) Clothing for Staff—			
	ļ	(a) Value of issues in kind	(600	
		(b) Cash allowances	2,200 1,2±0	1,810 1,250	
		(11) General equipment	1,270	1,030	
	ļ	(12) Special expenditure on account of families of British	0 (100	•	
	1 -	soldiers	2,600	2,600	
]	(13) Animals—	ļ <u>.</u>		
		(a) Replacement of Government animals . (b) Forage	360 1,600	•••	
		(c) Shoeing, Veterinary medicines and treatment.	***	•••	
			`[<u> </u>
			1,10,940	1,26,780	<u> </u>
		Carried over .	2,63,730	2,79,920	· .
		1	7,95,540	7,71,320	9,75,929

[†] Includes E. D. pay for 4 Serjt. Instrs. unseconded. ‡ Includes E. D. pay for 7 Havildar or Daffadar Instrs. unseconded.

Num	BERS.		Rudort I	Setimate.	Ассотить
05	1925-26.		1925-26.	1924-25.	1923-24,
1924-2		A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS — contd.	Rs. 7,95,540	Rs. 7,71,320	Rs. 9,75,928
		Brought forward	2,63,730	2,79,920	 ,
		(c) SMALL ARMS SCHOOLS—concld. (ii) Satara—concld.	1,10,940	1,24,750	
2 10 4 26	2 9 4 29	Administration charges— (14) Pay and allowances of officers with King's Commission (15) Pay and allowances of British soldiers (16) Pay and allowances of Indian officers and soldiers (17) Pay and allowances of clerks and other establishments (18) Maintenance of officers' chargers— (a) Syce allowance (b) Forage	27,000 17,520 1,430 4,440 180 300	27,300 20,350 1,430 6,100 180 300	
	•	(19) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Other road charges (20) Pestage, telegrams and telephones (21) Printing and stationery	2,370 500 2,720 6,400	1,300 410 7,900	
		(22) Miscellaneous expenses and allowances	1,920		
		Total (c) (ii)	1,75,720	1,92,050	
		Total (c) (i) & (ii) . (d) PHYSICAL TRAINING SCHOOL— Ambala—	4,39,450	4,72,000	4,88,789
4. 10 1	10 1	Instructional charges— (1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian officers and soldiers (4) Instructional stores and equipment General Maintenance charges—	42,600 27,870 2,760 1,120	42,600 27,350 2,660 1,120	
;		(5) Medical charges— (a) Pay and allowances of medical officers (b) Pay and allowances of medical establishment (c) Medical stores and other expenses (d) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances (7) Clothing for Staff—	 100 880 1,720	2,260 890	
	*	(a) Value of issues in kind, (b) Cash allowances (8) Fuel, light, water and miscellaneous stores (9) General equipment (10) Special expenditure on account of families of British soldiers	1,280 610 1,000 7,220	7,141 770 500 4,700	
2	2	Administration charges— (11) Pay and allowances of officers with King's Commission	28,800 5.120	28,600 3,280	
1	2	(12) Pay and allowances of British soldiers (13) Pay and allowances of Indian officers and soldiers (14) Pay and allowances of clerks and other establishments	5,120 180 6,520	150 7,190	
23	22	(15) Transportation charges (a) Travelling and outstation allowances (b) Rail charges (c) Other road charges (16) Postage, telegrams and telephones (17) Printing and stationery	3,000 230 730 	2,500 230 5,360	,
		(19) Water and Electricity supplied	2,040	1,31,910	1,63,822
		Total (d) • Carried over •	1,38,890	1,31,910	16,28,539 H

Numbers.			Budget	Estimatr.	Accousti
1924-25.	1925-26.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH-	1925-26.	1924-25.	1923-24
		MENTS—contd. Brought forward	Rs. 13,73,880	Rs. 13,75,230	Rs. 16,28,53
		(e) EQUITATION SCHOOL, SAUGOR—			
		Students— (1) Value of issues in kind (2) Messing and money allowances	200 50		
7 2 5	7 2 5	Instructional charges— (3) i'ay and allowances of officers with King's Commission. (4) Pay and allowances of British soldiers (5) Pay and allowances of Indian officers and soldiers (6) Instructional stores and equipment (7) Maintenance of officers' chargers— (a) Syce allowance	86,600 5,480 5,620 2,520	95,200 5,480 5,670 2,520	
ı		(b) Forage	4,200	4,200	
—	- 1	General Maintenance charges— (8) Medical charges— (a) Pay and allowances of medical officers. (b) Pay and allowances of medical establishment (c) Medical stores and other expenses.	1,200 360	1,200 800 	
		(9) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	2,910 2,240	2,740 510	
		(10) Clothing for Staff— (a) Value of issues in kind (b) Cash allowances (11) Fuel, light, water and miscellaneous stores	480 1,400 2,360	480 950 1,180	;
	•	(12) Animals— (a) Replacement of Government animals (b) Forage (c) Shoeing veterinary medicines and treatment (13) General equipment (14) Special expenditure on account of families of British soldiers	26,100 23,600 2,970 7,000	26,000 88,406 1,800 10,800	
2 4 11 191	2 4 1:1 170	Administration charges — (15) Pay and allowances of officers with King's Commission (16) Pay and allowances of British soldiers (17) Pay and allowances of Indian officers and soldiers (18) Pay and allowances of clerks and other establishments. (19) Maintenance of officers' chargers— (a) Syce allowance	41,400 12,050 7,190 34,320	41,400 14,430 4,530 37,840	
1	1	(b) Forage (20) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Mechanical Transport charges— (i) Charges of personnel	1,200 5,820 700	1,200 5,270 700	;
		(21) Other running expenses (d) Other road charges (21) Postage, telegrams and telephones (22) Printing and stationery (23) Miscellaneous expenses and allowances (24) Water and Electricity supplied by M. E. S.	3,780 20,310	3,190	
		Total (e)	3,100	2 37 640	0 1 - 0
į	1	Carried over	3,08,340	3,27,640	3,15,8

Nu	MBERS.		Puport	SSTIMATE.	Accounts
924-25.	1925-26.		1925-26.	1921-23,	1918-21,
		A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS—cont.d.	Rs.	Rs Rs	Rs.
	<u>-</u>	Brought forward	16,42,220	17,02,870	19,44,971
		(f) Senior Officers' School, Belgaum -			10,44,071
		Students-			
•		(1) Pay and allowances of officers with King's Commission	***	5,800	,
7	, 7	Instructional charges— (2) Pay and allowances of officers with King's Com-			
	•	mission (3) Instructional stores and equipment (4) Maintenance of efficers' char_ers—	1,50,160	1,50,600 	
		(a) Syce allowance (b) Forage	1,620 2,330	2,520 4,200	
		General Maintenance charges-		-	
}		(5) Medical charges—			
		(a) Pay and allowances of medical officers (b) Pay and allowances of medical establishments (c) Medical stores and other expenses	80	•••	
		(6) Provisions for staff— (a) Value of issues in kind (b) Messing and money allowances	1,740 240	580 240	
		(7) Clothing for Staff—		, 	r
		(a) Value of issues in kind	700 8,500	- 60 300 1,200	
ł		(9) Animals—	, ,,,,,,]	-
		(a) Replacement of Government animals (b) Forage	2,000 5,700	3,200 4,800	
}		(c) Shoeing, veterinary medicines and treatment.	100	150 930	i I
		(10) General equipment (11) Special expenditure on account of families of British soldiers	800	800	
	-	Administration charges—	11,400	37,8 ⁰ 0	
2 5 29	1 3 23	(12) Pay and allowances of officers with King's Commission. (13) Pay and allowances of British soldiers (14) Pay and allowances of clerks and other establishments	7,800 10,220	7,800 9,340	
		(15) Maintenance of officers' chargers— (a) Syce allowance	180	540 900	
		(b) Forige	840	800	
-		(16) Transp: rtation charges — (a) Travelling and outstation allowances (b) Rail charges (c) Sea and inland water charges	{ 7,000	8,060	
6	6	(d) Mechanical Transport charges— (c) Charges of personnel	4,670	4,280	
	Ĭ	(ii) Other running expenses	6,780	5,910 	,
!		(17) Postage, telegrams and telephones	400	10.006	
		(18) Printing and stationery (19) Miscellaneous expenses and allowances (20 Water and Electricity supplied by M. E. S.	16,360 5,500	16,860	
!		Total (f)	2,40,160	2,61,870	2,42,002
		Carried over	19,22,380	19,64,740	21,86,378
					i, 2

Nuw	BERS.		Budget I	STIWATE.	Account
24 25.	1925-26.	,	1925-26,	1924-25.	1923-24
	•	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS—contd.	Rs.	Rs.	Re.
÷		Brought forward .	19,22,380	19,64,740	21,88,87
•	'	(g) Machine Gun School, Abmednagar-	,		
	}	Instructional charges—	•		
5 6 5	5 6 5	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian officers and soldiers (4) Instructional stores and equipment (5) Maintenance of officers' chargers— (a) Syce allowance	50,700 14,380 3,160 	52,200 1+,380 3,080 	
	1	(b) Forage	ម50	300	
		General Maintenance charges—			
		(6) Provisions for Staff— (a) Value of issues in kind	4,200 1,320	2,650 850	
-		(7) Clothing for Staff— (a) Value of issues in kind (b) Cash allowances (8) Fuel, light, water and miscellaneous stores (9) General equipment (10) Special expenditure on account of families of British soldiers	150 2,010 1,500 12,000	350 1,190 800 24,700	
		Administration charges —	1,000	2,000	i I •
2 4 1 18	2 4 1 21	(11) Pay and allowances of officers with King's Commission. (12) Pay and allowances of British soldiers (13) Pay and allowances of Indian officers and soldiers (14) Pay and allowances of clerks and other establishments (15) Maintenance of officers' chargers— (a: Syce allowance (b) Forage	25,200 9,990 480 4,540 180 300	27,300 9,930 470 4,800 180 300	
		(16) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Sea and inland water charges (17) Postage, telegrams and telephones (18) Printing and stationery (19) Miscellaneous expenses and allowances (20) Water and Electricity supplied by M. E. S.	3,000 1,600 7,000 1,400	2,260 3,630	
	ļ	Total (g)	1,45,600	1,51,610	1,58,20
		(A) SCHOOL OF ARTILIERY (INDIA)—(TEMPORARILY AT KAKUL)			
) 	Instructional charges—			
5 2	5 5 	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian officers and soldiers (4) Instructional stores and equipment (5) Maintenance of officers' chargers—	66,600 12,950 ‡30 5,000	52,800 13,003 1,670 41,900	
<u>ئ</u> ر يا <u>.</u> د	<u> </u>	(a) Syce allowance (b) Forage	900	720	i:
-			1,740	1,200	
		Carried over	87,220	1,11,290	
	<u> </u>	Represents E. P. pay for two Indian Instructors (unseconded) f	20,67,980	21,16,850	23,44,5

Num	BERR.		Budget	Esti wate.	ACCC UNTE.
		A.—EDUCATION L AND INSTRUCTIONAL ESTABLISH-	1925-26.	1924-25.	1923-24
£25	1925-26.	MENTS—contd. Brought forward	Rs. 20,67,980	Rs 21,16,850	R8,44,578
		(h) School of Arrillery (India) - (Temponarily at Kakul) concld.	87,220	1,11,200	<u>'</u>
	·	General Maintenance charges—			
	:		!		
		(6) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	3,510 900	8,700 910	
- [(7) Clothing for Staff— (a) Value of issues in kind	1	580	
		(b) Cash allowances	1,920	1,460	
		(8) Fuel, light, water and miscellaneous stores.	7 50	2,020 1,500	
		(10) Special expenditure on account of families of British soldiers (11) Animals—	2,010	2,000	
	l	(a) Replacement of Government animals	 1,601	•••	!
1	ļ	(c) Shoeing, Veterinary medicines and treatment.		•••	
Į		Administration charges—		1 1	l
2	2	(12) Pay and allowances of officers with King's Commission	33,600	88,600	1
5	5	(18) Pay and allowances of British soldiers	11,200	11,370	
3 4	13 24	(14. Pay and allowances of Indian officers and soldiers (15) Pay and allowances of clerks and other establishments . (16) Maintenance of officers' chargers—	2,600 7,020		•
	1	(a) Syce allowance	360 720		1
1	-	(17) Transportation charges— (a) Travelling and outstation allowances	1	b	
ĺ	!	(b) Rail charges	} 8,000	2,380	
	1	(d) Mechanical Transport charges	(0,,,,,,	,	
]		(e) Other road charges (18) Postage, telegrams and telephones	ر } 1,800	•••	
		(19) Printing and stationery	$f = \frac{1,800}{2,800}$	 4,310	i
- (. [(20) Miscellaneous expenses and allowances . (21) Conservancy charges	2,800 410		•
		Total (h)	1,66,450	1,86,510	1,26,97
		(i) TANK CORPS SCHOOL, AHMEDNAGAR-			
		Instructional charges—			·
5	5	(1) Pay and allowances of officers with King's Commission	57,600	62,700	
2	12	(2) Pay and allowances of British soldiers	29,570	29,560	
		General Maintenance charges—			
		(4) Provisions for Staff—	9,160	8,160	
		(a) Value of issues in kind (b) Messing and money allowances	3,73)	8,360	
		(5) Clothing for Staff (a) Value of issues in kind	1,6J0 4,740	1,700 4,500	
1		(b) Cash allowances (6) Fuel, light, water and miscellaneous stores	2,720	2 850	
		(7) General equipment (8) Special expenditure on account of families of British soldiers	8,000 4,000	7,4:0 5,000	1
			1,21,420	1,23,260	
- {	* •	Carried over	22,31,430	23,02,860	24,71,55

Num	(1 EB8.	-	Budger :	Estimate.	Accounts
 192 4:2 5	19-526.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTAB-	1925-26.	1924-25.	1929-24.
		LISHMENTS—contd. Brought forward .	Rs. 22,34,430	Rs. 23,02,860	Rs. 24,71,556
		(i) TANK CORPS SCHOOL, AHMEDNAGAR-concld.	1,21,420	1,23,260	
1 30 15	1 80 18	Administration charges— (9) Pay and allowances of officers with King's Commission (10) Lay and allowances of British soldiers (11) Pay and allowances of clerks and other establishments	11,400 53,750 2,310	11,400 55,670 3,300	
		(12) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges—	} 16,000	1,840	
_	-	(i) Charges of personnel (ii) Other running expenses (e) Other road charges (13) Postage, telegrams and telephones	 30,360 ·	} 84,140	
		(14) Printing and stationery (15) Miscellaneous expenses and allowances (16) Conservancy charges	5,080 600	5,440	
		Total (i) (i) MECHANICAL TRANSPORT TRAINING CENTRE—	2,40,920	2,85,250	2.27,072
209	200	Students — (1) Pay and allowances of students (other ranks). (2) Provisions for students—	50,040	, 38,520	
		(a) Value of issues in kind (b) Messing and money allowances (3) Clothing for students— (a) Value of issues in kind	21,100 2,720 11,200	22,820 1,460	
3 16 33 8 21	3 16 33 9 23	(b) Cash allowances Instructional charges— (4) Pay and allowances of officers with King's Commission (5) Pay and allowances of British soldiers (6) Pay and allowances of Indian officers and soldiers (7) Pay and allowances of Indian Artificers (8) Pay and allowances of other instructional Staff (including	7,800 31,200 41,310 29,840 9,860	34,680 41,840 24,480 9,060	
		fees) (9) Instructional stores and equipment	8,100 950	8,100 •••	
	•	General maintenance charges— (10) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	6,620 3,620	6,760 3,530	
	1 	(11) Clothing for Staff— (a) Value of issues in kind (b) Cash allowances	3,540 3,520	3,490 3,650	
,		(12) Accommodation— (a) Rent of bired buildings (b) Repairs (c) Rates and taxes (d) Conservancy charges (13) Fuel, light, water and miscellaneous stores (14) General equipment (15) Special expenditure on account of families of British soldiers	 900 5,270 1,100	 5,510 3,370	
			-2,500 $2,36,220$	$\frac{-2,690}{2,23,480}$	·
:		Carried over . {	24,75,350	25,88,110	26,98,628

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

Nux	ABEES.			ESTIMATE.	Ассорит
1921-25.	1925-26.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS.	1925-26.	1921-25.	1053-51
٠		Promote s	Rs. 24,75,850	Rs. 25,88,110	lks. 26,08,628
		Brought forward {	2,36,220	2,23,480	
,		(j) MECHANICAL TRANSPORT TRAINING CENTRE—concld.		[
2	,2	Administration charges— (16) Pay and allowances of officers with King's Commission	33,000	30,000	
		(17) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges	2,400	1,500	
		(c) Sea and inland water charges	5,000 	3,000	
·	!	(d) Mechanical Transport charges (e) Other road charges	63,550	47,600 	
		(18) Replacement of Mechanical Transport vehicles	}		
,	}	(19) Postage, telegrams and telephones (20) Printing and stationery	8,000	6,800	
• .	• • •	(21) Miscellaneous expenses and allowances)		
	-	Total (j)	3,45,870	3,11,880	3,61,720
		(k) Army Veterinary Schools—	}		
) ·	Instructional charges—	}	}	l
2 1	2 1	(1) Pay and allowances of officers with King's Commission.(2) Pay and allowances of British soldiers	31,200	\$1,200 4,200	
		(3) Instructional stores and equipment		•••	
		(a) Syce allowance	7.0 1 200	720 1,200	
		General Maintenance charges-			
	[, ·	(5) Provisions for Staff— (a) Value of issues in kind		190	
		(b) Messing and money allowances (6) Clothing for Staff—	•••	80	
		(a) Value of issues in kind.	•••	10 160	
)	(b) Cash allowances (7) Water and electricity supplied by M. E. S.	1,500	•••	
	·; -	(8) Fuel, light, water and miscellaneous stores (9) General equipment	250 260	50 280	
		(9) General equipment (10) Special expenditure on account of families of British soldiers	480	670	
		Administration charges—			
; ;	2	(11) Pay and allowances of clerks and other establishments.	1,330	2,450	
		(12) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges	100 150	40	
 		(13) Postage, telegrams and telephones	7 50	800	
	[(15) Miscellaneous expenses and allowances Total (k)	42,140	41,590	41,453
	{ :				
••	: -	Carried over .	28,63,360	29,41,980	31,01,801

Nuni	BEBS.		Вирект	GSTIMATE.	Accern
1924-25.	1925-26	·	1925-26.	1921-25.	1923-11.
<u> </u>		A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH-	Ks.	Rs.	Ra
	·	MENTS—contd. Brought forward	28,63,360	29,41,980	
		(l) I. A. S. C. TRAINING SCHOOL-	,	1	31,01,80
		Instructional charges— (1) Pay and allowances of officers with King's Commission.	38,400	73,8 ₀ 0	
4	2	(2) Pay and allowances of British soldiers	4,200	4,320	
1	1	(8) Maintenance of officers' chargers—	720	#30	
		(a) Syce allowance	1,310	720 1,200	•
1		General Maintenance charges-			
		(4) Provisions for Staff— (a) Value of issues in kind	***		
		(b) Messing and money allowances.	•••	•••	
ļ	į	(5) Clothing for Staff— (a) Value of issues in kind	•••	ļ 	*
		(b) Cash allowances	•••	•••	
1		(6) Accommodation — (a) Rent of hired buildings	2,250	2,250	
		(b) Repairs • • • • • • • • • • • • • • • • • • •		•••	
}	l	(c) Rates and taxes	•••	•••	
İ		(7) Fuel, light, and miscellaneous stores	720	720	
		(8) Water supplied by M. E. S	130	•••	
ļ		soldiers	600	600	•
		Administration charges— (10) Pay and allowances of officers with King's Commission	37,200		
4	2 4	(11) Pay and allowances of clerks and other establishments.	1,840	2,430	i
*		(12) Transportation charges— (a) Travelling and outstation allowances	•	-	
		(b) Rail charges	2,850 100	1,360 100	
		(c) Mechanical Transport charges	•••		
		(d) Other road charges	550	 480	
	ļ	(14) Printing and stationery	***	•••	
		(16) Replacement of Mechanical Transport vehicles .	940	940	
		Total (l)	91,810	58,920	96,
	<u> </u>	(m) SCHOOL OF COOKERY—	·		
ا		Students— (1) Clothing for students—			
		Value of issues in kind	600	/ 1,68 0	
1	1	Instructional charges - (2) Pay and allowances of officers with King's Commission	9,500	12,020	
4 4	4 5	(3. Pay and allowances of British soldiers	12,630	12,630	
•		(4) Pay and allowances of other instructional Staff (including fees)	1,6 80	680	-
		(5) Instructional stores and equipment	• •••	***	
		(6) Provision- for Staff—	-		
		a) Value of issues in kind.	730 310	750 310	
		(i) Messing and money allowances (7) Plothing for Shaff —	910	010	
		(a) Value of issues in kind (b) Cash all wances	600 44 0	80 400	
		(8) Accommodation—	340	1 00	
	1	(a) Ren of hired buildings (b) Repairs		•••	
	}	(c) Rates and taxes	j	•••	
		(d) Conservancy charges . (9) Fuel, light and miscellaneous stores		100	
		(10) Water supplied by M. E. S.	250 210	. 100	
		(11) Special expenditure on account of families of British soldiers		•	
			3,110	2,700 31,330	
,		Carried over . }			01.00
	` -	(29,55,170	30,30,900	31,90

_	1	Budget 1	BUDGET ESTIMATE.	
1924 25. 1925-2	A — FDUCATIONAL AND INSTRUMENTAL RESERVED.	1925-26.	1924-25.	1923-21.
	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH- MENTS—contd.	Rs. 29,55,170	Re. 50,30,900	
	Brought forward . }			81,98,426
	(m) School of Cookery—concld. Administration charges—	30,360	31,330	
	(12) Transportation charges— (a) Travelling and out-station allowances	500	500	
((13) Postage, telegrams and telephones (14) Printing and stationery	510 2,500	100 3,00 0	
	(15) Miscellaneous expenses and allowances .	<u> </u>		
	Total (m)	33,870	3+,930	33,142
	(n) Cost of Education of Military Publis at Medical Colleges and Schools—			
	Students-	40.50		
_ _	(2) Provisions for students, Messing and money allowances	3 0	(458) 05,290 150	
	(3) Clothing for students, Cash allowances	8,640	7 ,930	
13 19		17,080 1,05,400	13,290 1,11,560	
	(6) Miscellaneous	23,820	5,+00	
·	(7) Travelling and out-station allowances (8) Miscellaneous expenses	200 3,050	150 28,360	
	Total (n)	2,13,490	2,30,130	5,25,510
	(o) ARMY SIGNAL SCHOOL, POONA-			
	Students— Instructional charges—			
4 4	(1) Pay and allowances of officers with King's Commission .	12,600 21,700	42,600 19,730	
8 9	(2) Pay and allowances of British soldiers 3) Pay and allowances of Indian officers and soldiers	6,540	6,280	
	(4) Instructional stores and equipment	2,330	2,950	
Ì	(a) Syce allowance	1,440 2,409	1,440 2,400	
	(b) Forage			
	(6) Medical charges— (a) Pay and allowances of medical officers.	•••	•••	
	(b) Pay and allowances of medical establishment. (c) Medical stores and other expenses.	200	200	
	(7) Provisions for Staff—	4,850	4,760	
•	(a) Value of issues in kind (b) Messing and money allowances	1,880	1,380	
	(8) Clothing for Staff— (a) Value of issues in kind	70	670	
	(A) Cash allowances	2,400 1,340	2,040 1,840	
	(9) Fuel, light, water and miscellaneous stores	440	1,140	
	(10) General equipment (11) Special expenditure on account of families of British soldiers	2,000	2,000	
		89,490	88,930	
	Carried over .	32,02,520	32,95,960	87,57,078

Numbers.			BUDGET E	STIMATE.	Accounts.
92 4-2 5.	1925-26.	A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH-	1925-26	1924-25.	1923-24.
		MENTS - concld. Brought forward . {	Rs. 32,62,530	Rs. 32,95,960	Rs. 37,57,078
		(o) ARMY SIGNAL SCHOOL, POONA—concld. Administration charges	89 690 27,600	88,930 27,300	
2	2 6	(12) Pay and allowances of officers with King's Commission. (13) Pay and allowances of British soldiers. (14) Pay and allowances of Indian officers and soldiers.	11,58.) 2,140 7,500	15,440 2,870 6,350	
8 4 30	4 · 32	(15) Pay and allowances of clerks and other establishments (16) Maintenance of officers' chargers—	720	720	•
		(a) Syce allowance	1,200	1,200	
		(i7) Transportation charges— (a Travelling and outstation allowances (b) Rail charges	5,000	2,000	-
_	_	(c) Sea and inland water charges			
		(i) Charges of personnel (ii) Other running expenses (e) Other road charges	780 	52 0	-
		(18) Postage, telegrams and telephones	•••		
		(19) Printing and stationery	4,000 700	5,500	
		(21) Conservancy charges (22) Wat r and Electricity supplied by M. E. S.	620	<u> </u>	
		Total (o)	1,41,+80	1,50 350	1,34 74.
		(p) Viscilianeous— (l) Annual training grant (2) Grant for purchase of field-firing stores	6,00,000	6, 00,000	
		(a) India proper and Borma (b) Aden	18,500 560	18 500 5.0	
		(3) Artiller, target grant - (1) India proper and Burma (b) Aden	24,750	24,75 0	
		(4) A-sault-at-arms grant	2 50 9,500	2 5 0 2,5(0	
	,	(5) Practice ammunition for artillery (6) Practice small arms ammunition (7) Upkeep of bay net tighting equipment —	25,24,670 53,43,000	25,29,670 53,84,050	
	·	(a) India proper and Burma (b) Aden	•••	51,230 600	
		(8) Upkeep of riding school jumps, etc., in units (9) Hand and ride grenades and treuch mortar ammunition for practice—	•••	8,500	
	•	(a) India proper and Burma (b) Aden	91,170	} 98,420	
4	4	(10) Instruction in signalling, etc. (11) Pay of Indian Surveyor Instructors at Roorkee (12) Transportation and other charges of Sandhurst candi-	18,630 8,820	82,480 3,400	
		dates (15) Allowance for upkeep of rifle ranges —	8,000	12,000	
		(a) India proper and Burma (b) Aden (!4) Training of Indian Army officers at the Royal Naval	•••	80,450 1,000	•
		College, Greenwich and Royal Air Force College,	11,760	22,260	
i		(q) Expenditure in England— Total (p)	86,54,550	×8,72,560	47,92 86
_		Furlough allowances and miscellaneous (r) Exchange on Home Expenditure	3,40,0:10 1,13,330	3,80 000 1,6+,480	3,83,52 (a)
		TOTAL HEAD H-A	1,24,61,890		

Observations.

Budget for 1925-26 is 4.01 lakhs less than Budget for 1924-25. The reduction occurs under the following heads:

In lakhs.

4·01

(i) Practice ammunition and other	inst	truo	tions	al etor	tes, e	tc., [part of	f this	is due	to tra	msfer	to has	d F-A	(1)7	•		In lashs.
(iii tyrheimrene in tyngiene incine	TINK	12.7	СПЯТ	1Ka	•	•	•	٠.	•				•	(-)1	•		2·04 ·91
(iii, Supply of water and electricity	y by	, 201 .	Б.	S.	•										•	•	
(iv) Other charges (Net saving)	•	,	•	•	•	•	•	•	•	•	•	•	•		Ċ	•	1.71
•														•	•	•	

	BEES.		Brpour E	Setim (TE,	Ассочите,
192 4- 25.	1925-26.	B.—ARMY EDUCATION.	1926-26,	1921-25.	1023-24,
		IINDIA PROPER AND BURMA.			·
	<u>'</u>	(a) Supervising and Inspecting Staff—	Rs.	Rs,	R∎,
_		(1) Army Headquarters—	}		
3		(1) Pay and allowances of Indian officers and soldiers (2) Pay and allowances of other establishments	 5,750	4,800 5,460	
		(3) Transportation charges — (a) Travelling and out-station allow nces (b) Rail charges		۱	ı
	ļ	(c) Sea and inland water charges	•••	1,000	
	·	(d) Mechanical Transport charges (e) Other road charges			
		(4) Incidental and miscellaneous expenses	,)	
	<u> </u>		5,760	11,260	
,	. !	(ii) Commands—	.		
4	4	(1) Pay and allowances of officers with King's Commission	53 58 0	62,800 J	
8 4	8 4	(2) Pay and all wances of British soldiers (3) Pay and allowances of Indian officers and soldiers	14,260	13,390	
•]	(v) Lay and who wances of indian officers and colorers	18,080	18,200	
	l _{ii}	(4) Provisions—	1010		
		(a) Value of issues in kind (b) Messing and money allowances	1,910 810	2,030	
			0,0	870	
•	[(5) Clothing—	100		
]	(a) Value of issues in kind	190 1,050	260 930	
			.,	200	
	}	(6) Transportation charges—	,	{	
		(a) Travelling and out-station allowances (b) Rail charges			
		(c) Sea and inland water charges	12,700	17,090	
•	ĺ	(d) Mechanical Transport charges			
•		(e) Other road charges	ر 1,160	1,290	
		(1) Incidental and miseculateous expenses	9x,740	$\frac{1,07,070}{1,070}$	
•					
11	11	(iii) Districts— (1) Pay and allowances of officers with King's Commission	1,16,160	1,10,400	
14	14	(2) Pay and allowances of British soldiers	28,570	21,001	
14	•••	(3) Pay and allowances of Indian officers and soldiers		23,520	
ı		(4) Provisions — (a) Value of issues in kind	1,830	4,370	
1		(b) Messing and money allowances	750	1,220	
		(5) Clothing—	-	· 1	
		(a) Value of issues in kind	150	630	
		(b) Cash allowances • • • •	1,080	1,840	
		. (6) Transportation charges—		1	
		(a) Travelling and out-station allowances)	1	
	[]	(b) Rail charges	> 15,210	14,420	
1		(c) Sea and inland water charges (d) Mechanical Transport charges	10,270	[[
	}	(e) Other road charges	ا موم	0.000	
		(7) Incidental and miscellaneous expenses	2,330	2,660	
			1,88,060	1,80,060	
	j 1		.,00,000	-,,	
	!				
		Total (a) carried over	2,70,550	2,9?,890	2,88,553
	[<u> </u>	1 2

Nu	MBERS,		Вировт	Езтімате.	Accounts.
1924-25.	1925-26.	B.—ARMY EDUCATION—contd.	1925-26.	1924-25.	1923-24.
		I.—India Proper and Burma—contil.	Rs.	Rs.	Rs.
		Brought forward .	2,70,550	2,92,890	2,88,553
		(b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH			-
31 124 149	27 118 113	Theores — (1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of schoolmistresses and pupil teachers	1,76,120 4,00,260 2,59,960	1,90,650 4,12,400 2,81,960	
		(4) Provisions— (a) Value of issues in kind (b) Messing and money allowances	25,780 10,260	2+,100 9,920	
		(5) Clothing— (a) Value of issues in kind (b) Cash allowances. (6) Miscellaneous stores and equipment. (7) Special expenditure on account of families of British soldiers. (8) Transportation charges— (a) Travelling and out station allowances.	3,490 12,120 9,960 37,460	2,480 12,500 14,360 34,000	
		(b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (9) Educational Training grant (10) Grant for conveyance of children to schools (11) Incidental and miscellaneous expenses	24,330 1,29,230 27,530 12,000 11,2×,500	2,480 11,160 1,30,250 30,000 8,310 11,73,330	· · · · · · · · · · · · · · · · · · ·
1 2 4	1 2 1	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of school mistresses and pupil teachers (4) Provisions— (a) Value of issues in kind (b) Messing and money allowances (5) Clothing— (a) Value of issues in kind (b) Cash allowances (c) Clothing— (a) Value of issues in kind (b) Cash allowances (c) Clothing— (a) Travelling— (b) Miscellaneous stores and equipment (c) Special expenditure on account of families of British soldiers (c) Transportation charges— (a) Travelling and outstation allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (f) Educational Training grant (h) Incidental and miscellaneous expenses	6,600 6,820 3,000 170 220 3,170 350	6,600 6,840 6,530 410 160 40 200 170 -990 120 40 360 3,020 350	
		Total (b)	11,49,190	11,99,160	11,01,693
		Carried over	11,19,740	14,92,057	13,90,246

נעטא	BEBS.		Bugger 1	SSTIMATE.	Accounts,
24-25.	1925-26.	B.—ARMY EDUCATION - contd.	1925-26.	1924 25.	1923-34,
		I.—India Proper and Burma—contil.	<u> </u>		
}	n.	, , , , , , , , , , , , , , , , , , ,	Rs.	ike.	- Ra.
		Brought forward .	14,19,740	14,92,050	13,90,216
		(c) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS			
496 48	381 48	(1) Pay and allowances of Indian officers and soldiers (2) Pay and allowances of schoolmasters and pupil	2,30,000	2,12,250	
}	,	trachers	*16,700	*16,700	
>		(3) Provisions— (a) Value of issues in kind	46,570	54,330	
j		(b) Messing and money allowances	3,170	3,720	
		(4) Clothing—	}	}	
]		(a) Value of issues in kind	9,550	12,400	l
		(b) Cash allowances . (5) Miscellaneous stores and equipment	15,710	14,880	
ļ			10,470	16,370	
		(6) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges	14,800	22,650	
}		(e) Other road charges (7) Educational Training grant (8) Incidental and miscellaneous expenses	1,08,540 +25,120	1,12,880 12,750	
		Deduct—Provision made under Head—I	3,33,910		}
			1,47,020	4,82,960	 -
6	3	Aden— (1) Pay and allowances of Indian officers and soldiers .	2,040	2,570	
}		(2) Provisions— (a) Value of issues in kind	480	700	
		(b) Messing and money allowances	80	40	
}		(a) Value of issues in kind	100	150	
- 1		(b) Cash allowances	200	180	1
- 1		(4) Miscellaneous stores and equipment	***	180	
{		(5) Transportation charges— (a) Travelling and out-station allowances	n I		
1		(b) Sea and inland water charges	[00	
ł		(c) Rail charges	٠٠٠	60	
1		(e) Other road charges	j		li
		(6) Educational Training grant	1,120	830 870	
		Deduct—Provision made under Head—I	2,590		
			1,380	5,080	
		Total (c)	1,48,400	4,88,040	2,94,096
		Carried over .	15,63,140	19,80,090	16,84,342

Represents pay of 48 civilians and extra duty pay for 94 soldiers, for administrative units (English-speaking schoolmasters and pupil teachers).

† Includes a sum of Rs. 10,000 to meet the cost of mustering-out concessions for members of the late I. A. E. C.

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

Numbers.			Budger	ESTIMATE.	Account
924-25.	925-26.	•	1925-26.	1924-25.	1923-24.
~ ~-		B.—ARMY EDUCATION—contd.			
	ļ	I.—India proper and Burma—contd.			1
	ļ	Z.— ZABIZ IZOIZZ AND DORZA OUTON	Rs.	D	
				Rs.	Rs.
		Brought forward .	15,68,140	19,80,090	16,84,34
		(d) School of Education, Belgaum.		1	
		(i) HEADQUARTERS-			
		Instructional charges—	1		
	1	(1) Pay and allowances of officers with King's Commission .	12,000	•••	
	ì	(2) Maintenance of officers' chargers—			
		(a) Syce allowance	180 3 00	•••	
		General Maintenance charges—			
		(3) Medical charges			
		Charge allowance for medical officer	1,200	•••	
	ļ	(4) Provisions for staff—	 !		ļ
		(a) Value of issue in kind (b) Messing and money allowances	380 90	•••	1
		(5) Clothing for staff—		, , ,	
		Cash allowances	160		
		(6) Fuel, light, water and miscellaneous stores		•••	,
		(7) Water and Electricity supplied by M. E. S.	3,770	•••	j
		Administration charges—	5,730	•	· •
	3				
	1	(8) Pay and allowances of officers with King's Commission (9) Pay and allowances of British soldiers	46,800 1,520	•••	
	1 6	(10) Pay and allowances of Indian officers and soldiers	5,340	•••	
	Ĭ	(11) Pay and allowances of clerks and other establishments	2,810	•••	
	j	(12) Transportation charges—	<u>.</u>		
		(a) Travelling and outstation allowances (b) Ruil charges	2,200	•••	
		(13) Postage, telegrams and telephone (14) Printing and Stationery and Contingencies	} 5,000		
		(15) Miscellaneous expenses and allowances	6,850	***	
	ļ	Carried over	94,580		
		· · ·	15,68,140	19,80,090	16,84,8

Nox	BERS.	B-ARMY EDUCATION-contd.	Budger 1	Betimate.	Ассорита
124- 25.	1925-26.	I.—India Proper and Burna—contd.	1925-26,	1924-25.	1988-24.
			Rs. 15,68,140	Re. 19,80,090	Rs.
	Ì	Brought forward . }	94,580		
		(ii) British Wing Instructional charges-			
8	5 —	 (1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of other instructional staff (includ- 	56,400 	85,200 2,460	
		ing fees) (4 Instructional stores and equipment (5) Maintenance of officers' chargers—	***	•••	
		(a) Syce allowance		180	
	ì	(b) Forage	***	300	
ı	}	General Maintenance charges -			
•		 (6) Medical charges — Pay and allowances of medical officers . (7) Provisions for Staff — 	,	1,200	
	 	(a) Value of issues in kind ·	220	580	
		(b) Messing and money allowances (8) Clothing for Staff—	50	310	
•	-	(a) Value of issues in kind (b) Cash allowances	 110	80 300	
		9) Fuel, light, water and miscellaneon- stores	350	210	
•		(10) General equipment (11) Special expenditure on account of families of British	40	120	
	}	soldiers .	480	1.840	
	}	Idministration charges—	,]	
2		(12) Pay and all wances of officers with King's Com-		! 1 28 ,800 ;	
2	_1	(13) Pay and allowances of British soldiers (14) Pay and allowances of Indian officers and soldiers	3,290	5,140	
5 8	40	(5) Pay and allowances of clerks and other establishments	10,100	15,080	
ľ		(16) Transportation charges—			
ſ		(a) Travelling and out-station allowances (b) Rail charges	101]] .]	
	. }	(c) Sea and inland water charges	•••	3,080	
		(d) Mechanical transport charges (e) Other road charges	•••	[]	
		17) Postage, telegrams and telephones	***	 	
ļ	1	(18) Printing and stationery (19) Miscellaneous expenses and allowances	•••	9,160	
		(,	71,100	1,51,450	1,86,38
		(iii) - Indian Wing-			
	}	Instructional charges —	40 000	00.000	
3 11	13	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of Indian officers and soldiers	48,000 25,860	86,000 19,610	
11	10	(3) Instructional stores and equipment	1		
	[(4) Maintenance of officers' chargers— (a) Syce allowance	•••	180	
	}	(b) Forage	•••	300	
		(5) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	1,880 130	1,530 100	
	}		75,870	67,720	
	-	Carried over . }	1,55,680	1,51,450	1,86,38
	ſ	1		·	

Nσ	MBRUS.	•	Budger	ESTIMATE.	Acco
2 4- 25.	1925-26.	B.—ARMY EDUCATION—contd.	1925-26.	1924-25.	1923
)	I.—India proper and Burma—contd.	Rs. 15,6≺,140	R _{8.^}	R
		Brought forward	1,65,680	1,51,450	16,84
		(iii)—Indian Wing—concld.	75,870	57,720	1,86
		(6) Clothing for Staff— (a) Vulue of issues in kind	,		
		(b) Cash allowances	810	830 390	
		(7) Fuel, light, water and miscellaneous stores	3,200	6,380	
		(8) General equipment	40°0	430	
2	1	(9) Pay and allowances of officers with King's Commission	12,000	27,600	
3	4	(10) Pay and allowances of Indian officers and soldiers	3,090	2,460	
13	57	(11) Pay and allowances of clerks and other establishments . (12) Transportation charges—	21,790	10,190	
	·	(a) Travelling and out-station allowances		<u> </u>	
	t 	(b) Rail charges	***		,
	[[(c) Set and inland water charges. (d) Mechanical Transport charges.	•••	} 1,140	
		(e) Other road charges	***		
	[]	(13) Postage, telegrams and telephones	•••		
		(14) Printing and stationery		1,200	
	!		1.7	5,290	
			1,17,160	1,13,130	1,8
]	Total (d) . (e) Lawrence Royal Military School, Sanawar—	2,82,840	2,64,580	3,2
		Students— (1) Provisions for students— (a) Value of issues in kind (b) Messing and money allowances	} 85,000	\$5,000	
6 27	6 27	Instructional charges— (2) Pay and allowances of British soldiers (3) Pay and allowances of other instructional Staff (including	12,320	12,320	
ρı	, ~'	fees)	76,450	77,470	
	1	(4) Instructional stores and equipment	• • •	•••	
		General Maintenance charges— (5) Medical charges—			
1	1	(a) Pay and allowances of medical officer	14,400	12,600	
72	12	(b) Pay and allowances of medical establishment (c) Medical stores and other expenses	18,940	17,340	
		(6) Provisions for Staff—	•••	•••	
		(a) Value of issues in kind	•••		-
		(b) Messing and money allowances (7) Clothing for Staff—	1,200	1,200	
	1	(a) Value of issues in kind.	•••		
		(b) Cash allowances (8) Water and Electricity supplied by M. E. S.	610	610	
	İ	(9) General equipment	9,780		
		(10) Special expenditure on account of families of British soldiers.	3,290	3,180	
1	1	(11) Pay and allowances of Principal and Chaplain	16,200	15,660	
2	129	(12) Pay and allowances of British soldiers	5,750	5,750	
129	128	(13) Pay and allowances of clerks and other establishments (14) Postage, telegrams and telephones	29,040	28,790	
	}	(15 Printing and stationery	•••]]	
		(16 Miscellaneous expenses and allowances (17) Maintenance of officers' chargers—	1,20,000	1,06,140	
	}	(a) Svue allowance	180		
		(b) Forage	300		
		Total (e)	8,93,460	3,66,000	3,6
		Carried over			
	I	arried over .	22,44,440	26,10,670	23,7

Numbers.			Bupant	ESTIMATE.	ACCOUNTS.
1924-25.	1925-26.	B.—ARMY EDUCATION—contd.	1925-26.	1924-26.	1028-24,
		I India proper and Burma contd.	Re,	Rs.	Rs.
		Brought forward .	22.44,440	26,10,670	23,70,740
,		(f) LAWRENCE MILITARY ASYLUM, MURREE-			
		Instructional charges—			
3	€. F.	(1) Pay and allowances of British soldiers	6,300	6,300	
	1	General Maintenance charges— (2) Pay and allowances of Medical officers (civilian)	(a) 5,0 t0		
		(3) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	1,060	620 240	
		(4) Clothing for Staff— (a) Value of issues in kind (b) Cash allowances	 800	60 300	
		 (5) Fuel, light, water and miscellaneous stores (6) General equipment (7) Special expenditure on account of families of British soldiers 		900 120 680	
		Administration charges— (8) Transportation charges (9) Miscellaneous expenses and allowances	140	60	
		Total (f)	14,110	8,640	9,763
	}	(g) LAWRENCE MILITARY ASYLUM, ABU-			,
3 2	3 1	Instructional charges— (1) Pay and allowances of British soldiers (2) Pay and allowances of other instructional Staff (including fees)	7,890 5,400	7,890 5,700	
	1	General Maintenance charges— (3) Medical charges— Pay and allowances of Medical establishment.	180		
	}	(4) Provisions for Staff— (a) Value of issues in kind	640	620	
	•	(b) Messing and money allowances (5) Clothing for Staff— (a) Value of issues in kind	240	240 60	•
		(b) Cash allowances	320	300	
		(6) Fuel, light, water and miscellaneous stores (7) General equipment (8) Special expenditure on account of families of British soldiers	200 ₄₃₀	200 120 1,840	
		Administration charges— (9) Transportation charges— (a) Rail charges (b) Other road charges (10) Miscellaneous expenses and allowances	160 50 8,320	} 60 9,850	
}		Total (g)	23,330	25,380	21,295
- {		Carried over	22,81,880	26,44,690	24,01,507

Numbers.		•	Budger	ESTIMATE.	Accounts
1924-25.	1925-26.	B.—ARMY EDUCATION—contd.	1925-26.	1924-25.	1923-24
		I.—INDIA PROPER AND BURMA—contd.	Rs.	Rs.	Rs.
		Brought forward .	22,81,880	26,44,690	24,01,807
·		(4) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN-			
		•			
		(1) Provisions for students— (a) Value of issues in kind (b) Messing and money allowances	35,000	42,000	
	·	(2) Clothing for students— Value of issues in kind	1,800	800	
2 10	2 10	Instructional charges— (3) Pay and allowances of officers with King's Commission (4) Pay and allowances of other instructional staff (including	15,300	12,600	
		fees) (5) Instructional stores and equipment	59,100 	60,850 	
		General Maintenance charges—			
٤.	8	(6) Medical charges— (a) Pay and allowances of medical establishment (b) Medical stores and other expenses	6,160	5,860	
		(7) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances	2,120 340	4,860 340	
	•	(8) Clothing for Staff—	90	90	
		(a) Value of issues in kind (b) Cash allowances (9) Fuel, light, water and miscellaneous stores (10) General equipment (11) Special expenditure on account of families of British soldiers	40 180 5,150 3,410 670	40 130 6,240 2,300 670	
		Administration charges -			
$-\frac{1}{42}$	1 1 1 42	(12) Pay and allowances of officers with King's Commission. (13) Pay and allowances of British soldiers. (14, Pay and allowances of Indian officers and soldiers. (15) Pay and allowances of clerks and other establishment.	22,200 3,840 2,880 13,900	22,200 3,830 2,760 12,450	
-		(16) Transportation charges—	•	•	
!		(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges	900	j	
		(d) Mechanical Transport charges (e) Other road charges (17) Postage, telegrams and telephones	∫ 300 840	4,740	
		(18) Printing and stationery (19) Miscellaneous expenses and allowances	3,500 22,160	19,480	
		Total (h)	1,99,880	9.01.640	1 04 000
		Carried over	24,81,260	2,01,740	1,7.4,070 25,75,877

NUMBERS.		·	Bunger]	BSTIMATE.	Ассотите
1924-25.	1925-26.	B.—ARMY EDUCATION—contd.	1935-26,	1924-25.	1928-94.
ا		I INDIA PROPER AND BURMA-contd.	Re.	Re.	Rs.
		Brought forward .	24,81,260	28,46,430	25,75,877
		(i) King George's Royal Military Schools, Jullundur and Aurangabad Serai.			
-		Students-	h		
		(1) Provisions for students—	i		1
		Value of issues in kind	} }	36,000	
		(2) Clothing for students—	ĺĺ	•	
		Value of issues in kind	[]	4,000	
}		Instructional charges—	 -		ii
18	18	(3) Pay and allowances of Indian officers and soldiers	}}	29,340	
8	. 8	(4) Pay and allowances of other instructional Staff (including fees)	{	8,960	ı
	ı	(5) Instructional stores and equipment	<u> </u>		
	,	General Maintenance charges—		{	
	•	(6) Medical charges—		 	1
2	2	 (a) Pay and allowances of medical establishment (b) Medical stores and other expenses 		2,880 200	
		(7) Provisions for Staff—	1,57,900	<u> </u>	
		(a) Value of issues in kind]] 8,290	
	!	(b) Messing and money allowances		180	1
		(8) Clothing for Staff —	}}	i I	
		(a) Value of issues in kind	[]	600 720	
		(9) Fuel, light, water and miscellaneous stores (10) General equipment	{ 	2,550 800	I.
		Administration charges—	 {		
	•	(11) Pay and allowances of officers with King's Commission.		13,500	
1 4	1 4	(12) Pay and allowances of Indian officers and soldiers (13) Pay and allowances of clerks and other establishments		1,870 6,760	
28	28	(14) Transportation charges—	} 	,	l
İ		(a) Travelling and outstation allowances • • •			1
ł		(b) Rail charges]	1,240	į
[(c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (15) Postage, telegrams and telephones]]		
}		(15) Postage, telegrams and telephones	! 	0 100	
}		(16) Printing and stationery)	3,120 4,670	
}		•			
		Total (i) .	1,57,900	1,15,680	***
		Carried over .	26,39,160	29,62,110	25,75,87

Nu	(BEBO.		Впревт	Esti mate.	Accounts.
19 24-2 5.	1925-28.	B.—ARMY EDUCATION—concld. I.—India proper and Burma—concld.	1925-26.	1924-25.	1923-21.
•	!		Rs.	Rs.	Rs.
		Brought forward	26,39,160	29,62,110	25,75,877
		(j) Miscellaneous—			
		(1) British Army School Scholarships	15,000	19,200	}
		(2) Donations, etc., to educational institutions	2,40,500	2,40,500	ļ
	•	(3) Books, maps, printing charges and technical equipment .	35,000	83,500	
•	(Provision for vernacular newspapers	•••		
		(4) Regimental munshis—		}	<u> </u>
		(a) India proper and Burma (b) Aden	63,500	\$ 52,100 400	
		(5) Language rewards—			[
		(a) for British officers . { India proper and Burma Aden .	\$ 1,50,000	2,00,000 10,000	
	}	(b) for Indian officers . { India proper and Burma Aden	\$ 30,000	{ 49,000 1,000	
		(6) Assistance to unattached list ranks towards the education of their children	10,000	10,000	
		(7) Central, District and Brigade libraries— (a) India proper and Burma	13,200	13,200	
	[(8) Central library, Army Headquarters	300 2,500	300 2,500	
		(i) Pay and allowances of officers studying in China and Japan (10) Fees and allowances of examiners (including allowances to official interpreters)—	80,000	1,00,000	
•		(a) India proper and Burma (b) Aden	} 25,000	29,700 300	
6	6	(11) Board of Examiners	45,000	45,000	
	ļ	Total (j)	7,10,000	8,06,700	3,85,397
		Deduct-probable savings	1,00,000	•••	
		Total Head II-B.	32,49,160	37,68,810	29,61,274

Observations.

The reduction of 5.20 lekhs in Budget, 1925-26 as compared with Budget, 1924-25 is made up of several variations of which the following decreases are the principal ones:—

(*)	Garrison, Regiments Head I-A(I)	al e	to.,	scho	ols for	Indian	Tr	oop s, d	ue chi	iefly (to (ran	sfer of	pro	vieion	to	In lakhs.
(ii)	Language rewards	•	;	•	•	•	•	•	•	•	•		•	-		3.40
(iii)	Probable savings							•	•	•	•	•	•	•	•	·80
•	J	•		-	•	•	•	•	•	•	•	•	•	•	•	1∙0∂
,													Tota	1		5.20

Numbers.			BUDGET ESTIMATE.		Accounts.
24-25.	192 5-2 6.	The state of the s	1925-26.	1924-25,	1923-34,
	1	(i) INDIA PROPER AND BURMA.			-
ł		(1) Provisions and Diets	Re. 29,47,000	Rs.	R≢.
1	. '	(2) Clothing	5,57,000	3 8,00,000	
- 1		(3) Surgery and Dispensary-	0,07,000	7,11,470	1
		(a) Drugs and dressing instruments	. 11,09,620	18,00,000	
		(b) Wines and spirits	49,580	}	
		(c) Other charges (4) Washing of clothing, hedding, etc.	1,81,860	1,95,800	
		(5) Accommodation—	•)	
		(a) Rent of hired buildings	260	1	İ
		(b) Repairs			
		(c) Rates and taxes	•	:::	
	Ì	(d) Conservancy charges	1,07,060	80,000	
	ł	(6) Fuel, light and water	5,08,160	2,80,000	
!	Í	(7) Barrack furniture, utensils, bedding and blankets. (8) Convalescent homes for officers.	4,70,000	6,10,100	}
		Staff—	17,420	60,000	
244	226	(9) Pay and allowances of officers, Royal Army Medical Corps	. +35,82,230	38,58,200*	}
301	271	(10) Pay and allowances of officers, Indian Medical Service	. +38,13,870	42,02,360*	
18	18	(11) Pay and allowances of dental officers	1,83,600	1,62,600	
321	324	(12) Pay and allowances of Assistant Surgeons	13,26,840	13,25,580	
266 719	266	(13) Pay and allowances of nurses	8,49,920	8,46,920	
	715 443	1 (15) Pay and allowances of Royal Army Medical Corps Ranks	9,00,900 6,98,120	8,64,480	
43	43	(16) Pay and allowances of Matrons (for family hospitals)	48,490	58,090	}
792	7.402	(17) Pay and allowances of subordinate Indian personnel .	. 16,14,130	13,39,830	
	,,	(18) Provisions for Staff—		}	}
	ļ	(a) Value of issues in kind	6,76,550		
		(b) Messing and money allowances	48,110	15,620	}
]	(19) Clothing for Staff— (a) Value of issues in kind	. 2,00,570	2,21,370	
		(b) Cash allowances	2,08,320		į.
)	(20) Maintenance of officers' chargers-			ļ
		(a) Syce allowance	1,72,000	1,06,740	
i		(b) Forage	• 5 .,,	1,98,540	
ļ		(21) Accommodation—	ĺ	1	1
]	(a) Rent of hired buildings			
		(c) Rates and taxes			
	Į	(d) Conservancy charges	•	•	
		(22) Fuel, light and water	69,010	45,920	[
	}	(23) Barrack furniture, utensils, bedding and blankets.	90 180	•••	
		(24) Special expenditure on account of families of British soldiers	-38,160 77,710	85,100	
	}	(25) Punkha pulling and tattic watering establishments for staff (26) Running Expenses of motor ambulances—	1) 11,120	00,100	ļ
117	117	(a) Charges of personnel · · · ·	. 53,890	53,820	
11,	, , , ,	(b) Petrol, lubricants, tyres and repairs	1,03,970	69,480]
		(a) Ranla cament of vehicles		19,000	
		(27) Maintenance and running expenses of water filtration plants	13,000 8,69,720	13,000	j
		(28) Water and electricity supplied by M. E. S.	1 0,00,120		
•		(29) Transportation charges—		•	ļ
		(a) Travelling and out-station allowances	4.75,000		ĺ
		(b) Rail charges.	1,40,150	73,860	1
		(c) Sea and inland water charges	16,000	8,000	1
		(d) Mechanical Transport charges		£ 1,00,000	}
		(t) Other road charges	3,05,150	2,14,000	
		(20) Postage, telegrams and telephones	75,000	82,000	
		(31) Printing and stationery	9,800	9,600	
		(89) Miscellaneous expenses	2,88,000	3, 30,000	}
		(33) Lump provision for revision of pay and allowances of officers	5,00,000		
		Total C (i)—Carried over	. 2,32,07,150	2,24,81.090	2,10.89.7
	l	I Utal O (V) — Online ofti		1	' ' ' ' '

^{*} Include respectively provision for 28 and 45 additional officers for nine months.

† Include respectively provision for 20 and 30 additional officers for nine months.

Numbers.		-	Budger	Accounts	
1924-25. 1925-26.		C.—WORKING EXPENSES OF HOSPITALS—contd.	1925-26,	1924-25.	1928-24.
			Rs.	Rs.	Rs.
		Brought forward .	2,32,07,150	2,24,81,090	2,10,89,767
		(ii) Aden—			
,		Patients—	, WD 000		
		(1) Provisions and Diets	70,000 11,100	1,00,000 28,000	
		(3) Surgery and Dispensary— (a) Drugs and dressing instruments	21,000	21,000	
	•	(b) Wines and spirits	6,000	7,000	·
		(4) Washing of clothing, bedding, etc.	100	1,000	
	. [(5) Accommodation—			
		(a) Rent of hired buildings	***	***	
		(b) Repairs $\cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot$	820	•••	
[((d) Conservancy charges	5,200	300	
		(6) Fuel, light and water	9,200	600	
		(7) Barrack furniture, utensils, bedding and blankets	•••	•••	•
	{	Staff—	•		
4 5	4. 5	(8) Pay and allowances of officers, Royal Army Medical Corps (9) Pay and allowances of officers, Indian Medical Service	58,460 52,440	56,460 63,720	
<u></u>		(10) Pay and allowances of dental officers	01.060	00.000	
9	9	(11) Pay and allowances of Assistant Surgeons , (12) Pay and allowances of nurses .	21.960 17,540	20,820 26,700	
16	16	(13) Pay and allowances of Sub-Assistant Surgeons	23,000	16,560	
_	28	(14) Pay and allowances of Royal Army Medical Corps Ranks	42,660		
745		(15) Pay and allowances of Matrons (for family hospitals).	***		
145	95	(16) Pay and allowances of subordinate Indian personnel (17) Provisions for Staff—	21,000	26,500	-
	ľ	(a) Value of issues in kind (b) Messing and money allowances	13,340 2,320	12,560 430	_
	•	(18) Clothing for Staff—	,,,,,,	#00 j	
		(a) Value of issues in kind	4,120	4,840	
		(b) Cash allowances	6,460	5,290	
		(19) (a) Syce allowance (b) Forage allowance	1,080	1,080	
		(c) Value of forage issued in kind	1,800	1,800	
		(20) Accommodation—	1,000	1,700	
		(a) Rent of hired buildings	•••	, 	
		(b) Rates and taxes	•••		
		(c) Conservancy charges (21) Fuel, light and water	2,000		
		(22) Barrack furniture, utensils, bedding and blankets	1,040 700	1,660 600	•
	1	(23) Special expenditure on account of families of British sol-		000	
		diers.	1,560	•••	
		(24) Punkah-pulling and tattie-watering establishments for staff (25) Water and Elactricity supplied by M. E. S.	720 13,500	900	
		Administration—			
		(26) Transportation charges—	-	}	
		(a) Travelling and out-station allowances	2,700	8,000	
		(b) Rail charges (c) Sea and inland water charges	1,600	1,600	
ł	ł	(d) Mechanical Transport charges	8,500	1,400	
		(e) Other road charges	250		
ŀ		(27) Postage, telegrams and telephones	910	500	
		(28) Printing and stationery	470	50 (
		(29) Miscellaneous expenses	. 9,300	7,190	
		Total C. (ii)	4,32,850	4,05,570	2,25,760
1	j	Carried over	2,36,40,000	2,28,86,660	2.13.15.52

1924-25. 1925-25. 1925-25. 1924-25.	Nux	(BERS.		Bunger	Estimate,	ACCOUNTS.
(iii) South and East Persia— Patients— Patients— Patients— Patients— Patients— (2) Clothing (3) Sungery and Dispensary— (2) Clothing (3) Sungery and Dispensary— (3) Drugs and dressing instruments (4) Wises and spirits (5) Wines and spirits (6) White charges (4) Washing of clothing, bedding, etc. (5) Maintenance of equipment— 1,500 Staff— (6) Pay and allowances of officers, Royal Army Medical Corps (7) Pay and allowances of Sub-Assistant Surgeons (6) Pay and allowances of Sub-Assistant Surgeons (6) Pay and allowances of Royal Army Medical Corps Ranks (10) Pay and allowances of subordinate Indian personnel (11) Provisions for Staff— (2) Value of issues in kind (3) Messing and money allowances (11) Provisions for Staff— (2) Value of issues in kind (3) Messing and money allowances (12) Clothing for Staff— (2) Value of issues in kind (3) Fuel, light and water (14) Transportation charges— (14) Transportation charges— (2) Tavelling and out-station allowances (3) Rail charges (4) Mechanical Transport charges (5) Rail charges (6) Other road charges (6) Rail charges (7) Postage, telegrams and telephones (15) Prostage, telegrams and telephones (15) Prostage, telegrams and telephones (15) Postage, telegrams and telephones (16) Printing and stationery (17) Miscellaneous allowances (17) Miscellaneous allowances (18) Postage, telegrams and telephones (18) Prostage, telegrams and telephones (18) Prostage, telegrams and telephones (18) Prostage, telegrams and telephones (18) Postage, telegrams and telephones (18) Prostage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams and telephones (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegrams (18) Postage, telegr		1925-26.	C.—WORKING EXPENSES OF HOSPITALS—concld.	- -		1923-24,
(1) Provisions and Diet 2,400 10,000 2,000 (2) Clothing 1,000 2,000 2,000 (3) Surgery and Dispensary—			(\$10) Down with Dust I ersta—2	Rs. 2,36,40,000	Re. 2,28,86,660	Rs. 2,13,15,5
(v) Exchange on Home expenditure	6	6 	(1) Provisions and Diet (2) Clothing (3) Surgery and Dispensary— (a) Drugs and dressing instruments (b) Wines and spirits (c) Other charges (4) Washing of clothing, bedding, etc. (5) Maintenance of equipment— Staff— (6) Pay and allowances of officers, Royal Army Medical Corps (7) Pay and allowances of officers, Indian Medical Service (8) Pay and allowances of Sub-Assistant Surgeons (9) Pay and allowances of Royal Army Medical Corps Ranks (10) Pay and allowances of subordinate Indian personnel (11) Provisions for Staff— (a) Value of issues in kind (b) Messing and money allowances (12) Clething for Staff— (a) Value of issues in kind (b) Cash allowances (13) Fuel, light and water Administration— (14) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Ser and inland water charges (d) Mechanical Transport charges (e) Other road charges (f) Postage, telegrams and telephones (16) Printing and stationery (17) Miscellaneous allowances Deduct portion recoverable from His Majesty's Government Total C. (iii) (iv) Expenditure in England— Furlough allowances and miscellaneous expenditure	1,000 5,000 200 300 1,500 27,840 6,170 9,900 3,690 110 1,460 1,500 300 6,700 1,300 200 580 70,150 4,000 66,150 6,50,000	2,000 3,600 900 23,280 5,700 14,000 6,170 400 2,440 2,660 1,000 800 76,920 78,920 7,40,000	37,682 7,63,766

(a) See the last page of Head II.

The total provision for 1925-26 is Rev 5.67 lakks more than the Budget, 1924.25. This is made up of the following variations:—

1							Lakhs.
	Transfer of charges of certain medical personnel from Head IA (II) (d) and	Head	I—B	(II) (e)			11.11
(2)	Cost of electricity and water supplied by the M. E. S.			•	•		8.83
(3)	Lump provision for revision of pay of Army Medical officers with reference to	Lee C	វាជាជាទ	sion pr	oposa	le.	5.00
(4)	Provision for conservancy charges	•	•	•	•	•	•27
(5)	Increased provision under M. T. charges	•	•	•		•	.84
(6)	Increased provision under Transportation charges	•	•		•		2.02
(7)	Further retronchment consequent on the reduction of fighting troops or otherw	isc, al	out	•	•	•	-7:00
(8)	Smaller expenditure on account of provisions and diets, clothing, etc., to patien	ts, on	the b	asis of	robal	ble	
	requirements	•	•	•	•	•	-11.27
(9)	Less provision under syce and forage allowances, on the basis of actuals .	•	•	•	•	•	 1·38
(10)	Smaller expenditure on convalescent homes for officers	•	•	•	•	•	—·48
(11)	Reduction in English expenditure on account of furlough and leave allowances	•		•		•	-1.94
, ,							6.63

Nux	BERS.	D.—WORKING EXPENSES OF DEPOTS, ETC.—	Вирскт	ESTIMATE.	Accoust
1924-25.	1925-2 ⁶ .	D.—WORKING EXTENSES OF DEFOLE, DE-	1925-26.	1924-25.	1923-94
		(a) Arsenals and Ordnance Depôts—	Rs.	Rs.	Rs.
		(i) India proper and Burma—			
		(i) Depôts proper—			
		Staff— (1) Pay and allowances of officers with King's Commission.	5,87,410	5,83,460	
39 26	41 26	(2) Pay and allowances of departmental officers	2,13,120	2,09,040	
418	423	(3) Pay and allowances of British soldiers	18,82,880 48,140	14,00,330	
18	7	(4) Pay and allowances of British artificers (civilians) (5) Pay and allowances of Indian officers	5,520	1,12,560 6,310	
202	8 20 7	(6) Pay and allowances of Indian artificers .	80,880	63,020	•
449	452	(7) Pay and allowances of clerks and office servants.	3,90,530 2,62,260	3,72,490	
1,549	1,554	(8) Pay and allowances of Indian other ranks (lascars) . (9) Pay and allowances of menials and other Indian estab-	₩,U₩,₩UU	2,89,140	
***.	66	lishment	13,460	{	
		(10) Temporary labour	9,20,000	16,00,000	
}		(11) Provision— (a) Value of issues in kind	2,28,350	3	
ļ		(b) Cash allowances	83,630	} 2,64,390	•
		(12) Clothing—	51,660	,	
	ļ	(a) Value of issues in kind	74,830	1,19,360	
		(13) Other stores for staff	57,170	59,080	
-		(14) Special expenditure on account of families of British soldiers	1,50,160	1,17,170	•
		(15) Pay and allowances of teaching staff of Indian Military	1,00,100	1,11,110	
		Establishment	3,880	•••	
		(16) Deduct—Probable savings	1,00,000		
		(17) Transportation charges—			
		(a) Travelling and out-station allowances	1,20,450	1,22,020	
		(b) Rail charges	18,36,000 89,000	1 4 ,98,600 30,000	
!		(d) Recurring expenses of Mechanical Transport attached to Depôts—		00,000	
5	5	(i) Charge of personnel.	2,800	2,400	
]		(ii) l'etrol, lubricants, tyres, repairs and miscellaneous stores	1,600	7,900	
Ì		(e) Other road charges	1,97,100	2,23,000	
		(18) Postage and telegrams (19) Telephones	63,190	69,810	
		(20) Printing and stationery	4,280 9,280	6,310	
		(21) Contingencies and miscellaneous expenses	30,950	24,000	
ļ		(22) Losses— (a) Loss on sale of surplus stores	`	(10,00,000	
		(b) Loss on stores in charge	60,30,000		
		(c) Loss arising from cancellation of demands on Ordnance Factories	1 H 00.		
		General Standing charges—	15,000	•••	
		(23. Medical charges—	} 600	6 00	
		(a) Charges of establishment (b) Other charges	} 000	000	
		(24) Accommodation —			
		(a) Rent of hired buildings	•••	•••	
		(b) Repairs (c) Rates and taxes	40.080		
		(d) Conservancy charges	43,670 32,170	1,500 25,140	
		(25) Expenditure on repair of equipment, etc.	32,72 800	•••	
İ		(26) Fuel, light, water and miscellaneous stores (27) Incidental charges on stores	4,98 600	7,98,000	
		(28) Cost of introduction of new stores atc.	2 ,000 2,50,000	•••	
į	ļ	(29) Expenditure on experiments and tests, etc.	50,000	•-1	
ł		Carried over	48 88 800	90,05,630	
i		- January Control of the Control of	48,88,320	80,00,000	

Nux	BERG.	·	Budger 1	estimate.	Accounts.
¥9 24- 26.	1925-26.	D.—WORKING EXPENSES OF DEPOTS, ETC.—contd.	1925-26.	1924-25,	1923-24.
		Brought forward . (a) Arsenals and Ordnance Depôts— $contd$.	Rs. 48,88,320	Re. 90,05,630	Rs.
5	5	(i) India proper and Burma—concld. (i) Depôt proper—concld. General Standing charges—contd. (30) Care-taking and custody— (a) Fire protection (b) Police (c) Chaukidars (31) Machinery and Plant— (a) Repairs and replacements (b) Deduct part of expenditure transferred to workshops	6,800 2,360 4,100 60,000	2,500 1,750 3,600 64,000	
		(ii), Workshops— Direct charges— (1) Labour—	49,61,580	90,77,480	
		(a) Total (b) Deduct work done for workshops (c) Deduct (or add) increase (or decrease) under unfinished work	8,00,000 —90,000	•••	
		(2) Material— (a) Total (b) Deduct work done for workshops (c) Deduct (or add) increase (or decrease) under unfinish-	23,90,000 1,10,009	•••	
		ed work General and indirect charges— (3) Maintenance of equipment (4) Loss by fluctuation in prices	2,00,000	•••	
	,	 (5) Fuel, light, water and miscellaneous stores. (6) Supervising establishment and miscellaneous labour. (7) Deduct amount obtained from sale of scrap, etc. 	1,00,000 17,000 16,480	•••	
		Outturn— (8) Deduct value of work charged to units and other parties (9) Deduct value of manufactured or repaired articles transferred to Head IV-H	32,90,520 4,17,200 3,00,000	1,20,000	,
		(10) Deduct —value of work charged to depot	32,72,800 6,99,480	···	
	•	(12) Increase, or decrease (—) in value of stores and unfinished work held by workshops	•••		(a)
		(ii) Aden— (i) Depôts proper— Staff— 1 No construents of deportments of deport	9,040	88,07,480	1,89,86,305
1 14 9 3 10	1 14 9 -3 10	(1) Pay and allowances of departmental officers (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian artificers (4) Pay and allowances of clerks and office servants (5) Pay and allowances of Indian other ranks (lascars) (6) Temporary labour (7) Provision—	54,700 3,690 2,610 1,170 12,550	51,340 3,690 2,430 1,140 12,000	
		(a) Value of issues in kind (b) Cash allowances (8) Clothing— (a) Value of issues in kind (b) Cash allowances	2,760 720 870 1,130	2,000 960	
}		(9) Other stores for staff Total (a), carried over	92,760	85,380 85,380	
:		Total (a), carried 5102	42,62,100	88,07,480	1,89,86,305

Nus	(BERS.	-	Вирект К	STIMATE	ACCOUNTS.
1924-25.	1925-26.	DWORKING EXPENSES OF DEPÔTS, ETCcontd.	1925-26.	1924-25.	1923-34
			Rs.	Rs.	Rs.
			42,62,100	88,07,480	1,89,86,305
		Brought forward . {	92,760	85,380	
		(a) ARSENALS AND ORDNANCE DEPÔTS—concld. (ii) Aden—concld.			
		Depôts proper—concld. Staff—contd. (10) Special expenditure on account of families of British soldiers Other administration charges—	4,800	4,800	
		(11) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Other road charges (12) Postage, telegrams and telephones (13) Contingencies and miscellaneous expenses	2,780 6,000 12,000 1,820 480 180	2,650 350 260 1,820 480 780	
		(14) Deduct - Probable saving on account of closing of the depot	50,000		
-		(iii) Expenditure in England— Total (a) (ii)	70,820	96,470	
		Furlough allowances, etc	3,13,000	2,98,000	3,70,986
•		(iv) Exchange on Home expenditure. (v) Deduct amount included on account of expenditure in England under Head II E (f) (15).	1,04,330 1,08,000	1,28,990 -2,86,000	(a)
-		Total (a), carried over .	46,42,250	90,44,940	1,93,57,291

(a) See the last page of Head II.

Observations.

The reduction of 44.03 lakhs in 1925-26 as compared with 1924-25 is made up mainly as follows:—

												Lakhe.
(1)	Redistribution of personnel within the sanctioned a	strength	bet we e	n the :	M. G.	S. an	d the	Q. M.	G.			0.28
(2)	Smaller provision for fuel, light and miscellaneous	stores	•					•				2 00
	Smaller provision for losses on sales											. 0.30
(4)	Credit on account of increase in the value of	stores on	charg	e afte	r repa	irs (c	orres	onding	deb	t will	be	
151	found under Head IV-H-Ordnance)	•	•	•	•	•	•	•	•	• .	•	46.10
(0)	Larger credit on account of work done for Unite,	etc	•	•	•	•	•	•	•	•	•	2-97
(6)	Larger credit on account of work done for Stock	•	٠	•	•	• `	•	•	•			1.50
(7)	Anticipated savings on pay and allowances of staff	Топассо	unt of	shorts	ge		,	•				1.00
(8)	Anticipated savings on account of closing down of	Ordnanc	e Dep	St at	Aden	•						0.20
(9)	Amount obtained from sale of scrap, etc.		•					_	-	_		0.16
(10)	Increase in transportation charges				•	_	•	<u>.</u>	•		•	-3.81
(11)	Charges by the M. E. S.					-	·		•	•	•	— ·40
(12)	Increased provision for temporary labour		•		•	•	•	•	•	•	•	_1·37
	Increase in the provision for Marriage allowances	of Briti	eh ent	liars	•	•	•	•	•	•	•	—:33
(14)	Provision for cost of introduction of new stores,	oto Elter	ma 99	(*) 180 mere	• N #	* (00)7	•	•	•	•	٠	
(15)	Increase in English expenditure	occ. [Itel	пв 22	(*), (20) and	(29)]	•	• •	•	•	•	3.15
•	Minor fluctuations	• •	•	•	•	•	•	•	•	•	•	-1.68
(10)	Minor nadidations	•	•	•	•	•	•		• ,			34
		•							•			
								Net r	educt	ion		44.03

Nomi	BR9.		Budget	Estinate.	ACCOUNTS
1924-25.	1925 -2 6.	DWORKING EXPENSES OF DEPÔTS, ETCcontd.	1925-28.	1924-25.	1923-24,
		Brought forward .	Re. 46,42,250	Rs. 90,11,940	Rs. 1,93,57,29
		(b) CLOTHING DEPÔTS (i) Depôts proper-			2,00,01,1
		Staff—			
3	8	(1) Pay and allowances of officers with King's Commis-	58 510	11 630	
4	อี	(2) Pay and allowances of Departmental officers	58,510 41,520	82,160 44,820	
21	24	(3) Pay and allowances of British soldiers	87,920	72,800	
7 46	1 60	(4) Pay and allowances of Indian artificers	240 50,270	2,150	
	13	(5) Pay and allowances of clerks and office servants(6) Pay and allowances of Indian store-keepers	0,840	39,160 	
30	88	(7) Pay and allowances of Indian other ranks (lascars)	12,790	5,700	
૪	62	(8) Pay and allowance of other Indian establishment	30,650 1,60,45 0	3,840 96,600	
	!	(9) Temporary labour		00,000	
		(a) Value of issues in kind	12,420	} 7,050	
		(b) Cash allowances	1,620)	
		(a) Value of issues in kind	2,840	} 3,090	
		(b) Cash allowances	3,850 3,160	200	
		(12) Other stores for staff	0,100	200	
		soldiers	6,530	1,900	I
		Other administration charges—			
		(14) Transportation charges— (a) Travelling and out-station allowances	11,500	1,500	i
	}	(b) Rail charges	2,00,000	1,08,900	
		(c) Sea and inland water charges	27,650 30,000	2+,000	
		(d) Other road charges	10,850	6,000	
		(16) Stationery and printing	1,700 70,580	850	
	ļ	(17) Contingencies and miscellaneous expenses (18) Losses—	10,000	83,670	
	1	Loss on sale of surplus stores	}	£ 5,50,000	
	1	Loss on stores in charge	2,00,000	L	
·		General Standing charges— (19) Medical charges	•••	•••	
		(20) Accommodation—		1 000	
		(a) Rent of hired buildings	•••	1,800	
		(b) Repairs	2,220	•••	
		(d) Conservancy charges	600 19,400	70,000	
ı	ĺ	(21) Fuel, light, water and miscellaneous stores	10,400		
		(23) Care-taking and custody—			1
_		(a) Fire protection	6,370	2,100	
в	21	(b) Police	7,780	9,820	
		(24) Machinery and Plant—			
		Repairs and replacements • • •			
		Total (b)	10,71,220	12,28,080	13,65,44
		Carried over .	57,13,470	1,02,73,020	2,07,22,7
		Observations.			
\mathbf{T} be	reduction	on of 1.57 lakhs in 1925-26 as compared with 1924-25 is made up main	ly as follows	8·50	
	(1) Si	naller provision for loss on sales	• •	. 61	
			G. and th	. 20	
	(4) R	redistribution of personnel within the sorctioned establishment between Q. M. M. G. S. See page 88	• •	- 1·25 - ·64	
	(5) T	emporary Labour ransportation charges	• •	-75	-
	7.41				

Nu¥	BERO.		BUDGET E	estimate.	Accounts
924-25.	1926-28.	-	1925-26.	1924-25.	1923-24
	•	D.—WORKING EXPENSES OF DEPOTS, ETC.—contd.	Rs.	Rs.	Rs.
		Brought forward .	57,13,470	1,02,73,020	2,07,22,734
	i	(c) Supply Depôts— Staff—			
96	116	(1) Pay and allowances of officers with King's Commission]
		and Departmental Officers	14,85,330	14,05,200	j
268	252	(2) Pay and allowances of British soldiers	8,78,090	9,95,700	ĺ
44	44 ((3) Pay and allowances of Indian officers	53,690	64,940	}
718	710	(4) Pay and allowances of clerks and office servants	5,70,470	5,85,860	1
170	176 1232	(5) Pay and allowances of Indian store-keepers	1,75,390	1,65,010	ί.
968	1202	(6) Pay and allowances of Indian followers (including	8 60 050		}
		lascars)	3,73,250	2,05,860	
		(7) Temporary labour	5,50,000	6,12,600	
		(8) Food and food allowances of staff	55,710	69,280	}
ĺ		(9) Clothing and clothing allowances of staff (10) Other stores for staff	26,570 8,650	83,570	ļ
1		(11) Special expenditure on account of families of	0,000	•••	ļ
		British soldiers	1,11,716	1,08,780	<u> </u>
	•	(12) Maintenance of officers' chargers—		1,007,700	1
l		(a) Syce Allowance	17,190	17,190	
		(b) Forage	31,530	28,560	1
		Other administration charges—		20,000	
ì		(13) Transportation charges—			
ļ		(a) Travelling and out-station allowances	1,69,400	1,14,360	
1		(b) Rail charges	34,00,000	32,61,000	
ď		(c) Sea and inland water charges	1,30,000	2,16,300	
		(d) Other road charges	23,00,000	13,75,000	
- 1		(14) Postage, telegrams and telephones	87,970	1,20,250	
j		(15) Contingencies and miscellaneous expenses (16) Losses—	3,16,020	4, 59,800	
		(a) Loss of stores in transit	} 17,0 9 ,000	17,09,000	ļ
ļ		(b) Loss of stores in charge	71,00,000	11,00,000	ļ
]		General Standing charges—			 }
ŀ		(17) Accommodation—	00.010		
J		(a) Rent of hired buildings (b) Repairs	20,210	30,700	
		(c) Rates and taxes	6,180 80	***	
ľ		(d) Conservancy charges	4,440	1,280	
l		(18) Fuel, light and miscellaneous stores	14,78,100	13,29,100	
		(19) Incidental charges on stores	46,000	54,000	
		(20) Care taking and custody—	23,000	01,000	
ł		(a) Fire protection	3,770	100	1
J		(b) Police	•••	4**	{
1		(c) Chowkidars	73,620	36,600	
ļ		(21) Machinery and Plant—	_	-	,
- 1		Repairs and replacements (22) Luss on turn-over of maintenance of	3,130	40,000	1
		(22) Loss on turn-over of maintenance of mobilization reserves (23) Water and electricity supplied by M. E. S.		1,97,000	}
1		and the state of t	1,79,660	•••	<u></u>
		Total (c)	1,48,44,260	1,82,87,040	1,43,15,28
- 1	í	Carried over .	2,00,57,730	2 35 10 060	3.50.37.9

Observations.

	1925-26 is more than		,	~~ .,	,	1517	ns an	ie to	tne i	0110 A	ving	cause	8			
(8)	Larger provision for road for credit for services	charges, i	.e., cost	of	Gover	nment	tran	sport	utilise	d (tl	here	is la	rger	provis	sion	In la
(12)	Uther transportation char	'rrae			•	•	•	•	•	•	•	•	-	· .		9
(888)	More provision for misce	llancons st	ores du	. + ~ ~	nuahaa		•	. •	. •	.•	•				•	1
` '	More provision for misce in supply Depôts		-	, co h	OT OTTAKE	OI C	IDVAS	bags	to com	plete	the :	author	rised	equipm	ent	
(iv)	Provision for cost of wat	oole haa ra	tricita e	nn-1:	nd h- 1	u :1:4	_ 13_		. .	•	•	•	•	• •		1
			page 3	appır	ear by a	o iii(ai	A 12 D &	neer	Betvic	0g	•	•	•	•	•	1
[693]	Reduction in mobilization	TORATVA		•	•	•	•	•	•	•	•	•	•	•	,	
(vii)	Transfer to Head II-D	(d). (page	77) .	•		•	•	•		•		•				1
	Other variations, net .	(-) (PuBo	••,	•	.•	•	•	•	•	•		•				
(2111)																

Num	BERS.	· ·	Budest	Estinate.	Accounts.
1924-25,	1025-26.	D.—WORKING EXPENSES OF DEPOTS, ETC.—contd.	1935-26,	1924-32,	1993-94.
		Brought forward .	Ra. 2,00,57,730	Rs. 2,35,10,060	Rs. 3,50,37,968
***		(d) GRAIN CRUSHING DEPOTS AND FLOUR MILLS-			
•••	1 25	(1) Pay and allowances of officers (2) Pay and allowances of other establishments	9,730		
-		(5) Miscellaneous expenses	42,210 2,44,410		
	1	(4) Rail charges	2,80,000		
		Total (d)	5,76,850		
		(e) MEDICAL STORE DEPÔTS— (i) Depôts proper— Staff—	0,10,000		
5 14	12	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of Assistant Surgeons and Sub-Assis-	77,720	98,970	
		tant Surgeons	61,980	69,010	
	ر 93	(3) Pay and allowances of Chemists (4) Pay and allowances of clerks and office servants			
577	481	(5) Pay and allowances of Stores Establishment.	88,330 1,88,230	2,84,400	
	1	(6) Temporary labour	5,410	4,800	
		Other administration charges— (7) Transportation charges—]		
		(a) Travelling and out-station allowances	2,360	2,550	
•		(b) Rail charges	1,78,000	1,50,000	
		(c) Sea and inland water charges	37,200	50,000	
		(d) Road charges	14,000	30,000	
		(9) Contingencies and miscellaneous expenses	16,000 8,930	16,000 22,240	
		(10) Accommodation—		-2,210	
		(a) Rent of bired buildings)		
	ì	(b) Repairs	6,520	2,000	
		(d) Conservancy charges	1)		ı
		General Standing charges—	}		
		(11) Fuel, light, water and miscellaneous stores	70,020	1,00,000	
		(12) Water and electricity supplied by M. E. S	21,850		
	1	(14) Machinery and Plant—	5,000	4,000	
		Repairs and replacements	500	8,000	
	1	(15) Deduct—Share of expenditure transferred to workshops .	•••	•••	
		(ii) Workshops—	1		
		Direct Charges— (1) Labour	25,260	20,000	
		(2) Material	6,40,000	7,00,000	
		General Standing charges—		' '	
		(3) Machinery— Repairs and replacements	25,400	20,000	
•	ļ	(4) Power .	24,500	80,000	
		(5) Accommodation	6,550	10,000	
	_	(6) Charges of staff	10.000		
1	2 5	(i) Assistant Surgeon	12,960 36,300	5,520 26,470	
81	55	(tit) Indian clerks, storekeepers, etc.	4,700	21,790	
01	1	(7) Transportation charges	•••	1)	
	t	(8) Stationery	8,500	6,220	
		(9) Contingencies	0,000	}	
	1	(10) Deduct-Value of work charged to units and other parties.	•••	•••	
	1	(11) Deduct-Value of manufactured or repaired articles trans-	703100	0 50 000	
		ferred to Stock Account Head IV-F.		—8,50,000	
		Total (e)	7,68,040	8,26,470	-4,02,044
		Carried over .	2.14.02.120	2,43,86,580	8,46,35,924
	1	Observations.	, , , •	,_,_,,,,,,,	

2. Of the decrease of 58 lakh in Budget, 1925-26 as compared with Budget, 1924-25 under Head II-D (e), 34 lakh occurs under Pay and allowances of staff and is due to reduction of establishments and the balance under

fluctuating and other charges.

^{1.} Head II-D (d) has been opened to provide for expenditure relating to Grain Crushing Depôts and Flour Mills now recorded partly under Head I (A) (I) and partly under Head II-D (c). Of the total provision of 5.76 lakhs, 1.61 lakhs is by transfer from the latter Head, 1.14 lakhs from the former Head and 2.80 lakhs from Head VI-A (a) (4) (i)—Rail charges.

Nex	BERS.		Budget 1	ESTIMATE.	Accounts.
9 ?4-25.	1925-26	D.—WORKING EXPENSES OF DEPOTS, ETC.—contd.	1925-26.	1921-25.	1923-24.
······································		Brought forward .	Rs. 2,14,02,120	Rs. 2,43,36,530	Rs. 3,46,35,924
		(f) Veterinary Hospitals—			
;		Patients — (1) Forage (2) Drugs, medicines, surgical instruments and appliances	3,35,400 55,000	5,39,000 55,000	
		(3) Shoeing Staff—	1,160	1,200	
87 7 714	33 6 709	(4) Pay and allowances of officers with King's Commission (5) Pay and allowances of British other ranks (6) Pay and allowances of Indian officers, veterinary assistants	4,13,700 21,650	4,28,700 24,910	
87	87	and other ranks	2,67,640 9,500 32,360	2,69,270 11,500 35,840	•
85	38	(8) Pay and allowances of clerks	-		
,		(a) Syce allowance	7,780 14,140	9,000 15,000	:
		(10) Provisions— (a) Value of issues in kind (b) Messing and money allowances	80,100 13,400	89,800 5,7 50	
		(11) Clothing— (a) Value of issues in kind. (b) Cash allowances	21,090 26,360	25,810 26,980	
		(12) Accommodation— (a) Rent of hired buildings (b) Repairs	970 200	•••	
		(c) Rates and taxes	2,130	***	
		(13) Fuel and light (14) Water and electricity supplied by M. E. S. Administration charges—	15,000 18,370	15,100 	. •
		(15) Transportation charges—	97 090	,	
		(a) Travelling and out-station allowances (b) Rail charges	37,230 13,290	8 7 ,000 9,000	
		(c) Sea and inland water charges	200	•••	
		(d) Other road charges (16) Postage, telegrams and telephones	71,000 6,840	7,000	
		(17) Printing and stationery	3,510	3,000	
		(18) Miscellaneous expenses (19) Feed of animals—	11,810	15,600	
		Value of issues in kind	25,090	21,910	
		(20) Replacement of animals (21) Special expenditure on account of families of British soldiers—	5,580	5,4 30	
		Marriage and furniture allowances (22) Miscellaneous stores	1,710	2,690	
			21,390	14,770	
		Total (f)	15,33,600	16,69,260	13,61,258
		Expenditure in England—Furlough allowances and miscellaneous .	31,000	51,000	45,709
		Exchange on Home expenditure	10,330	22,080	(a)
		•	15,74,930	17,42,340	14,06,967
		Carried over .	2,29,77,050	2,60,78,870	3,60,42,891

Observations.

The reduction of 1.67 lakhs in 1925-26 as compared with Budget, 1924-25 is made up of the following variation-

(i) Sr	naller provision for etrenchments in E	r forage, due i	to decrease i	n the	пип	ber o	fsick	anim	als		•	•		In lakhs.
(11) IV	curenonments in En	rannammenta		•	•	•	•		•	• •	•		•	-52
(##1) E	xpenditure in Englost of water and el	ianu, incinaing	rexchange		•	•	•	•	•	•	•	•	2	•32
(80) 0	ther charges, chiefl	ectricity suppl	neu by M. E.	•	•	•	• -	•			•		-	 .·18
(v) U	ransfers from Hea	y cianaportatio	on, net	• .	•	•	•	•	•		•		•	 •86
(77) 1	Lansiers flom Her	и 1в. (11) (ф), page 38	-	•	•	•	•	•	♦,	€.	•	•	17
	. , ,		υ,		1.			-						-
														1.67

:

Numbi	ers.		Bunger 1	Gotim ate.	Accousts
24-25. 19	25-26.	•	1925-20.	1924-25,	1923-24.
		D.—WORKING EXPENSES OF DEPOTS, ETC.—contd.	Rs.	Re.	Rs.
.		Brought forward		2,60,78,570	3,60,42,86
		(g) REMOUNT DEPÔIS AND BREEDING OPERATIONS— (i) Remount depôts—)		
	e	Staff—]	}	
6		(1) Pay and allowances of officers with King's Commission (2) Allowances of attached officers (8).	98,000	99,700	
24	2+	(3) Pay and allowances of British soldiers	9,800 80,010	9,800 89,090	1
196 ,301	196 2,250	(4) Pay and allowances of Remount squadron	68,980	52,600	
	_	(5) l'ay and allowances of stable and other establishments of Depôt proper	4,07,770	4,24,250	
52	5]	(6) Pay and allowances of office establishment	53,830	54,480	
		(7) Food and food allowances of staff (8) Clothing and clothing allowances of staff	30,170	30,050	
- [(9) Other stores for staff	23,940 1,570	36,210 2,890	
Ì		(10) Special expenditure on account of families of British soldiers	9,310	7,530	
- 1		OTHER ADMINISTRATION CHARGES — (11) Transportation charges—	}		
- }		(a) Travelling and out-station allowances	16,900	18,400	'
}		(b) Rail charges (c) Sea and inland water charges	2,20,000	2,28,060	
		(c) Sea and inland water charges (d) Road charges	3,600 24,500		!
		(12) Postage, telegrams and telephones	3,630	55,700	
		(13) Contingencies and Miscellaneous allowances	ייי,	55,1	
		(a) Syce allowance	900		
		(b) Forage allowance	1,650		
		(15) Purchase of animals]	19,840	
- }	•	(16) Forage	15,04,270	7,15,400	
]		(17) Cultivation expenses (18) Money compensation	•••	7,53,280 1,880	
_]	.	(19) Shoeing		1,000	ı
5 81	- 83	(20) Veterinary treatment— (a) Pay and allowances of veterinary officers .	70,950	83,950	
	. 00	(b) Pay and other charges of veterinary establishment.	82,420	30,570	
1		(c) Medical and other stores	13,880	10,380	
ĺ		(d) Veterinary hospital contingencies (21) Casualities and Castings	3,800 2,22,3 30	2,900	
İ		General Standing charges—	, ,		
	3	(22) Medical charges— (a) Pay and allowances of medical officers (assistant)			
}	-	surgeone)	19,560)	
1)	17	(b) Pay and other charges of hospital establishment	5,990	30,080	
		(c) Diet, medicines and other charges (23) Depôt cattle—	12,600	12,610	
ļ		(a) Charges of establishment	41,760	•••	
	I	(b) Forage	83,120 8,960	• . •	
-	.	(d) Purchase of stores in England	3 3,00 0	3 9,00 0	
		(e) Exchange on (d) above (24) Accommodation—	11,000	16,880	
ļ		(a) Rent of hired buildings	`		
1		(b) Repairs	87,550	80,670	•
į		(c) Rates and taxes)	. [•
- 1		(25) Fuel, light, water and miscellaneous stores	2,49,780	2,50,100	
.]	İ	(26) Water and Electricity supplied by M. E. S	3,900	***	
		Animals matured and transferred to stock—			
		(a) Prime cost	3,74,000 2,25,000		
	I	(b) Forage	2,20,000	•••	
}	I	(d) Total		•••	
1		(e) Deduct—Value of animals transferred to Stock Account, Head IV-K.	12,10,140	13,86,200	
Ì	; 		_ _		
1	-	Carried over .	28,25,590	17,68,900	
		Carried over	2 29 77 050	2,60,78,870	9 80 40 0

Num	JERS,		BUDGET	ESTIMATE.	Accounts,
1924-25	1925-26.		1925-24.	1924-25.	1923-24
	_	DWORKING EXPENSES OF DEPOTS, ETCcontd.	Rs. 2,29,77,050	Rs. 2,60,78,870	Rs.
	:	Brought forward	28,25,590	17,68,900	-,00,42,09[
	•	(g) REMOUNT DEPÔTS AND BREEDING OPERATIONS—concld. (s) Remount depôts—concld. Workshops—		11,00,800	
•••		(1) Charges of supervising establishment (2) Labour, permanent and temporary Cultivation Farms— Direct charges—	11,590 89,100	•••	
•••	34	(!) Labour— (a) Pay and other charges of pensionable farm and cattle establishment (b) Pay and other charges of non-pensionable farm and	9,620	***	
		cattle establishment (2) Seed (3) Manure General standing charges— (4) Live stock—Depreciation—	6,40,000	•••	
		(a) Forage (b) Casualties and castings (5) Fuel, light, water (including irrigation charges) and miscellaneous stores	19,340	•••	
		(6) Deduct—Value of outturn transferred to Head IV-A, B, C. or E.	7,50,000		
		Total (g) (i)	28,45,240	17,68,900	
	7	(ii) Horse, mule and donkey breeding operations— (1) Pay and allowances of remount officers (2) Allowances of attached officers (7)	1,05,000 8,400	75,600 8,400	
3 1,458	1,225	(3) Pay and allowances of veterinary officers (4) Pay and allowances of subordinate Indian establishments	44,400 3,08,350	39,600 3,44,630	
		(5) Maintenance of officers' chargers— (a) Syce allowance (b) Forage (6) Purchase of animals	1,800 3,000 92,270	1,620 2,700 1,12,790	
		(7) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges	53,700 12,000	60,000	
		(d) Other road charges (8) Incidental and miscellaneous expenses (9) Miscellaneous stores (including cattle-gear) (10) Feed of animals—	8,500 41,600 27,310	47,600 30,850	
		Value of issues in kind	2,50,670	2,54,170	•
		Total (g) (ii)	9,57,000	10,04,260	
		Total (g)—(i) and (ii)	38,02,240	27,73,160	59,39,615
		Carried over	2.67.79.29 0	2,88,52,030	

Budget, 1925-26 has been prepared so as to conform more closely to cost accounting. The increase of 10.29 lakes over Budget, 1924-25, is due to:—

(i)	Provision for casualties and castings				•								In lakhs.
	Provision for cost of young animals	•	•	•	•	•	•	•	•	,	•		2.22
	Rise in prices of grains	•	•	•	•	•	•	•	•	•	•	•	3.74
		•		. •	•	•	• .	•	•	•	٠.		1.31
(**)	Cost of produce of Cavalry runs hitherto Budget, 1925-26 as receipts	bro.	rided	by n	eductio	n fron	expe	nditu	re, bei	ing t	reated	in	
(v)	Smaller outturn anticipated from young	stoci	t dan	۸۱a	•	•	• .	•	•	•	•	•	1·5 0
(vi)	Elimination of provision for terminal ch	arges	in co	ows Innac	tion w	• itht	1	•.	•	•	•	•	1.76
, ,	T T	9			AION M	ien lêt	rençni	ner.ts	•	•	•	•	—·25
							•			T	otal		10.28

Nu	(DERs.	· ·	Hungar E	GATLWATE.	Accounta
19 2 1-25.	1925-26.	D.—WORKING EXPENSES OF DEPÔTS, ETC.—con.ld.	1925-26	1924-25,	1928-24,
		•	Ra. 2,67,79,810	Ra. 2,58,52,080	Re. 4,19,82,500
	-	(b) Central Mechanical Transport Stores Depôt— Depôt proper— Staff—			
7 14 10 31 103 93	7 14 10 31 103 98	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers (3) Pay and allowances of Indian other ranks (4) Pay and allowances of Indian artificers (5) Pay and allowances of Indian store-keepers (6) Pay and allowances of Indian store-keepers (7) Pay and allowances of Indian followers (8) Food and food allowances of staff (9) Clothing and clothing allowances of staff (10) Other stores for staff (11) Special expenditure on account of families of British soldiers (12) Temporary labour Other administration charges— (13) Transportation charges— (2) Travelling and out-station allowances (3) Rail charges (4) Recurring expenses of Mechanical transport attached to Depôt— (5) Petrol, lubricants, tyres, repairs and miscellaneous stores (14) Postage, telegrams and telephones (15) Contingencies and miscellaneous expenses (16) Water and electricity supplied by M. E. S.	49,520 5,650 21,900 18,000 8,490 5,970 6,870 16,000 2,000 85,600 20,000	75,840 49,820 4,600 25,620 1,31,000 19,810 8,590 6,000 -7,800 4,000 1,00,800 	
		General Standing charges— (17) Fuel, light, water and miscellaneous stores (18) Maintenance of Ordnance equipment.	14,000 1,000	540 1,400	
i		Total. (h)	5,09,470	4,61,260	8,86,531
		TOTAL HEAD II-D	2,72,88,760	2,9 8,1 8, 29 0	4,28,69,08

	Observations. ,,		In lakh.
			in iben.
T	he excers of 48 lakh in Budget, 1925-26 over Budget, 1924-25 is due to-		-16
	(i) Provision for temporary labour, based on actuals	•	
	(ii) Cost of water and electricity supplied by M. E. S	•	'76
	(iii) Special expenditure on account of families of British soldiers	•	·14 ·18
	(iv) Transportation charges	•	
	(*) Saving in other charges, net	-	·05 ·48

Num	BERG.	·	Budget I	Cetimatė.	Account
1924-25.	1925-2 6.	E.—WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS—	1925-26	1924-25.	1928-24
)	(a) Bakeries—	Rs.	Rs.	Re.
1,5 10	1,098	Direct operating charges— (1) Pay and other charges of Indian establishment (permanent and temporary).	2,81,460 18,72,250	3,24,100 is,43,000	
		(2) Materials	1,05,880		
		(3) Fuel	1,00,000	95,300	
		(4) Accommodation— (4) Rent of hired buildings	120	500	•
	l I	(b) Rent of M. E. S. buildings	95,360 1,780 2,200	1,800 880	
:		(5) Plant and Machinery—	:		
		Repairs and replacements	7,000	12,000	
		(6) Miscellaneous stores	64,760	51,190	
		(7) Water and electricity supplied by M. E. S.	12,560	•••	
		Administration charges—		į	-
	! !	(8) Transportation charges— (a) Travelling and out-station allowances	•••		
	<u> </u>	(b) Rail charges	- 700	3,200	
]	(c) Sea and Inland water charges	•••	100	i
		(d) Other road charges	55,250	25,000	
		(9) Stationery and printing	1,510	1,800	•
		(10) Office and miscellaneous expenses	10,820	12,050	
		(11) Losses— (a) Loss of stores in transit	} 7,600	4,000	
] . ;	(b) Loss of stores in charge	<i>f</i> 1,000	4,000	
	}	(12) Deduct sums receivable from sale of sweepings, etc	430		
		(13) Deduct value of bread, etc., produced, transferred to Stock-Account Head IV-A.	25,18,770	23,74,920	
		(14) Net result of operations	•••	. •••	
		(15) Increase or decrease (-) in value of stores, etc., held by Bakeries	***		
		Total (a) carried over			-6,30,0

Observations.

The net result in both years is the same. The variations in detail under Item (1) are due to reduction of establishments and under other items are based on recent and past actual expenditure. The provision against Items (4) (6) and (7) represents debits to be raised by Military Engineer Services.

Budget, 1925-26 provides for production of 23 millions of bread at a cost of about 13 annas each, as against the same number at 13 annas each in Budget, 1924-25.

	MBERT.			BSTIMATE.	Accounta
1924-25.	1925-26.	E.—WORKING EXPENSES OF MANUFACTURING	1552-56 -	1924-25,	1923-24.
		ESTABLISHMENTS.	Rs.	Rs.	Rs.
		Brought forward .		•••	 6,30,048
ļ	}	(b) Butcheries— Beef—			
		Direct operating charges—		-	
77	18	(1) Pay and other charges of Indian establi hment perman-		ļ	
11	10	ent and temporary)	6,600	21,310	
		(2) Live stock, etc			
		(a) Prime cost of animals slaughtered .	61,2 0		
		(b) Prime cost of other casualties	1	•••	
		(c) Feed, etc	••		
		General Standing charges—	ì		
	1	(3) Accommodation— (a) Rent of M. E. S. buildings	£6,720		
		(h) Rent of hired buildings		1,350	
		(c) Rates and taxes		250	
		(b) Rent of bired buildings (c) Rates and taxes (d) Conservancy charges	•••		
		(4) Ylant and Machinery—		_	
		Repairs and replacements	1,570	3,900	
	ļ	(5) Miscellaneous stores	6,450	9,110	
		(6) Water and electricity supplied by M. E. S	20,670	•••	
		Administration charges— (7) Losses	£0		
		(8) Transportation charges—	. "'	•••	
		(a) Travelling and out-station allowances			
		(b) Rail charges		200	
			•••	•••	•
		(d) Feed and keep of transport cattle (including			
	ľ	casualties) · · · ·	•••	***	
		(c) Other road charges	9,900	`	
		(9) Stationery and printing	1,990 500	800	
		(10) Office and miscellaneous expenses	300	,	
	l	Mutton	500		
		(12) Deduct sums receivable by sale of offal, etc	500	•••	
	1	(13) Deduct value of beef produced, transferred to Stock			
		Account Head IV-A.	<i>68,610</i>	41,020	
		Mutton —			
		Direct operating charges—			
	}	(14) Pay and other charges of Indian establishment			
		(permanent or temporary) (15) Live stock, etc.—	•••	***	
		(a) Prime cost of animals slaughtered	90,600		
		(b) Prime cost of other casualties	1,000	•••	
	1	(c) Feed, etc	15,400	***	
		General Standing charges—			l.
	1	(16) Share of General Standing charges	•••	•••	
		Administration charges—	500		
	}	(17) Share of Administration charges	500	•••	i
	}	(18) Deduct sums receivable by sale of offal, etc (19) Deduct value of mutton produced, transferred to Stock	000		ĺ
	1	Account Head IV-A.	1,06,000	l	Ì
	į.	(20) Net result of operations	•••		
•		(21) Increase, or decrease (-), in the value of stores, etc.,		!	
	1.	held by Butcheries	***	•••	
	}		1,27,340		3,51,632
٠.	1	Total (b)	1,61,04"		
		.	1,27,840		-2,78,116

Observations.

Budget, 1925-26 has been prepared so as to conform more closely to cost accounting and takes into account reductions due to abolition of certain Government Butcheries. The net debit of 1.27 lakes represents charges relating to Government slaughter houses which are not Eutcheries and the question whether these charges should remain under this head is under consideration.

Nомверз.			BUDGET ESTIMATE.		ACCOUNTS.
24-25.	1925-20.	E.—WORKING EXPENSES OF MANUFACTURING	1925-2ა.	1924-25.	1923-24
		ESTABLISHMEN'TS - contd. Brought forward .	Rs. 1,27,340	- Rs.	Rs. 2,78,416
		(c. Grass Farms-			7.07.10
· 1		(i) REVENUE ACCOUNT-	·		
		Direct charges —	.		
		(1) Harvesting operations	} 14,50,000	• •	
		(3) Purchase of fodder	30,64,920	31,63,910	
	•	General Standing charges -			
		(+) Land— (a) Rent .	7	9 60 AEU	
		(b) Temperary improvements	4,00,850 }	3,89,250	
		(5) Accommodation— (a) Rent of Military Works buildings	•-•	* ***	
		(b) Depreciation of farm buildings (other than	97.000		
ļ		Military Works)	27,200		
	•	disposed of			
		(d. Deduct sums receivable from sale of condemned buildings			
		(c) Rent of hired buildings	87,340	1,04,070	
)		(f) Temporary buildings		,	
ŀ	•	(h) Rates and taxes			
	l	(i) Conscrvancy charges	-'		
1		(6) Plant, machinery, implements and fittings—	1,18,900		
		(a) Depreciation (b) Repairs	7,10,000)	
		(c) Perishable and expendable articles . (d) Book value of capital articles condemned and	E5,600	} 1,10,750	
		disposed of))	
		(e) Deduct sums receivable from sale of condemned	12,220	18,640	
		(7) Kama animala	1.0,0.00	20,02	
		(7) Farm animals— (a) Feed and keep	2,81,120	3,52,370	
	,	(b. Depreciation and casualties	27,000	25,050	
		(c) Deduct sums receivable from sale of castings, skins, etc.	4,650	5,940	•
	1	(8) Manure	1,39,800	1,65,300	
		(9) Miscellaneous stores and expenses (10) Deduct realisation from rents, grazing, cattle trespass	2,02,650	1,30,000	
		nnes, sale of fruit, etc.	1,66,720	1,49,180	
		(11) Water and electricity supplied by M. E. S. Administration charges—	10,110		
61	54	(12) Farm establishment and contingencies—			
		(a) Pay and allowances of Managers and Assistant Managers	$\left \begin{array}{c} 2,46,220 \end{array} \right $	3,02,180	
238	201	(b) Pay and allowances of British soldiers (c) Pay and allowances of Indian establishment) , , , , , ,	, ,	
	•	(Definingent and temporary)	 3,39,810	3,40,000	
	}	(d) Contingencies and miscellaneous charges . (13) Transportation charges ontside form.	31,970	36,210	
	,	(a) Travelling and out-station allowances of four		1	
-		establishment (b) Rail charges	70,900	72,600	
ļ		(c) Sea and inlind water charges	4,00,000 10,000	3,60,000	
		(d) Other road charges	40,000	***	
		Carriel over	68,49,900	70,42,120	-
			1,27,340		<u></u>

Nun	BBRA	•	Budett	Betimate.	Ассотить.
1981-25	1925-26.	, ,· 	1925-26,	1924- 2 5.	1928-34.
		E.—WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS—contd.	Rs. 1,27,340	Re.	Rs.
	ļ .	Brought forward . }	1,21,010		-2,78,416
		(c) Grass Farms—concld. Administration charges—contd.	68,49,900	70,42,420	
.	3.0	(14) Extensions and improvements (15) Loss on turn-over of mobilisation reserve of bhoosa (16) Administrative staff and contingencies—	80,000	2,30,000 8 0, 000	
18 13	13 48	(a) Pay and allowances of others (b) Pay and allowances of establishment	1,93,600	1,98,100	
30	.0	(c) Transportation charges	42,960 37,330	40,040 83,200	
:		(d) Contingencies and miscellaneous (e) Maintenance of officers' chargers—	19,900	22,000	
		(i) Syce allowance	2,340 3,410	2,340 4,400	
	_	(17) Stores obtained from England	18,000	5,000	
	•	(18) Exchange on (17)	6,000	2,160	
		(19) Maintenance of Working stock and Farm reserve (20) Deduct value of outturn transferred to Stock Account Head IV—B.	1,00,000 72,75,230	 75,97,660	
ļ		Total Revenue	78,210	80,000	
	-	(ii) CARITAL ACCOUNT— (21) Land, works and plant (22, Deduct depreciation	4,28,100 1,78,100	•••	
	 	Total Cupital .	2,50,000	•••	
	!	Total (c)	3,28,210	50,0 0 0	-81,96,557
	•	(d) Darry Farms— (1) Revenue Account— Direct charges— (1) Feed of dairy cattle— (a) Grain and fodder (b) Rent of grazing land (c) Grazing charges. (2) Depreciation and casualties in dairy cattle (3) Deduct sums receivable from sale of castings, skins, etc. (4) Hire of cattle and purchase of dairy produce (5) Ice, salt, acid, preservatives and other manufacturing sundries General Standing charges— (6) Accommodation— (a) Rent of Military Works buildings. (b) Depreciation of farm buildings (other than Military Works). (c) Book value of capital buildings condemned and disposed of (d) Deduct sums receivable from sale of condemned buildings (e) Kent of hired buildings (f) Temporary buildings (g) Repairs (h) Rates and taxes (i) Conservancy charges	\begin{cases} 7,95,000 \\ 82,000 \\ 29,300 \\ 7,00,000 \\ 58,300 \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	10,39,870 1,25,300 26,000 7,80,000 65,000 8,000 57,250	
'		\	17,24,500	19,88,420	
	-	Carried over . 3	4,55,550	80,00 0	-84,74,97

Observations.

P

Budget, 1925-26, under Head II-E (c) (c) has been prepared so as to conform more closely to cost accounting in manufacturing establishments. The increase over Budget, 1924-25, is due chiefly to the net debit in the capital account against receipts under Head II-E (1) (page 101). The savings resulting from the reductions in establishments will be utilised to meet the extra expenditure on revision of pay of clerks.

)24-25.			1		Accounts.	
1	1925-26.	E.—WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS—contd.	1925-28.	1924-25.	1923-24.	
<u> </u> 		ESTABLISH ME. TO COMM.	Rs. 4,55,550	Rs. 80,000	Rs. -34,74,973	
i i		Brought forward	17,24,500	19,83,420		
	• • .	(d) HARY FARMS—contd. General Standing Charges—contd.				
Ì		(7) Plant and Machinery— (a) Depreciation	38,800	27 050		
	•	(b) Repairs (c) Perishable and expendable articles	2), 7 00	37,950		
.		(d) Deduct sums receivable from sale of condemned articles	17,100	66,907		
	,	. (8) Draught animals -	*	*		
į		(a) Fred	10,900	7,400		
		(c) Deduct sums receivable from sale of castings, skins, etc.	5,700	59,300		
ļ			- ,	- ,2		
	· U	(9) Production of grain and fodder— (a) Cultivation charges	1,16,800	1,16,000		
.		(b) Deduct value of produce transferred to Stock Account	2,80,000			
		(10) Fuel, light, water and miscellaneous stores	1,65,000	2,12,170		
ļ		(11) Workshops	30,000	53,400		
j	•	(12) Medical stores	9,500 <i>84,900</i>	11,720		
		(14) Electricity and water supplies by M. E. S.	40,340	ļ		
.		Administration charges — (15) Farm establishment and contingencies—	•			
28	25	(a) Pay and allowances of Managers and Assistant)			
		Managers	1,60,850	1,63,760		
		civilians)			
		(permanent and temporary)	5, 06,830	5,04,100		
250	204	(d) Food, clothing and other stores for staff. (e) Contingencies and miscellaneous charges.	63,00 0	70,700		
		(16) Maintenance of officers' chargers—	·			
1		(a) Syce allowance	360 800	510 900		
	•			300		
		(17) Transportation charges— (a) Travelling and out-station allowances of Farm				
		establishment	40,200	41,250		
		(b) Rail charges	1,30,000	1,31,000		
		(c) Sea and inland water charges (d) Mechanical transport charges	1,300 4,500	***		
		(e) Other road charges	4,000	•••		
	3	(18) Administrative staff and contingencies—	_			
8	3	(a) Pay and allowances of officers (b) Pay and allowances of Mechanical Engineers	50,640	49,380		
28	28	(c) Pay and allowances of establishment	23,(*00 25,000	21,800 26,500		
		(d) Travelling allowances and contingent expenses.	} 43,000	50,000		
		(e) Contingencies and miscellaneous (19) Stores obtained from England.	٠ .	i		
	•	(20) Exchange on (19)	12,000 4,000	47,000 20,340	L	
1		(21) Deduct value of outturn transferred to Stock Account	28,40,310	35,76,130	•	
-		(22) Extensions and improvements	•••	1,00,000		
	•	Carried over	—1,1º0			
j			4,55,550	80,000	<u>34,71,973</u>	

			Вирокт За		Accousts.
1924-25.	925-24.		1925-26.	1924-28.	833-34
		EWORKING EXPENSES OF MANUFACTURING	Rs.	Rs.	Rs.
		ESTABLISHMENTS —	4,55,550	£0,00n	—84, 7 4,973
		(d) Dairy Farms—concld.	-1,190	••••	
	.	(ii) Capital Account—			
		(a) Cattle, Works and Plant (b) Deduct - Depreciation	2,51,700 1,81,700	•••	
		Total (d)	98,810		<u>_24,67,81</u>
		'el Army Clothing Factories—			
		Charges of permanent establishment —			
8 }	2	(1) Pay and allowances of officers with King's Commission .	28,800	89,840	
, 15	8	(2) Pay and allowances of civilian gazetted officers	43,450)	
4	2	(3) Pay and allowances of departmental officers	16,080 41 600	32,160 89,850	•
27	15	(4) Pay and allowances of British soldiers	10,(40	7,000	
1 86	54	(6) Pay and allowances of clerical establishment	46,350	73,1 00 j	
20	7	(7) Pay and allowances of Indian store-keepers	5,520	20,000	
81	. 5	(8) Pay and allowances of lascars (permanent)	~ 640	15,890	
94	65	(9) Pay and allowances of other Indian establishments (artifi-	27,270	37,650	
	22	cers, examiners, work takers, cutters and trimmers\ (10) Pay and allowances of menials and Police guards.	15,610	21,740	
- 88	56 3	(11) Pay and allowances of medical establishment	8,570 1,17,100	1,07,470	
		(13) Pay and allowances of teaching staff of the Indian Military establishment	680		
İ		(14) Provisions—	580		
		(a) Value of issues in kind (b) Cash allowances	3,510	15,210	
		(15) Clothing—			
		(a) Value of issues in kind	350	6,690	
		(b) Cash allowances	1,360	2,200	
	,	(16) Other stores for staff (17) Special expenses on account of families of British soldiers.	7,130		
		Other administrative charges—			
İ	l •	(18) Transportation charges -			
•		(a) Travelling and out-station allowances	6,500	10,800	}
		(b) Rail charges	58,900	1,38,000	\
		(c) Sea and inland water charges	5,200	11,000	
		(19) Postage and telegrams	1,100	11,500	
İ		(2.1) Telephones	1,000	1)	
		(21) Stationery and printing	2,300 7,780	1,000 13,000	•
		(22) Contingent and miscellaneous expenses (23) Payments under the workmans' compensation act (24) I record	700		
}		(24) Losses— a) Loss on sale of surplus stores		1,00,000	
	,	(b) Loss on account of fluctuation in prices (c) Loss on stores in charge	-5,16,670 50,000	***	
			-10,010	8,03,400	
]		Total carried over	5,54,360	50,000	-59,42,7

Observations.

The net debit in the Capital account explains the increase in Budget, 1925-26 over Budget, 1924-25 under Head II E. (d). This increase in expenditure will be met from receipts provided under Head II E (t), page 101. Part of the savings resulting from the reduction in establishments will be utilised to meet the extra expenditure due to revision of pay of clerks.

Nu	(BBRS.		BUDGET	E-TIMATE.	Account	
924-26,	1925-26.	E.—WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS—contd.	1925-26.	1924-25.	1923.24	
·		Brought forward .	Rs. 5,54,360	Rs. 80,000	Ra. -59,42,792	
		(e) ABMY CLOTHING FACTORIES—	-10,010	8,03,400		
		General standing charges— (25) General shop labour (26) General shop stores	42,400 48,000	74,500		
-		(27) Sewing Machines and Machine parts for shop use (28) Maintenance and repair to plant and Machinery	1,21,300	79,800		
		M. E. S. expenditure— (29) Rent of buildings (80) Rates and taxes	17,470 38,300			
		General and indirect charges— (31) Temporary Supervising Staff (32) Washing and repairs	4,740 500	7,500		
		(33) Miscellaneous indirect expenditure (including packing materials)	4,62,650	5,38,280		
		other miscellaneous credits	40,090	82,100		
		Total Indirect Charges . Direct Charges —	6,97,450	14,21,380		
	1	(36) Pay of durzis and temporary cutters and trimmers (36) Material	5,10.000 78,17,090	5,95,450 61,87,750		
	·	TOTAL DIRECT CHARGES .	83,27,090	67,83,200		
		Total Direct and Indirect Charges Suspense — (37) Labour—	90,24,540	82,04,580		
		(a) Wages (b) Leduct—Amount transferred to indirect charges (c) Deduct—Amount transferred to direct charges Net expenditure representing labour charges pertaining to other years and to increase or decresse in unfinished work during the work (38) Material—	5,52,900 42,900 5,10,000	6,76,450 81,000 5,95,450		
		 (a) Value of material issued to workshops (b) Deduct—Amount sransferred to indirect charges (c) Deduct—Amount transferred to direct charges Net increase or decrease in value of material (including that of unfinished garments) held by shops during the year 	84,54,490 6,37,400 78,17,090	61,88,750 1,000 61,87,750		
}		Outturn— (39) Value of finished garments to meet Army requirements (40) Value of work done on payment	88,37,090	73,56,810		
		Total Outturn	88,37,090	73,56,810		
		Stock Account— NET LOSS OR GAIN ()	1,87,450	8,±7,770		
	•	(1) Value of material and stores purchased (2) Deduct—Issues to Productive Account (3) Deduct—Issues to other establishments (4) Deduct—Issues on payment	92,41,520 84,54,490 4,86,000 4,00,000	,., ,.,		
		Net debit or credit (-) representing increase or decrease in stock	4,00,000 —99,170			
		TOTAL HEAD II-E (e)	88,280	8,47,770		
	_	Carried over	6,42,640	9,27,770	45,42,	

Observations.

The classification of heads for Army Clothing Factories has been recast and a separate stock account has been opened. The net provision in Budget, 1925-26 is less than Budget, 1924-25, by 7.59 lakhs. Of this decrease, 1.25 lakhs is due to redistribution of establishments between the Q. M. G. and the M. G. S., see page 75 and the balance is due shiefly to larger outturn anticipated. balance is due shiefly to larger outturn anticipated.

NUMBERS.			Budger Estimate.		Ассорита
1924-25.	1925-26.	E.—WORKING EXPENSES OF MANUFACTURING ESTAB- LISHMENTS—contd.	1927-26	1921-25.	1833-34
		Brought forward	Rs. 6,42,640	R∎ 9,27,770	Ro. —45.42,72
			. 		
ľ		General and Indirect Charges—			
10	6	Staffs— (1) Pay and allowances of British officers	1.23,750	1,95,230	
40	36	(2) Pay and allowances of Civilian Gazetted officers	4,86,940	4,80,130	
196	214	 (3) Pay and allowances of departmental officers (4) Pay and allowances of Foremen and Assistant Foremen and Store holders, etc. 	54,960 14,11,550	64,640 18,28,5 5 0	
270 259	160 	(5) Pay and allowances of other non-gazetted staff (c) Pay and allowances of British warrant officers and non-	4,45,110	6,25,610	Ti.
		commissioned officers	***	2,67,270	
404 25	328 27	(7) Pay and allowances of clerical establishment (8) Pay and allowances of Medical establishment	8,80,270 52 230	4,86.670 51,560	
130	100	(9) Pay and allowances of menials, police guards, etc	36,500	48,040	
1		(10) Provisions { Issues in kind Cash allowances			
		Cash allowances	3,280 360	6,510	
: }		(11) Clothing { Issues in kind	1,5×0	8,710	
		(12) Provisions for families	18,190 850	19,850 1,060	
ŀ		(14) Cost accounting staff	5,86,700	5,46,720	
		(15) Superannuation and leave allowances (16) Government contribution to the I.O.P. Provident Fund	8,5 1,000 85,000	4,36,00" 70,000	
		Add—Expenditure on Ordnance Factories and Manufacture Directorate at Army Headquarters [transferred from Head III A(VII)] Deduct—Probable Savings	1,90,400 1,50.000	5,67,000	
		Other administration charges—			
		(17) Transportation charges (other than those included in book value of materials)—			
1		(a) Travelling and out-station allowances	21,500	26,700 6,88,800	
		(b) Rail charges	5,17,800 43,850	28.800	
[(d) Other road charges	45,100	1,21,600	
		(18) Postage and telegrams	9,5×0 2,730	20,820	
		(20) Printing and stationery	18,700	22,050	
j	'	(21) Contingencies and miscellaneous expenses (22) Payments under the workmen's compensation act	95,700 25 900	96,570 26,400	
1		(23) Education of children of factory worksmen	1,670		
İ		(24) Losses—		00.000	
		a) Loss of stores in transit	2,00,0∩0	20,000	
ĺ		(c) Loss by fluctuation in prices of stores	•••	· · · · · · · · · · · · · · · · · · ·	
		 (d) Lo-s on sale of obsolete and surplus stores (e) Other store adjustments 	***	2 ,00,∩00 	
	•	General standing charges—	•		
	ļ	(25) General shop labour	1,56,000	2,00,000	
I		(26) General shop stores	2 00,000 1,00,000	3 00,000 1,40,000	
	l	(28) Maintenance and repair of Plant and Machinery	2,70,000	4,00,000	
ł	I	(56,64,950	62,57,310	 -
•		Total carried over . \			

NUMBERS.	:	Budget E	STIMATE.	Accounts.
1924-25. 1925-26.		1925-26.	1924-25.	1923-24
	EWORKING EXPENSES OF MANUFACTURING ESTABLISHM "NTS-contd.	Rs.	Rs.	Rs.
	Brought forward .	6,42,640	9,27,770	-45,42,721
		56,64,950	62,57,310	
	(f) ARMY ORDNANCE FACTORIES—contd.	-		
	General and Indirect Charges - contd.			
	(29) Military Works expenditure not chargeable to capital account —	9 6 1 9 7 6	0.57.000	
	(a) Repairs to buildings and other works	3,64,310	2 75,000	
	(b) Compensation for quarters, etc		10,000	
	(c) Rates and taxes	 	60,520	
	(d Payments to railways for sidings, etc		21,000	
	(e) Care of vacant buildings	ען	700	
	(f) Establishment	1,50,000	•••	
	(g) Tools and plant	4,000	•••	
	Deduct - Revenue	—58,700	•••	
	(30) Depreciation charges	13,00,000	12,25,000	
	(31) Value of loose plant charged to production	20,000	•••	
	(32) Temporary supervising, clerical, and draughtsmen establishments	7,32,000	6,78,480	
	(33) Power	3,50,000	4,50,000	
.	(34) Storekeeping	1,50,000	2,60,000	
	(35) Miscellaneous indirect expenses	8,50,000	10,00,000	
	(36) Deduct-On account of scrap and other miscellaneous credits.	7,00,000	7,65,000	
	Total—General and indirect charges .	89,83,170	94,72,960	
	Direct charges—		81,72,000	
	(37) Labour	00.00.000	20,00,000	
	(38) Material .	29,00,000 72,24,000	1,27,00,000	
	Total - Direct charges .	1,01,24,000	1,47,00,000	
	Total—Expenditure	1,91,07,170	2,41,72,960	
	Ontturn— (39) Value of work done for Army transferred to Head IV-H.	3 25 25 252		
	(40) Value of semi-manufacture work transferred to Capital	1,65,65,950		
	(41) Value of loose plant transferred to capital account. (42) Departmental work transferred to Capital Account	2,00,000	60,00,000	
	(43) Value of work done on repayment	9,00,000 15,00,000	27,50,000	
	Net Result Outturn	1,91,65,950	2,41,74,000	
	(44) (a) Increase or decrease under Suspense (b) Profit (—) or loss (+)			
Ì	(°, ±±01.0 (—) OF 1088 (+)	—58,780	-1,040	
	Carried over .	58,780	<u>1,040</u>	
1		6,42,640	9,27,770	45,42,7

Numbers.			Верост	Estimate.	Ассорить.
1924-25. 1925-26.		EWORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS—concld.	1625-26.	1921-25.	1938-34
•	•	Brought forward	Rs. 6,42,640	Rs. 9,27,770	Ra. 45,42,72
ļ		(f) ARMY ORDNANCE FACTORIES - concld.	-55,750	1,040	
	İ	(ii) Capital Account— (a) Land, works and plant—			
		Purchase of land—			
		(i) Depreciation		•••	
		New works -	2,75,000	l	
		(1) Depreciation	3 49,600	3 16.00,000	
1		(ii) Ordinary	8,87,780	} 10.00,000	•
.		Plant— (i) Depresiation	7,19,700)	
		(ii) Ordinary	1,10,7	 } 10,75, 000	
į		Deduct—Depresition.	13,00,0-0	-12,25,000	•
		Deduct—Transfer from depreciation reserve fund	2,31,700		
1		Net addition .	11.12.786	14,50,000	•• ,
1		(b) Loose plant	2, 0,000	l — – – – – – – – – – – – – – – – – – –	•
		Deduct Amount charged off to productive account .	20 000		
	į	Net addition .	1,80,000	•••	
		(c) Stock account— (!) Cost of materials and stores purchased	89 17 680	71,49,200	•
1		(2) Addition by transfer	5 (0,000		
ļ		(3) Value of simi-manufactures in factories .		60,00,000	
İ		(4) Value of Departmental work	9,00,00	1.40 (0.000	
		 (5) Deduct - Issues to production account (6) Deduct—Issues on repayment 		1,40,00,000 19,80,000	
-		Net debit or credit (—) representing increase or			
		decrease in stocks		-27,80,800	
		Net reduction in capital .		-13,30,800	
		Total II E. (f)	-3.78,320	-13,31,810	30,69,068
12	18	(g) Base Mechanical Transport Workshors— (1) Pay and allowances of British officers	2 38,920	1,57,200	
141	123	(2) Pay and allowances of British other rinks	3,11,490	3,34,880	
58	52	(3) Pay and allowances of Indian officers and other ranks .	39,250		
578 74	506	(4) Pay and allowances of artificers (Indian)	6,49,880 98,600		
224	212	(6) Pay and allowances of Indian followers	20,520		
	[(7) Provisions—	61.000	97 11.0	
}		(i) for British soldiers	31,980 66,510		
		(8) Clothing and clothing allowances	70,890	l' -	
1		(9) Travelling allowance	7,550		
		(10) Incidental expenses	23,760 24,600	1	
		(12) Fuel and light	2+,500	l - '	
		(18) Marriage and furniture allowances for families of British	}		
		other ranks	21,750 1,09,800		
ł	1	(15) Temporary labour	25,000	1 ' a .	
		(16, Petrol, lubricants, tyres and repairs	1,10,890	93,370	
	ĺ	(17) Hire of M. E. S. buildings	1,24.470		
		(18) Water and electricity supplied by M. E. S	80,200 20,45,690		21,82,519
		TOTAL HEAD II-E.	23,12,410		7,08,866
	1		<u> </u>		

Observations.

Under head II-E (f) the net result of revenue account in 1925-26 is a gain of 58 lakh. The net result of capital account after providing for expenditure on the replacement of buildings and plant and certain additional works and machinery required in connection with arrangement for the local repair of machine guns, etc., is a credit of 3.20 lakhs which will be obtained by sale of surplus stores.

2. Under head II-E (g) the increase of 1.85 lakhs in Budget, 1925-26, as compared with Pulget, 1924-25, is due to :-
In lakhs.

(i) Provision for charges by Military Engineer Services

(ii) Inclusion of customs duty and exchange in Vocabulary rates for M. T. (transferred from

Head VI-B)

(iii) Savings by reorganisation

1:86

Num	BE29.		BUDGET	E _{BTIMATE} .	Accounts
924-25.	1925-26.		1925-26.	1924-25.	1923-24.
		F.—INSPECTION OF STORES—	•		
		(a) TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT -	Rs.	Rs.	Ra.
3	8	(1) Pay and allowances of officers with King's Commission.	52,200	54,000	
6 15	6 15	(2) Pay and allowances of office establishment (3) Pay and allowances of other subordinate Indian establish-	1,510	3,960	
		ments (4) Provisions—	£,250	3,150	
i I		(a) Value of issues in kind	330 570	360 570	
.		(5) Clothing— (a) Value of issues in kind	330	880	•
		(b) Cash allowances (6) Running expenses of motor vehicles—	240	270	
	ļ	(a) Petrol	4,230 810	4,230 840	
ŀ		(c) Tyres (d) Repairs	9,5+0 3,120	5,130 1,680	
ł		(7) Replacement of Mechanical Transport vehicles	•••	•••	
}		(8) Travelling and out-station allowances (9) Transport charges by rail, etc.	7,5''0 4'40	6,000 150	
		(10) Incidental and miscellaneous expenses	4.830	5,220	
		Total (a) .	91,970	85,890	64,609
		(b) MILITARY FOOD LABORATORY-		_	
1	1	(1) Pay and allowances of officers with King's Commission	23,580	25,800	
8	7 9	(2) Pay and allowances of British soldiers (3) Pay and allowances of other subordinate Indian establish-	21,900	26,040	
		ments (4) Provisions—	3,120	3,310	
		(a Value of issues in kind	1,220	1,190	
		(b) Messing and money allowances (5) Maintenance of officers' chargers—	560	480	•
	!	(a) Syce allowance (b) Forage	180	} 520	
		(6) Clothing	330)	
		(a) Value of issues in kind (b) Cash allowances	120	80 710	
		(7) Travelling and out-station allowances	6º10 500	500	
		(8) Rail charges	200	200	
		(9) Incidental and miscellaneous expenses (10) Special expenditure on account of families of British	13,200	15,450	
		soldiers—marriage and furniture alloyances	4.100	3,430	
		(11) Water supplied by M. E. S.	780	···	
		Total (b)	70,730	77,710	69,652
}		(c) ISPECTORS OF EQUIPM. NT AND GENERAL STORES-			
5 10		(1) Pay and allowances of efficers with King's Commission .		74,700	,
18		(3) Pay and allowances of office establishment		36 3 73	
ō		1 (*) Lay and allowances of other subordinate Indian actual	*	13,600	<u> </u>
Ì		lishments (5) Temporary labour		2 240 19 930	1
		(6) Provisions—		19,930	
	į	(a) Value of issues in kind		970	•
		(b) Messing and money allowances		400	
		Carried over		1,48,210	
- 1		/ i	1,62,700	1,63,600	1.34.26

NUMBERS.		Вировт	Setimats.	Accounts
24-25. 1925-26		1925-26,	1924-23,	1023-73.
	F.—INSPECTION OF STORES—concld.	Re.	Ra.	Re.
	Brought forward . }	1,62,700	1,68,600	1,34,26
1	(c) INSPECTORS OF EQUIPMENT AND GENERAL STORES - contd.	•••	1,48,210	
	(7) Clothing—			
	(a) Value of issues in kind		100 510	
	(8) Running expenses of motor vehicles -			
	(a) Charges of personnel (b) Petrol, lubricants, tyres and repairs (c) Peplacement of Mechanical Transport vehicles	,	750 3,330 	
	(9) Travelling and out-station allowances (10) Incidental and miscellaneous expenses		3,000 2 0,000	,
	. Тота (e)	•••	1,77,900	1,74,74
	(d. Inspectors of Lethal Weapons, etc.—			
12 17 39 67	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of British soldiers and Civilian Subordi-	2,89,620	1,94,850	
48 70	nates 3) Pay and allowances of office establishment 4) Pay and allowances of other subordinate Indian establish-	3,51,830 6 6, 950	1,89,030 39,970	
_ 1	ment (5) Pay and allowances of Hospital establishment .	8,500 1,030	28,110	i
	(6) Temporary labour (7) Temporary Supervising and other establishment (8) Expenditure on experiments and tests etc.	1,25,480 25,410 1,50,000	1,04,470	
	(9) Provisions—			
	(a) Value of issues in kind (b) Messing and money allowances	190 7, 150	2,080 4,350	
	(10), Clothing—			
	(a) Value of issues in kind	1,190 2,730	850 1,780	
	(11) Cost of introduction of new specifications	3,50,000	•••	
}	(12 Running expenses of motor vehicles-			
3 3	(a) Charges of personnel. (b) Petrol, lubricants, tyres and repairs (c) Replacement of Mechanical Transport vehicles	2,370 11,870 	2,700 11,590 	
	(13) Special expenditure on account of families of British soldiers (14) Travelling and out-station allowances (15) Incidental and miscellaneous expenses (16) Cost of stores imported from England (17) Exchange on (16)	16,330 47,000 3,09,120 60,000 20,000	9,510 14,100 1,84,260 55,000 23,840	
•	Тоты. (d)	15,48,670	8,18,380	6,28,72
	Carried over	20,19,370	11,59,850	9,87,75

Nu	(BERS.			Budger	ESTIMATE.	ACCOUNTS.
124-25	1925-2ს,	F.—INSPECTION OF STORES—concld.		1925-26.	1924-25.	1923-24.
		Brought forward	•	Rs. 20,09,370	Rs. 11,59,880	Rs. 9,37,731
•		(e) Inspector of Remounts				48,728
		TOTAL HEAD II-F.		20,09,370	11,59,880	9,86,459

Observations.

The provision under Head II-F. (c) and II-F. (d) has been amalgamated into one head as both of these inspectorates are now under the control of the M. G. S.

2. The total provision in 1925-26 under Head II-F. exceeds that in 1924-25 by 8.49 lakhs. This increase is to the total provision in 1925-26 under Head II-F. exceeds that in 1924-25 by 8.49 lakhs. This increase is

		Lakhs.
(1) Redistribution of personnel, within the sanctioned strengths, between the M. G. S. and the Q. M. C.	i	.60
(2) Expenditure on experiments (by transfer from Head IV-H)	•	1.20
(3) Expenditure on new specifications, etc. (by transfer from Head IV-H.)		3.50
(4) Incidental and miscellaneous expenses		1.53
(5) Other fluctuations		1.36
		8.19

Num	BERS.	_	Burost I	GSTIMATE.	Ассоинть,
1924-95.	1925-2č.		1928-26.	1924-26,	1923-24,
		GMILITARY ACCOUNTS OFFICES-	Rs.	₹£.	Re.
		(a) MILITARY ACCOUNTANT-GENERAL—			
	· · · · · · · · · · · · · · · · · · ·	(1) Pay and allowances of gazetted officers-			
5 3	5 ვ	(a) Superior service	1,91,970 32,760	94,750 81,680	
27 , 83 ₹	31 79	(2) Pay and allowances of accountants. (3) Pay and allowances of clerks (4) Temporary Establishments in the Military Accounts Depart-	1,53,220 1,91,850	1,84,000 1,92,220	N.
40	43	ment	4,16,000 10,210	4,16,000 v,720	
		(6) Transportation charges—			
	-	(a) Travelling and out-station allowances (b) Rail charges (7) Postage, telegrams and telephones (8) Printing and stationery (9) Clothing for menials (10) Other contingent charges (11) Indian share of cost of office of Controller of Surplus Stores Accounts (12) Deduct—Amount recoverable from His Majesty's Government on account of cost of Foreign Claims Section	15 000 3,000 22,000 1,000 870 6,300 10,000	15,000 3,000 22,000 1,00 700 6,300 20,000	
		Total (a)	8,86,080	7,96,370	10,07,038
		(b) COMMAND, DISTRICT AND BRIGADE OFFICES—			
51 67	51 67	(1) Pay and allowances of gazetted officers— (a) Superior service (b) Subordinate service	5,70,000 6,71,770	6,41,260 6,32,910	
411 2,544 489	407 2,548 540	(2) Pay and allowances of accountants	19,59,650 36,36,740 1,28,210 4,39,950	19,27,220 32,86,860 1,11,490 5,48,300	
•		(d) Mechanical transport charges (e) Other road charges (6) Postage, telegrams and telephones)	·	
	•	(7) Printing and stationery (8) Clothing for menials (9) Other contingent charges (10) Pension Payments	5,57,510 1,60,570	6,69,080 1,16,120	
		(11) Deduct—Percentage charges on account of services rendered by Military Works Services to other Departments.	67,900	27,000	
		Total (b)	80,51,850	72,96,240	83,84,184
,		Carried over	£9,87,930	87,02,610	93,91,222

Numbers.				Ворек	ESTIMATE.	Account
924-25.	1925-26.	GMILITARY ACCOUNTS OFFICES-concld	į	1925-26.	1924-25.	, 1923-24,
	•			Rs.	Rs.	Rs.
	·	Brought forward	•	89,8 7, 930	57,02,610	93,91,22
		(c) ARMY FACTORY ACCOUNTS-	ĺ			, ,,,,
		(1) Pay and allowances of gazetted officers-	 			
2 12 48 127 79	2 12 48 425 68	(a) Superior service (b) Subordinate service (2) Pay and allowances of accountants (3) Pay and allowances of clerks (4) Pay and allowances of mentals (5) Transportation charges—		36,900 1,11,700 1,97,700 5,81,156 12,540	1,00,280 1,79,580	
		(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road charges (f) Postage, telegrams and telephones (7) Printing and stationery (8) Clothing for menials		39,000 39,000 34,150	39, 800 28,900	
		(9) Other contingent charges Total (c)	: -	9,68,140	8,66,910	1,86,44
		(10) Charges on account of cost accounting staff in Army Clothing Factories and Storage Depôts (11) Charges on account of cost accounting staff in Ordnane		1,17,100	1,07,470	
		Factories	4	5,66,700	5,46,720	
·			ĺ	2,79,340	2,12,720	1,86,448
	1	Total	. 3	2,17,270	89,15,330	95,77,670
		(f) OFFICERS IN CHARGE, MILITARY TREASURE CHESTS.	•	20,120	26,070	17,789
		TOTAL HEAD II-G.	. -	2,37,390	89,41,400	95,95,459

Observations.

Budget, 1925-26 shows an increase of 2.96 lakhs over Budget, 1924-25; the excess is made up as follows:-

	•									1
(i) Provision for incremental rates of pay and for non-gazetted establishments	impro	veme	at in	condi	tions	of se	rvice	of	subordinate	In lakh
(ii) Smaller recovery from His Majesty's Governmen (iii) Larger credits for services rendered to other Peps	t dne t	o less	acco	unting	work	done	for the	nem	• •	4·82 •73
(iv) Smaller allotment for fluctuating charges (net)	aremen	68	٠,	. •		_			· -	:·71
	•	•	•	•	•	•	•	•		1.88
•										2.96

The provision of 4-16 lakhs made in Budget, 1924-25 for temporary establishments (about 560 officers and clerks) has been repeated for 1925-26 as it is expected to be fully required.

Numbers.		•	Budget E	atimate,	ACCOUNTS.
1924-25.	1925-26.	H.—ECCLESIASTICAL ESTABLISHMENTS—	19 25-2 6.	1924-25.	1923-24.
		(a) Parantenar of Crunar	Rs.	Rs.	Rs.
8	9	(a) PRESENTERIAN CHURCH— (1) Pay and allowances of Preshyterian chaplains attached to Scottish regiments. (2) Capitation allowances to Preshyterian ministers (3) Travelling and out-station allowances (4) Other transportation charges (5) Incidental expenses (6) Water and Electricity supplied by M. E. S.	94,200 8,650 10,100 8,850 1,000	74,000 5,000 8,000 2,500	
		Total (a) .	1,12,800	89,500	78,165
·		(1) Allowances to chaplains (2) Horse and travelling allowances (3) Other transportation charges (4) Incidental expenses (5) Water and Electricity supplied by M. E. S.	2,60,950 } 44,550 23,700 2,000	2,80,000 41,500 22,500	
		Total (6)	3,31,200	3,44,000	8,36,168
		(c) Wesleyan Church— (1) Allowances to chaplains (2) Horse and travelling allowances (3) Other transportation charges (4) Incidental expenses (5) Compensation for sittings provided in Wesleyan Churches for soldiers	76,580 31,700 620 21,800	72,000 29,500 200 20,870	
	j j	Total (c)	1,30,200	1,22,570	1,96,032
		(d) Baptist and Congregational Churches— (1) Allowances to chaplains (2) Horse and travelling allowances (3) Other transportation charges (4) Incidental expenses	7,020 2,250 80	4,000 1,000	
		Total (d)	9,300	5,000	4,880
387	356	(e) Indian religious teachers in indian units— (1) Pay and allowances	1,06,800 • 43,670	1,16,100 45,510	
		Total (e)	1,50,470	1,61,610	1,16,120
		Total Head II-H.	7,88,970	7,22,680	6,55,860

Observations

The total Budget, 1925-26 under Head II.—H does not differ materially from the total of Budget, 1924-25.

Numbers.			Budger E	STIMATE.	Accounts
924-25.	1925-26.		1925-26,	1924-25.	1923-24.
			Rs.	Rs.	Rs.
		I.—ADMINISTRATION OF CANTONMENTS—			
1	·	(a) CANTONMENT DEPARTMENT—			
5 39	39 5	(1) Pay and allowances of Inspecting Officers (2) Pay and allowances of Executive Officers (5) Pay and allowances of clerks and other subordinate establish-	79,400 5,81,740	1,22,400 5,65,950	
. 4	υ	ments	9,190	1,06,160*	
		(4) Transportation charges— Travelling and out-station allowances	21,000	25,000	
		(5) Postage, telegrams and telephones	710		
		(7) Rents, rates and taxes.	27,000	35, 000	
		(b) Grant-in-aid to Cantonment Funds, Cantonment Hospitals, etc.	1,93,100	2,67,240	
		TOTAL HEAD II-I.	9,12,140	11,21,750	14,87,699

^{*}Includes provision for arrear and terminal charges.

Observations.

The reduction of 2·10 lakhs in Budget, 1925-26 as compared with Budget, 1924-25, is due to abolition of 2 temporary appointments of Inspecting officers, elimination of terminal charges connected with retrenchments, and to smaller grants-in-aid.

Nux	(BEES.		Budget E	STIMATE.	Accounts.
1924-25.	1925- 2 6.	I MISORI I ANEOUS	1925-26.	1924-25.	1923-24.
		J.—MISCELLANEOUS— (a) RECRUITING STAFF—	Rs.	Rs.	Rs.
9 130 {	9 38 90	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of Indian soldiers (3) Pay and allowances of other establishments	1,54,200 3 0,930	1,54,800 62,240	
		(4) Provisions— (a) Value of issues in kind (b) Money allowances	\$3,180 4,380 280	4,680 4,700 800	
		(5) Clothing— (a) Value of issues in kind (b) Cash allowances (6) Maintenance of Officers' chargers—	1,290 1,520	1,340 1,720	
		(a) Syce allowance (b) Forage (7) Water and Electricity supplied by M. E. S.	4,050 6,090 12,000	5,400 8,960	ē.
		(8) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Other Road charges	40,500 1,800	26,000 1,800	
		(9) Postage, telegrams and telephones (10) Printing and stationery (11) Other incidental and miscellaneous expenses	870 13,700 1,900 11,900	14,000 1,200 35,580	
		Deduct—Amount recoverable from His Majesty's	3,18,090	3,22,170	
		Government	<i>15,900</i>	22,550	
21 20 677	* 10 677	(b) HILL SANITARIA AND DEPÔTS— (1) Pay and allowances of officers with King's Commission. (2) Pay and allowances of British other ranks. (3) Pay and allowances of clerks and other establishments. (4) Provisions—	22,550 44,210 1,01,860	1,49,000 60,000 80,000	
	-	(a) Value of issues in kind	1,900 800	2,280 2,580	
		(a) Value of issues in kind (b) Cash allowances (6) Maintenance of officers' chargers—	200 1,100	360 1,320	
		(a) Syce allowance (b) Forage (7) Water and Electricity supplied by M. E. S.	1, 3 70 73,020	860 600	
		(8) Transportation charges—			
į		(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges	4,020 10,680	38,840	
		(9) Postage, telegrams and telephones (10) Printing and stationery (11) Other incidental and miscellaneous expenses	5,710 660 32,070	2,440 480 22,050 2,140	,
i		(12) Special expenditure on account of families of British soldiers Total (6)	5,680 3,06,650	8,62,450	8,49,011
ī	ı	10121 (0)	0,00,000	-100,000	-,=v,011

Nun	ners.		Budger Est	IMATE.	Accounts.
924-25	1925-26.	-	1925-26	1924-25.	1923-24.
	·	J.—MISCELLANEOUS— Brought forward	Rs. 6,08,840	Rs. 6,62,070	Rs. 7,78,754
	·				
,	}	(c) I. A. S. C. RECORD OFFICE, ETC.—	20.004	22 200	
4 4 57	1 60	(1) Pay and allowances of officers with King's Commission . (2) Pay and allowances of British other ranks (3) Pay and allowances of clerks and other establishment .	60,000 5,160 61,000	66,300 14,400 60,120	
		(4) Provisions — (a) Value of issues in kind (b) Messing and money allowances	•••	380 160	
		(5) Clothing— (a) Value of issues in kind (b) Cash allowances	•••	30 200	
		(6) Maintenance of officers' chargers— (a) Syce allowance (b) Forage	720 1,310	1,920	
		(7) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges	4,500 5,000 1,200	3,500 500	
		(8) Postage, telegrams and telephones (9) Printing and stationery (10) Other incidental and miscellaneous expenses	6,000 1,500 2,000	10,000	
		(11) Special expenditure on account of families of British soldiers— Marriage and furniture allowances	500	2,000	
		Total (c)	1,48,890	1,59,510	1,85,548
		(d) Veterinary Record office-			
_	3 -	(1) Pay and allowances of officers with King's Commission (2) Pay and allowances of clerks and other establishments (3) Pastern telegrams and telephones	1,200 3,480	1,200 3,890	
		(8) Postage, telegrams and telephones (4) Printing and stationery (5) Other incidental and miscellaneous expenses	3 1,200	1,300	
	}	Total (d)	5,880	5,890	4,949
		(e) Provost Marshal's Establishment	• • • • • • • • • • • • • • • • • • • •	•••	2,004
		(f) Expenditure in England-			
	ļ	Leave and deputation salaries	10,00,000	3,50,000	
		(y) Exchange on (f)	3,33,340	1,51,490	(a) 9,74,181
		TOTAL HEAD-II-J.	20,96,950	13,28,960	24,50,484
		TOTAL EXPENDITURE HEAD II	8,48,74,860	8 46 84 75	00 04 00 20

Observations.

Of the increase of 7.68 lakhs in Budget, 1925-26, over Budget, 1924-25, 8.32 lakhs occurs in England and is due chiefly to inclusion of charges on account of pay for leave earned by Civil officers while in Military employ. [The leave pay if paid in India is charged under a separate detailed head in Head I-A (IV).] The decrease in India is mainly under II-J (b) Hill Sanitaria and Depots and is due to provision of rank pay of British Officers under Head I.—A (I). Under this head II-J (b) Budget, 1925-26, provides only for staff allowances to British Officers who will not be seconded.

Nu	(BERS.		Budger 1	CSTIMATE.	ACCOUNTS
924-25.	1925-28.		1925-26,	1924-25.	1923-24.
		RECEIPTS - A.—EDUCATIONAL AND INSTRUCTIONAL ESTABLISH-	Rs.	Rs.	Rs.
		MENTS.	***	***	7,599
		B.—ARMY EDUCATION— (i) RECEIPTS IN INDIA—			
	,	(1) Receipts of Educational Institutions—			
		(i) King George's Royal Military Schools (ii) Lawrence Military Schools		14,000	
	}	(iii) Prince of Wales' Royal Indian Military College	52,000 79,000	51,000 90,000	
	,	(iv) Board of Examiners	10,000	5,000	
		(2) Recoveries for damaged library books (3) Miscellaneous items	100	100	
		(o) Miscenancous items	1,000 1,42,100	1,000	
		(i) RECEIPTS IN ENGLAND—FEES IN RESPECT OF KING'S INDIA	1,42,100	1,61,100	1,40,588
		CADETS AT THE R. M. COLLEGE, SANDHURST (ii) Exchange on (ii)	•••	•••	15,694
		TOTAL B	1 40 100	111	6,880
		C.—WORKING EXPENSES OF HOSPITALS—	1,42,100	1,61,100	1,68,148
,		(1) India Proper and Burma—			1
		Hospital stoppages Credits for services rendered	2,20,000	2,20,000	
	,	Other receipts	80,000 50,000	•••	
	<u> </u>	(2) Aden		•••	
		Hospital stoppages	3,000	2,500	
		D.—WORKING EXPENSES OF STORE DEPOTS, ETC.—	3,53,000	2,22,500	8,17,92
		(1) Arsenals and Ordnance Depôts—			
		(i) Recoveries of Departmental expenses, etc.	16,94,000	215 41 100	
1		(ii) Miscellaneous receipts	9,000	15,41,130	ļ
•		(i) Recoveries of Departmental expenses	7010010		
		(ii) Miscellaneous receipts	\$9,13,210	8,69,290	
		(3) Supply Depôts— (i) Recoveries of Departmental expenses	1,05,25,000		
		(ii) Miscellaneous receipts	85,000	1,09,05,000	,
		(4) Medical Stores Depôts— (i) Recoveries of Departmental expenses			ı
	· ·	(ii) Miscellaneous receipts	} 5,60,0 0 0	6,00,000	_
]	(5) Remount Depôts and Horse Breeding Operations—		,	
		(i) Recoveries of departmental charges (ii) Miscellaneous items	25,42,360	15,73,130	
		(6) Central Mechanical Transport Stores Depôt—	2,50,000	38,000	
		(i) Recoveries of departmental charges	5,25,900	***	1
	}	TOTAL D .	1,71,03,570	1,50,26.550	1,73,94,23
		E.—WORKING EXPENSES OF MANUFACTURING ESTAB- LISHMENTS			
		(1) Grass Farms—			
		Net Profits of Okara Farm	3,50,000	•••	
		(2) Army Clothing Factories— (i) Recoveries of departmental charges, etc.	•		
		(ii) Miscellaneous receipts	}	4,26,000	
		TOTAL E .	3,50,000	4,26,000	4,06,458
		F.—Inspection of Stores			84
	1	G.—Military Accounts Offices I.—ADMINISTRATION OF CANTONMENTS—		·••1	6,308
		Receipts in connection with cantonment magistrates'			
		department	•••	•••	30,328
	[TOTAL RECEIPTS HEAD II .	1,79.48.670	1,58,36,150	1.83 26 08°
	j		, -,,	- - - - - - - - - -	-,00,00

Observations.

Under Heads II-D (1), II-D (2) and II-D (5) the increases in Budget, 1925-26 as compared with Budget, 1924-25 are due mainly to adoption of revised prices for stores issued. The same cause explains the entry against Head II-D (6). The reduction under head II-D (3) is due to decrease in issues on payment. The receipt provided under Head II-E (2) in Budget, 1924-25 has been transferred to Head II-D (2) in Budget, 1925-26 so as to conform to cost accounting. The credit under Head II-E (1) in Budget, 1925-26 was provided in Budget, 1924-25 by reduction of expenditure under Head II-E (c), (Item 20).

SUMMARY OF ESTIMATES.

			BUDGET	ESTIMATE			REVI	SED ESTI	MATE.	e. Accounts,			
Sub-heads.		1925-26.			1924-25.			1924-25.			1923-24.		
	GROSS EXPENDI- TUBB.	RECEIPTS.	NET EXPENDI- TUBE.	GROSS EXPENDITUBE.	RECEIPTS.	NET Expendi- Ture.	GEOSS Expendi- Ture.	RECEIPTS.	NRT Expendi- tobe,	Gross Expandi- Turk.	RECEITTS.	NET Expendi- lure.	
	Ra.	Rs.	Rs.	Rs.	Rs.	Ra.	Re.	Rs.	Rs.	Rs.	Ra.	Ru.	
A.—ARMY HEADQUARTERS B.—STAFF OF COMMANDS. C.—STAFF OF DISTRICTS AND BRIGADES. D.—EMBARKATION STAFF. K.—RAILWAY TRANSPORT STAFF. F.—MISCELLANEOUS. G.—EXPENDITURE IN ENGLAND (INCLUDING EXCHANGE)	60,52,670 36,70,420 92,50,640 3,38,530 43,030 7,71,770 5,86,670	*** *** *** *** ***	60,52,670 36,70,420 92,50,640 3,38,530 43,030 7,71,770 5,86,670	63,04,760 35,10,550 94,84,220 2,98,330 49,500 6,95,360 6,01,790		63,04,760 35,10,550 94,84,220 2,93,330 49,500 6,95,360 6,01,790	66,C6,000 31,47,000 93,27,000 2,95,000 94,000 8,26,000 6,45,000	•••	66,06,000 31,47,000 99,27,000 2,95,000 94,000 8,26,000 6,45,000	62,99,489 29,50,941 95,80,619 3,00,005 55,084 9,66,375 5,95,982	19,663	62,99,488 29,50,941 95,80,619 3,00,006 55,084 9,83,375 5,82,319	
TOTAL HEAD III .	2,07,13,730	•••	2,07,18,730	2,09,39,510	•••	2,09,39,510	2,09,40,000	***	2,09,40,000	2,07,48,494	13,663	2,07,34,831	

Observations.

- Head III-A.—The reduction of 2.52 lakhs is after allowing for provision transferred from other heads. This is due to the continuance of the process of retrenchment. Provision has been made under a separate sub-head in 1925-26 for Master General of Supply Branch.
- Head III-B.—The increase of 1.60 lakhs in 1925-26 over the Budget for 1924-25 is made up of (i) appointment of a staff officer, R. E. created in lieu of an appointment abolished in M. E. services (22 lakh), (ii) provision for a Deputy Assistant Director Medical Services, and 2 Assistant Surgeons transferred from other heads (25 lakh), (iii) lump addition for improvement in conditions of service, etc., of Indian Corps of Clerks (1.85 lakhs), and (iv) smaller allotments for telephone, transportation and other charges (72 lakh).
- Head III-C.—There is a decrease of 2.34 lakhs due mainly to (i) smaller provision for pay and allowances of clerks (1.54 lakhs), (ii) reduction in the allotment for transportation and miscellaneous charges (1.00 lakh), and (iii) abolition of two appointments of Deputy Assistant Directors of Veterinary Services and two appointments of Deputy Assistant Director, Medical Services ('79 lakh). On the other hand, there is an excess of 1.00 caused by a lump provision for the extra cost of replacing in their regiments officers holding the appointments of A.-D.-C.'s (G. O.'s C. and certain other appointments as a matter of administrative necessity.
- Head III-D,—The increase of '45 lakh occurs under (i) rail and other transport charges ('32 lakh), (ii) pay charges of establishments, due chiefly to incremental rates of pay ('03 lakh) and (iii) miscellaneous charges ('10 lakh).
- Head III-E.—The reduction is due to retrenchments.
- Head III-F.—The excess of '76 lakh is due to provision for cost of light and water supplied by Military Engineer Services ('28 lakh), (ii) provision for expenditure on antimalarial measures transferred from Head II.—I ('10 lakh) and (iii) increase under miscellaneous Establishment and other charges ('38 lakh).

Numbers.			BUDGET E	STIWATE.	ACCOUNTS.
1924-25.	1925-26.	A.—Army Headquarters—	1025-26.	1924-25.	1 23-24,
		(I) COMMANDER-IN-CHIEF AND PERSONAL STAFF	i		
1	1	(1) Pay and allowances of Commander-in-Chief (2) Pay and allowances of officers with King's Commissions (including Surgeon and Aides-de camp)—	Rs. 1,00,000	Rs. 1,00,000	Rs.
1	1	(a) Assistant Military Secretary.	15,600	15,600	•
1 2	$egin{array}{ccc} 1 & 2 \\ \end{array}$	(b) Surgeon	14,280	14,280	
1	ı z	(c) Aides-de-camp, British (d) Aide-de-camp, Indian	28,800	28,500	
•	•	(e) Staff pay of Aide-de-Camp, Indian, unseconded	4,160	8,120	
_	_	(5) Fay and allowances of personal assistant and clerks—	(1) 600	(1) 600	
1	1	(a) Personal assistant	10,560	10,560	
$\begin{bmatrix} 1 \\ 3 \end{bmatrix}$	1 3	(b) Clerks, first division (c) Clerks, second division	4,420	4,260	
3	3	(4) Pay and allowances of office servants	6,580	5,740	
		(5) Expenditure on account of officers' chargers—	520	500	
	'	(a) Syce allowance	2,160	2,160	
		(b) Forage	3,600	3,600	
· Ì		(6) Tour expenses (7) Other transportation charges—	1,75,000	1,75,000	
Ì	ı	(a) Travelling and out-station allowances	3	•	
		(6) Rail charges	į į		
		(c) Sea and inland water charges	} 1,000	3,500	
		(d) Mechanical Transport charges (e) Other road expenses	}	•	
		(8) Office accommodation	·		
		(9) Postage, telegrams and telephones	9,000	10,680	
		(10) Printing, stationery and books (11) Repair of camp equipage	300	300	l
		(12) Miscellaneous allowances and expenses— (a) Miscellaneous allowances	31,670	31,670	
		(b) Other miscellaneous expenses	1,800 1,800	1,530 1,800	
·		(13) Provision for expenditure to be sanctioned by the Commander-in-Chief under his powers of sanction	50,000	50,000	
		. Total (I)			
1		(II) MILITARY SECRETARY'S BRANCH -	4,61,800	4,63,700	3,41, 61
		•			
1	۱ ا	(1) Pay and allowances of officers with King's Commissions—	22.222		
i	$\begin{bmatrix} & 1 \\ & 1 \end{bmatrix}$	(a) Military Secretary (b) Deputy Military Secretary	30,000 { 22,200	30,000	
2	2	(c) Assistant Military Secretaries	31,200	22,200 31,200	
1	1	(d) Officer Supervisor (Civilian).	12,000	12,000	•
		(2) Pay and allowances of superintendents and clerks—			
3 11	$\frac{3}{10}$	(a) Superintendents	22,820	21,840	
16	- 18	(b) Clerks, first division (c) Clerks, second division	42,510 (40,820	42,760 34,200	
22	23	(3) Pay and allowances of office servants	4,870	4,350	
		(4) Expenditure on account of officers' chargers-	.	}	
		(a) Syce allowance	720 1,260	90 0 1, 5 00	
			, l	-,	
		(5) Transportation charges— (a) Travelling and out-station allowances, etc.	4,000	4,000	
		(b) Rail charges (6) Office accommodation	1,000	1,500	
		(7) Postage, telegrams and telephones	13,500	20,590	
		(8) Printing, stationery and books	600	600	
		(2,27,000	2,27,640	
1		Carried over	<i>w</i> ,~,000	~,~,,0±0 [

924-25 193 1	1 1 2 4 11* 13† 1 1 1 2 4 1 1 1 2 4	A.—Army Headquarters—contd. (II) Military Secretary's Branch—contd. (9) Miscellaneous allowances and expenses— (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, second grade (m) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 89,800 1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,200§ 39,270‡	32,500 36,000 (1) 1,800 12,000	1923-24. Rs. 3,41,615
2 4 11 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 4 11* 13† 1 1 1 2 4	(II) Military Secretary's Branch—contd. (9) Miscellaneous allowances and expenses— (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, second grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, thir	4,61,800 2,27,000 8,700 3,300 2,89,000 54,000 30,000 52,800 89,800 1,66,400 12,000 30,000 26,400 24,000 24,000 24,000 11,800 12,000 11,800 11,880	4,63,700 2,27,640 6,520 2,830 2,36,990 54,000 80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	3,41,615
2 4 11 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 4 11* 13† 1 1 1 2 4	(II) Military Secretary's Branch—contd. (9) Miscellaneous allowances and expenses— (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, second grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, thir	4,61,800 2,27,000 8,700 3,300 2,89,000 54,000 30,000 52,800 89,800 1,66,400 12,000 30,000 26,400 24,000 24,000 24,000 11,800 12,000 11,800 11,880	4,63,700 2,27,640 6,520 2,830 2,36,990 54,000 80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	3,41,615
2 4 11 13 1 1 1 1 1 1 1 1 2 8 1 	2 4 11* 13† 1 1 1 2 4	(II) Military Secretary's Branch—contd. (9) Miscellaneous allowances and expenses— (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, second grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers Graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, thir	2,27,000 8,700 3,300 2,89,000 52,800 83,800 1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,2005 39,2701 48,000 (1) 1,800 12,000 11,880	2,27,640 6,520 2,830 2,36,990 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(II) Millitary Secretary's Branch—contd. (9) Miscellaneous allowances and expenses— (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, second grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	8,700 3,300 2,89,000 54,000 30,000 52,800 85,800 1,66,400 12,000 30,000 26,400 24,000 24,000 48,000 (1) 1,800 12,000 11,880	6,520 2,830 2,36,990 54,000 80,000 52,800 8,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	2,18,95
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(9) Miscellaneous allowances (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (g) Tank Engineer (a) Superintendents	8,700 3,300 2,89,000 54,000 30,000 52,800 85,800 1,66,400 12,000 30,000 26,400 24,000 24,000 48,000 (1) 1,800 12,000 11,880	6,520 2,830 2,36,990 54,000 80,000 52,800 8,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	2,18,95
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 7 41	2 4 11* 13† 1 1 1 2 4	(9) Miscellaneous allowances (a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (g) Tank Engineer (a) Superintendents	3,300 2,89,000 54,000 30,000 52,800 89,800 1,66,400 12,000 30,000 26,400 24,000 22,2008 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	2,830 2,36,990 54,000 30,000 52,800 88,800 1,71,600 1,52,500 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000 	2,18,95
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(a) Miscellaneous allowances (b) Other miscellaneous expenses Total (II) (III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	3,300 2,89,000 54,000 30,000 52,800 89,800 1,66,400 12,000 30,000 26,400 24,000 22,2008 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	2,830 2,36,990 54,000 30,000 52,800 88,800 1,71,600 1,52,500 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000 	2,18,95
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 85,800 1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,200 39,270 48,000 (1) 1,800 12,000 11,880	2,36,990 54,000 30,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	2,18,95
2 4 11 13 1 1 1 1 1 1 1 1 2 8 1 	2 4 11* 13† 1 1 1 2 4	(III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 85,800 1,66,400 1,56,000 30,000 30,000 26,400 24,000 22,200§ 39,2701 48,000 (1) 1,800 12,000 11,880¶	54,000 80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (i) 1,800 12,000 	2,18,95
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(III) General Staff Branch— (1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 85,800 1,66,400 1,56,000 30,000 30,000 26,400 24,000 22,200§ 39,2701 48,000 (1) 1,800 12,000 11,880¶	54,000 80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (i) 1,800 12,000 	
2 11 13 1 1 1 1 1 1 1	2 4 11* 13† 1 1 1 2 4	(1) Pay and allowances of officers with King's Commissions— (a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 83,800 1,66,400 12,000 30,000 26,400 24,000 22,200§ 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	
2 11 13 1 1 1 1 1 1 1	2 4 11* 13† 1 1 1 2 4	(a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 83,800 1,66,400 12,000 30,000 26,400 24,000 22,200§ 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 7 41	2 4 11* 13† 1 1 1 2 4	(a) Chief of the General Staff (b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	54,000 30,000 52,800 83,800 1,66,400 12,000 30,000 26,400 24,000 22,200§ 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	
2 4 11 13 1 1 1 1 1 1 1 2 3 1 - 2 41	2 4 11* 13† 1 1 1 2 4	(b) Deputy Chief of the General Staff (c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	30,000 52,800 83,800 1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,200§ 39,270‡ 48,000 (1) 1,800 12,000 11,880¶	80,000 52,800 88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 36,000 (1) 1,800 12,000	
2 4 11 13 1 1 1 1 1 1 1 1 2 8 1 	2 4 11* 13† 1 1 1 2 4	(c) Directors, Colonels on the Staff (d) General Staff officers, first grade (e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	85,800 1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	88,800 1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (i) 1,800 12,000	
11 13 1 1 1 1 1 1 2 8 1 - 6 27 41	4 11* 13+ 1 1 1 1 2 4	(e) General Staff officers, second grade (f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	1,66,400 1,56,000 12,000 30,000 26,400 24,000 22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	1,71,600 1,52,500 8,700 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	
13 1 1 1 1 1 1 2 8 1 	13† 1 1 1 1 2 4	(f) General Staff officers, third grade (g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	1,56,000 12,000 30,000 30,000 26,400 24,000 22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	1,52,500 8,700 30,000 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	
1 1 1 1 1 2 8 1 	1 1 1 2 4 1 1 6	(g) Aide-de-camp (h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	12,000 30,000 30,000 26,400 24,000 22,2005 39,2701 48,000 (1) 1,800 12,000 11,880¶	8,700 30,000 30,000 26,400 24,000 32,500 36,000 (1) 1,800 12,000	
1 1 1 1 2 3 1 	1 2 4 1 1 6	(h) Inspector, Cavalry, Major-General (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	30,000 30,000 26,400 24,000 22,200§ 39,270† 48,000 (1) 1,800 12,000 11,880¶	30,000 30,000 26,400 24,000 32,500 36,000 (i) 1,800 12,000	
1 1 1 2 8 1 - 6 27 41	1 1 2 4 1 1 6	 (i) Major-General, Royal Artillery (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	30,000 26,400 24,000 22,200§ 39,270† 48,000 (1) 1,800 12,000 11,880¶	30,000 26,400 24,000 32,500 36,000 (i) 1,800 12,000	
1 1 2 8 1 - 6 27 41	1 2 4 1 1 6	 (j) Colonel on the Staff, Royal Engineers (k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	26,400 24,000 22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	26,400 24,000 32,500 36,000 (1) 1,800 12,000	
1 2 8 1 - 6 27 41	1 2 4 1 1 1 6	(k) Signal officer-in-chief (l) Officers graded as General Staff officers, first grade (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, thirl grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	24,000 22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	32,500 36,000 (1) 1,800 12,000	
2 8 1 - 6 27 41	1 2 4 1 1 6	(l) Officers graded as General Staff officers, first grade. (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade. (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents	22,2008 39,2701 48,000 (1) 1,800 12,000 11,880¶	32,500 36,000 (1) 1,800 12,000	
8 1 - 6 27 41	2 4 1 1 6	 (m) Officers graded as General Staff officers, second grade (n) Officers graded as General Staff officers, third grade (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	39,270 48,000 (1) 1,800 12,000 11,880¶	32,500 36,000 (1) 1,800 12,000	
8 1 - 6 27 41	1 1 6	 (n) Officers graded as General Staff officers, third grade. (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	48,000 (1) 1,800 12,000 11,880¶	36,000 (1) 1,800 12,000	
6 27 41	1 1 6	 (o) Cipher officers (Staff pay) (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	(1) 1,800 12,000 11,880¶	(1) 1,800 12,000 	_
6 27 41	1 6	 (p) Officer Supervisor (Civilian) (q) Tank Engineer (2) Pay and allowances of superintendents and clerks— (a) Superintendents 	12,000 11,880¶	12,000	_
27	6	(2) Pay and allowances of superintendents and clerks— (a) Superintendents			
27		(a) Superintendents	49 480	40.000	1 -
27			4.9.4.80	4000	
41		(1) Claulas Cast Minister	1 7 00 100	48,920	j
	27	(b) Clerks, first division	1,62,300	97,940	
54	42	(c) Clerks, second division	85,090 1,050	80,870	
54		(d) Temporary establishment (e) Technical clerk	3,600	•••	
	55	(3) Pay and allowances of office servants	10,180	10,000	ļ
	•	(4) Expenditure on account of officers' chargers—	10,200	10,000	
1	1	(a) Syce allowance	7,560	7,380	
	1	(t) Forage	12,560	12,300	
		(5) Tour expenses	15,000	15,000	
- 1	l	(6) Other transportation charges—]	}
		(a) Travelling and out-station allowances, etc.	80,000	65,000	
		(b) Rail charges (7) Office accommodation	43,000	43,000	
1		(7) Office accommodation (8) Postage, telegrams and telephones	54.040	***	
		(9) Printing, stationery and books	54,040 2,500	50,040	
		(10) Miscellaneons allowances and expenses—	,,,,,,	3,000	
		(a) Miscellaneous allowances	24,200	25,480	
		(b) Other miscellaneous expenses	14,900	17,220	1
16	16 {	(11) Fauji Akhbar, including pay of establishment	1) (67,670	l
10	•• ડ	(12) Allowance for purposes of translation, including pay of	70,780]	l
	_	establishment	Di	13,380	ľ
2	2	(13) Military Attaché at Meshed	21,750	21,750	
8.	2	(14) Military Attaché to His Majesty's Legation at Kabul (15) Special grant for, and remuneration to, Indian officers	31,420	28,540	1
		and soldiers employed on intelligence duties		00 = 0	1
		(16) Special grant to Intelligence Branch, including translation	36,500	36,500	[
		(17) Cost of maps	41,000 40,000	17,000	
-	1	(18) Assistant Military Attaché, Tehran	13,000	40,000	
\				···	·
1		Total (III)	15,65,460	14,52,090	16,18,78
				21,52,780	21,78,75

 $\int_{\mathbb{R}^n}$

One appointment to be abolished in November 1925.

†Appointment due for abolition in November 1924 retained, provisionally.

*Includes pay of temporary appointments of General Staff Officer, 2nd grade, and clerk for 6 months from 1st April 1925, Colonel, Royal Tank Corps centre transferred to Army Headquarters (From Head I. A. (I.) (f.), Assistant to Colonel, Tank Corps centre transferred to Army Headquarters included.

Transferred from Head I. A. (I.) (f.).

Numbers.			Виракт Г	BUDGET ISTIMATE.	
924-25.	1925-26.		1925-26,	1924-25.	1928-24,
!		A.—Army Headquarters — contd.	Rs.	Rs.	Rs.
1		!	22,66,260	21,52,780	21,78,754
		Brought forward			
		(IV) ADJUTANT-GENERAL'S BRANCH—			
	· · · · · · · · · · · · · · · · · · ·	(1) Pay and allowances of officers with King's Commissions - (a) Adjutant-General	********	1.2.222	
1	$\frac{1}{1}$	(b) Deputy Adjutant-General and Director	30,000 30,000	48,000 30,000	
i l	j	(c) Director	26,400	26,100	
- [(d) Director, temporary (6 months)	100	13,200	
5	6†	(e) Assistant Adjutant-Generals (f) Deputy Assistant Adjutant-Generals	1,33,200	09,900 *	
7	7‡	(f) Deputy Assistant Adjutant-Generals	1,05,800	1,04,700	
1	3	(g) Officer Supervisor (Civil an) (h, Director of Medical Services	36,000	12,000	1
1	i	(i) Deputy Director of Medical Services	28,400 50,000	38,400 30,600	
2	2	(j) Directors (Vedical)	57,000	57,600	
2	ĩş	(k) Assistant Directors of Medical Services	25,500	51,600	
ĩ	2	(1) Deputy Assistant Directors of Medical Services	42,000	17,400	
ī	i i	(m) Consulting Dermatologist	26,100	28,800	
1	1	(n) Chief Lady Superintendent	9,000	9,000	
1	1	(o) Additional Medical Officer for Army Headquarters			
_]	_	Establishments	12,000	12,000	
1	1	(p) Judge Advocate-General	26,400	26,400	
1	1	(q) Assistant Judge Advocate-General	17,400 12,000	17,400 12,000	
	1 1	(s) Assistant Adjutant General (mobilisation), temporary,			
_	.1.	(t) Assistant Adjutant General (revision of pay), temporary		10,000	'
J		for 3 months		5,550]
		(u) Assistant Pensions Investigation Officer (tempo-			
}		rary)	700	1,600	
		(v) Staff Chaplain (temporary)	•••	2,400	
		(2) Pay and allowances of superintendents and clerks —			
15	16	(a) Superintendents	1,29,000	1,15,960	
50	52	(b) Clerks, first division	2,08,670	1,86,020	
80	96	(c) Clerks, second division	1,90,130	1,58,450	
	ı	(d) Temporary Establishment	22,330	20,220	
105	105	(3) Pay and allowances of office servants	21,770	18,290	,
	!	(4) Miscellaneous establishments—			
ł		(a) Depôt at Summer Hill for clerks	540	540	
1	1	(b) Assistant Surgeon	6,000	6,000	
, Í	٦	(c) Hospital Establishment (d) Establishment for Army Headquarters dispensary.	2,100	2,650	1
1	1	(e) Equipment, etc., for Army Headquarters dispensary.	7,630	7,190	
ŀ		and consulting room) .,01		
		(5) Expenditure on account of officers' chargers—			
		(a) Syce allowance	3,700	4,320	
1		(b) Forage	6,300	7,200	
		(6) Transportation charges—		1	
- 1		(a) Travelling and out-station allowances, etc	42,000	12,000	
']	1	(b) Rail charges	18,500	18,500	
			13,52,970	12,48,340	
ļ		Carried over			
1		(22,66,260	21,52,750	21,78,75

^{*}Includes provision for 4 Assistant Adjutant Generals for full year and 1 Assistant Adjutant General for 6 months. †Includes one appointment of Assistant Adjutant General transferred from the Engineer-in-Chief's Office.

[†]Includes 1 appointment transferred from Quartermaster General's Branch and 1 appointment to be abolished on 1st November 1925.

SOne appointment reduced to Deputy Assistant Director, Medical Services, with effect from 1st November 1924.

T Provision for 9 months only.

Num	BERS.		Виревт 1	CSTIMATE.	Account
924-25.	1925-20.		1925-26.	1921-25.	1923-24.
-		A Army Headquarters—contd.	Rs. 22,66,260	Rs. 21,52,780	Rs. 21,78,75
		Brought forward .	13,52,970	12,48,340	21,70,75
		(IV) ADJUTANT-GENERAL'S BRANCH—contil. (7) Office accommodation			
		(>) Postage, telegrams and telephones	51,190	44,540	
		(9) Printing, stationery and books (10) Miscellar cous allowances and expenses—	4,760	3,910	
		(a) Miscellaneous allowances	45,280	39,420	
·		(b) Other miscellaneous expenses (c) Expenses connected with ceremonial parades	30,600 600	29,250	
j		(e) Expenses connected with teremodial parades		600	
		Total (1V)	14,84,800	13,66,060	14,11,34
1		(V) QUARTERMASTER-GENERAL'S BRANCH			
. 1	. 1	(1) Pay and allowances of officers with King's Commissions— (a) Quartermaster-General	15 ((0))	10.000	 •
1 '	1	(b) Deputy Quartermaster-General	48,000 30,000	48,000 30,000	
i	ī	(c) Deputy Assistant Quartermaster-General .	15,600	15,600	
-	1	(d) Officer Supervisor	12,000		
: 1		Movements and Quartering Directorate. (e) Director		30 100	
1 ((f) Assistant Quartermaster-Generals	22,620*	44,400 44,400	
3.	4	(g) Deputy Assistant Quartermaster-Generals	51,710†		
- :		(h) Staff Captain (for four months)	4,000‡	•••	
l	1	(i) Officer Supervisor (Civilian)	12,000	, , -	•
	1	(i) Railway Concentration Officer	17,550	2, 800	
1	1	(k) Director	30,000	30,000	
2	2	(l) Deputy Directors	45,000	48,000	
$\frac{3}{3}$	$\frac{3}{2}$	(m) Assistant Directors		66,600 51,600	
1	ĩ	(o) Officer Supervisor	8,000**		
ļ		-Directorate of Equipment and Ordnance Stores.			
1	1	(p) Director	30,000	30,000	
3	2	(q) Deputy Directors	48,000	72,600	
2	2	(r) Assistant Directors	44,400	44,400	
2	1	(8) Deputy Assistant Directors .	15,600	31,200	
4	3	(t) Technical officers	32,580	39,600	
,		Directorate of Remounts.			
]]	(a) Director . ,	26,400	26,400	
. 1 1	1	(v) Deputy Director	24,000 12,000	24,000	
•	•	- · · · · · · · · · · · · · · · · · · ·	12,500	12,000	
,	,	Directorate of Veterinary Services.	20.00	· •	
1 1	$\begin{bmatrix} 1 \\ 1 \end{bmatrix}$	(x) Director	. 26,400 16,800	26,400	
•	1 -	•	10,000	16,800	
1		Farms Control.		<u> </u>	
} 1		(aa) Assistant Controller	•	24,000	
•			`	22,200	
1		Controller of Contracts.	}		
I I		(cc) Deputy Controller	•••	29,400	
	<u> </u>	(dd) Assistant Controllers.		22,200	
1	<u> </u>	(ee) Officer Supervisor (Civilian)	•••	12,000	
			6,75,260	 -	<u> </u>
		Carried over	<u> </u>	8,67,100	
	1		£7,51,060	35,18,840	35,90,10

Includes pay of one Assistant Quartermaster General, for 7 days in March 1925, the appointment after that date being reduced to that of a Deputy Assistant Quartermaster General.

'† Includes pay of two Deputy Assistant Quartermasters-General, for full year, one Peputy Assistant Quartermaster-General, from 8th March 1925, in place of an Assistant Quartermaster-General, and one Poputy Assistant Quartermaster-General up to 31st October 1925 after which date the appointment is abolished under the Inchcape Cuts.

† Creation of new appointment from 1st November 1925, on abolition of Deputy Assistant Quartermaster General.

§ This appointment becomes permanent on 1st November 1925.

|| This appointment has been revived, the full pay now being charged to Army estimate instead of only staff pay.

** Appointment to be abolished on 1st November 1925.

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Nux	BERS.		BUDGET E	STIMATE.	ACCOUNTS.
924-25.	1925-26.		1925-26.	1924-25,	1023-24.
		AArmy Headquarters—contd. Brought forward	Rs. 37,51,060	Rs. 35,18,840	Rs. 35,90,103
		(V) QUARTERM STER-GENERAL'S BRANCH—contd.	6,75,260	8,67,400	-
		Revision Section (temporary).			
•		(f/) First Grade Officer		7,400	
		- (2) Pay and allowances of Personal Assistant and clerks-			
		Quartermaster General's Branch (main office).			Į
1 19 80 122 23	14 63 88 18	(a) Personal Assistant (b) Superintendents (c) Clerks, first division (d) Clerks, second division (e) Technical clerks (f) Temporary Establishment	1,14,930 2,35,0.0 1,84,710 87,000 38,900	10,560 1,52,450 3,06,530 2,53,200 1,10,000 26,810	,
		, ,	30,700	0,077	
•	i 	Controller of Contracts.		92,900	1
3 9	-	(g) Clerks (including controlled mills establishments)	•••	. 82,800	
		(3) Pay and allowances of office servants—	1	30.050	
¥17 14	98	(b) Controller of Contracts	16,760	19,650 2,020	
		(4) Expenditure on account of officers' chargers— (a) Syce allowance (b) Forage	3,750 6,300	5,400 9,000	
		(5) Transportation charges-			
		Quartermaster General's Branch (main office).			
		(a) Travelling and out-station allowances, etc. (b) Rail charges	50,000 45,000	52,000 48,000	
		Controller of Contracts.			
		(a) Travelling and out-station allowances, etc. (b) Rail charges	•••	10,000 3,45,000	
		(6) Office accommodation (7) Postage, telegrams and telephones (8) Printing, stationery and books	70,000 2,500	79,510 3,700	
		(9) Miscellaneous allowances and expenses—			
		(a) Miscellaneous allowances	33,720 18,000	52,460 25,060	
		Total (V)	15,81,950	24,79,050	23,80,47
		Carried over	53,33,(10	59,97,890	59,70,578

Nσ	M DERS.		Bunger 1	Estinate	Account
924-25.	1925-26.	-	1925-26.	1924-25.	1929-24,
		A.—Army Headquarters—contd.	Rs.	Rs	Rs.
		Brought forward .	53,33,010	59,97,890	5,70,578
		(VI) ORDNANCE BRANCH-	of		
		(1) Pay and allowances of officers with King's Commissions-	the Master General of		
1		(a) Director-General	ene	80,000	
]		(b) Deputy Director-General	r G	26,400	
I	i	(c) Director of Ordnance Inspection	ste	26,400	1
i		(d) Assistant Director of Ordnance Inspection	Ma	22,200 11,640	
-			e	11,640	
		(2) Pay and allowances of Personal Assistant and clerks-	ef t		•
† 	·	(a) Personal Assistant (b) Superintendents		9,600	
12	1	(c) Clerks, first division	ОЩсе	27,560 38,770	
19		(d) Clerks, second division	o do	38,740	
19		(3) Pay and allowances of office servants	the	3,570	
	•	(4) Expenditure on account of officers' chargers —	-	,	
1		(a) Syce allowance	into	360 ·	
- 1		(b) Forage		600	
.		(1) Many 1 1 1 1	as been merged		
		(5) Transportation charges— (a) Travelling and out-station allowances, etc.	mei	£ 700	
1		(b) Rail charges	g g	5,500 2.500	
- {			pec	2.000 j	
ļ	İ	(6) Office accommodation		•••	
i 1	i	(7) Postage, telegrams and telephones (8) Printing, stationery and books	ce h	4, 760	
į	i	to; rinning, solutionery and books	Office b Supply	450	
ļ		(9) Miscellaneous allowances and expenses-	is (i i	
;		(a) Miscellaneous allowances	This	4,760	
	•	(b) Other miscellaneous expenses	. 	2,560	
,	 -	Total (VI) .		2,51,870	2,45,92
	1	(VII) Master General of Supply Branch*-		•	
	 	(1) Pay and allowances of officers with King's Commission—			
	1	(a) Master General of Supply	48,000		
	ļ 	(b) Deputy Master General of Supply and Director of	10,000		
	i	Organization of Manufacture	_	·	
		Director of Artillery.			
	1	(c) Director	30,000		
	1	(d) Deputy Director	24,000		
	1 1	(e) Assistant Director	22,200		
	1	(f) Deputy Assistant Director (g) Technical Officer	15,600		
	1	(h) Technical Officer	12,240 10,440		
		Director of Farms.			
	,	·			
		(i) Director (i) Assistant Director	26,400		
	•	17) Thomselve 17(100001	22,200		
		Carriel over	2,11,090		
		Carried over	53,33,010	62,49,260	62,16,50
	1	his Branch has been formed by transfer of officers and establishments from other Bra	1		

Num	BER.	·	Bu dget	ESTIMATE.	ACCOUNTS
4-25.	192 5-2 6.		1925-26,	1924-25.	1928-24.
		Head III-A.—Army Headquarters—concld.	59 99 010	62,49,260	
		Brought forward {		02,40,200	02,14,500
		(VII) MASTER GENERAL OF SUPPLY BRANCH -contil.	2,11,080		•
		Director of Contracts.			
į	1 1 1	(k) Director (l) Assistant Director (m) Officer Supervisor	27,000 22,200 12,000		
1		Directorate of Ordnance Vactories and Manufacture.	_		
	1 1	(n) Director	3 0,000 20, 400		
	1	p) Civil Engineer Adviser, on Rs. 1,000-50-1,500	17,950		
	2	(q) Assistant Civil Engineer Advisers, on Rs. 800-50-	21,600		i
		•	W.,000		
	1	(2) Pay and allowances of Personal Assistant and clerks— (a) Personal Assistant	10,210		
	18	(b) Superintendents	92,600		:
	40 32	(c) Clerks, first division	1,37,900		
ļ	56	(e) Clerks, Routine division	} 1,44,100	\	•
1	5	(1) Technical clerks	21,600		:
	53	(3) Pay and allowances of office servants	9,700		:
		(4) Expenditure on account of officers' chargers-			! !
		(a) Syce allowance	1,620		;
		(b) Forage allowance	2,7 00		!
	j	(b) Transportation charges — (a) Travelling and outstation allowances	 30, 000		
		(b) Rail charges	20,000	•	
	į	(6) Office accommodation			
		(7) Postage and telegrams	15, 000		ļ
		(8) Telephones (9) Printing, Stationery and books	9,500 6,500		İ
		(10) Miscellaneous allowances and expenses—	•		
		(a) Miscell neons allowances	18,100 15,000		į
		(b) Miscellaneous expenses			<u> </u>
	`		8,96,760		ļ
		Deduct amount transferred to Ordnance Factories and			
;		Manufacture Head II-E (f)	1,90,400		
		Total (VII)	7,06,360		<u> </u>
		(VIII) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY - HEAPQUARTERS-			
			6,500	8,500	
		(1) Accommodation (2) Rent of Simla D lai trank telephone line		30,000	
	i	(3) Misce lane us	6,800	19,000	
	i	Total (VIII)	13,800	55,500	82,98
		Total—A	60,52,670	63,04,760	62,93,48

-	1 No.		NORTHERN Budget 1				SOUTHE: Budge	II RN Con et Estin	_
	Serial	19	25-26.	19	24-25.		1925-26.		924-25.
BStaff of Commands -		No.	Rs.	No.	Rs.	No.	Rs.	No.	Ra.
(1) Pay and allowances of officers with King's								ľ	
Commissions— (i) General Officer Commanding-in-Chief.	1	1	54,000	ı	54,000	1	54,000	1	£4,000
(ii) Assistant Military Secretary	2	1	15,600	1	15,600	1	15,600 9,600	1	15,600
(iii) Aides-de-Camp—British (iv) Aides-de-Camp—Indian	3	1 1	12,000 1,800	1 1	12,000 • 1,800	1	4,800	1	9,600 4,800
(v) Deputy Adjutant and Quartermaster General, Major-General	5	_	30,100	1	İ .	1	3 0, 0 00	1	
(vi) Deputy Adjutant Quartermaster		1	80,100		30,000	•	, ,,,,,,,,	ı	30,000
General, Colonel on the Staff (vii) Colonel on the Staff, General Staff	6 7	 1	26,400	 1	26.400		26,400	₁	26,400
(viii) Colonel Commandant, Royal Artillery.	8	1	27,600	1	27,600	1 1	27,6(10	1	27,600
(ix) Assistant Quartermoster General. (x) Assistant Adjutant-General	9 10	1 1	22,200 22,200	1	22,200 22,200		22,200	1	22,200
(xi) Chief Signal Officer (xii) General Staff Officer, 2nd grade	11 12	1 2	22,200 31,200	1 2	22,200	1 2	22,200 31,200	1 2	22,200 31,200
		_	[31,200		1		
(ziii) Deputy Assistant Adjutant General .	13	1	15,600	1	15,600	1	15,6.0	1	15,600
(xiv) Dequiy Assistant Quartermaster	14	1	15,600	-1	15,600	1	15,600	1	15,000
(xv) Staff Officer, Royal Artillery	15	ī	15,600	ī	15,600	1	15,60ว	1	15,600
(xvs) Staff Officer, Royal Engineers	16	,1	22,200	1	22,8·)0	•••	***	•••	
(xvss) General Staff Officer, 3rd grade	17	2	24,000	2	24,000		•••		
(xvssi) Staff Officer, 3rd grade	18	•••	•••	***		•••	***	•••	
(x1x) Staff Captain	19	***		•••		1	12,000	. 1	12,000
(xx) Deputy Judge Advocate General	20	. 1	22,200	1	22,200	1	22,200	1	22,200
(xxi) Assistant Judge Advocate General .	21	•••	·	•••		•••	•••		
(xxii) Deputy Director of Supply and Trans-								_	
(xxiii) Deputy Assistant Director, Supply	22	1	24,000	1	24,000	1	24,000	1	24,000
and Transport (xxiv) Assistant Director, Mechanical Trans-	28	1	17,400	1	15,600	1	18,600	1	15,600
port. (xxv) Deputy Assistant Director, Mechanical	24	1	22,200	1	22,200	•••		•••	•••
Transport (xxvi) Attached Officer, R.A.S.C., Mechanical	25	•••	•••	•••		1	18,600	1	15,6 00
Transport (xxvii) Remount Officer	26 27	1 1	13,800 28,460	1 1	12,840 23,400	_{1.}	21,000	1	21, 00 0
(xxviii) Inspector of Messing	28	ľ	15,600	1	15,600		•••	•••	
(xxix) Deputy Director, Veterinary Services .	29	1	25,800	1	-25,800	1	25,800	1	25,800
(xxx) Assistant Director, Veterinary Services	80	•••		•••] }			•••	
(xxxi) Deputy Director, Ordnance Services .	81	1	24,600	1	24,600	1	24,600	1	24,600
(xxxii) Deputy Director, Medical Services .	82	1	33,000	1	33,000	1	33,000	1	33,000
(xxxiii) Deputy Assistant Director, Medical Services.		2	42,000	2	94 800	2	40.000	2	94 900
	}	*		Z	34,800	2	42,000	Z	34,800
 (2) Pay and allowances of Assistant Surgeons (3) Pay and allowances of British soldier clerks— 	34 35		6,82,200		6,12,840	1	5,82,200 5,160	1	5,19, 000 5,1 60
(a) Seconded clerks	86	14	46,430	14	46,430	14	45,320	14	46,430
(b) Unseconded clerks	37	3	10,870	3	(8) 1,620 10,970	3	(3) 1,320 10,750	3	(3) 1,620 10,870
(4) Pay and allowances of Civilian clerks (Corps of clerks)	39	111	14,480	11			l 1		
(5) Pay and allowances of other Civilian clerks (6) Pay and allowances of aritificers and other establishments	40	19	21,780	19	17,960 21,780	11	13,830 18,500	11 17	17,960 19,680
(7) Pay and allowances of office servants (8) Provisions —	41 42	40	7,040	3 9	6,410	33	6,700	32	5,380
(a) Value of issues in kind .(b) Messing and money allowances .	43 44		2,480 1,120		2,920 1,200		2,210 1,610	i	2,910 1,200
(9) Clothing (a) Value of issues in kind (b) Cash allowances	45 46		800 1,520		300 1,520	_	250 1,510	'	300 1,510
(10) Special expenditure on families of				[[2,010		1,910
British soldiers	47		6,290		6,290		8,920		6,290
Carried over .	•	1	7,38,850		7,50,140		6,47,780		6,38,310

,	· · ·	Westren	Сол и .	AND.		EASTER	IV Сомиа	ND.		Тоты			
Serial No		Budget E	stimat	e		Budget	Estimate.			Budget Esti	nate.		Acounta,
1	11	925-26.	1	924-25.	19	25-26.	19	024-25.		1995-26.			1998-74,
1	No.	Rs.	No.	Rs.	No.	Ra,	No.	Re.	No.	Ra.	No.	Ra.	Re,
1 2 3	i 1 1	54,000 15 °00 9,6°0 4,8°0	1 1 1 1	54,000 15,600 9,600 4,800	1 1 1	54 009 15,600 11,400 4,329	1 1 1 1	54,000 15,600 12,000	4 4	2,16,0c0 62,40a 42,6aa	4	2,16,000 62,400 43,200	
4	 			1	_			4,800	4	15,720	4	16,1 0 0	
5		26,400		26,400		26,4(0			2	60,000	2	60 ,0 00	
6 7 8 9	1 1 1	26,400 26,400 27,600 22,200	i 1 1	26,400 27,600 22,230	1 1	26,470 26,470 22,200	1 1 	26,400 26,400 22,200	· 3	52,860 1,05,600 82,800 88,800	2 4 3 4	52,800 1,05,600 83,800 84,800	
10 11 12	 1	22,200 15,600	1	22,2.0 15,600	1	22,200 15 d00	 1 . 1	22,200 15,600	1 4 6	22,300 88,800 93,600	1 4 6	22,200 88,800 93,600	
13	1	15,600	1	15 600	_ 1	15,600	1	15,600	4	62,400	4	62 400	Ì
14	1 1*	15,600 15,600	1	15,600 	1	15,600	1	15,600 15,600	4 8	62,400 46,800	4 8	62,400 46,800	
16	1	23,200	•••		***	1	•••	••	2	44,400	1	22,800	
17	1	12,000	•••		1	12,000	***		4	48,000	2	21,000	
18			1	12,000	***	101	1	≥ 12,000	•••		3	24,000	
19	,44		•••				•••	•••	1	12,000	1	12,000	
20	:	***		•••	•••		•••		2	44,400	2	44,400	
21	1	17,400	1	19,800	1	17,400	1	19,800	2	84,800	2	29, 600	
22	1	24,000	į	24,000	1	24,000	1	24,000	4	96,000	4	96,000	
23	1	15,600	1	15,600	1	12,600	. 1	15,600	4	64,200	4	62,400	
24	1	22,200	1	22,200	1	22,200	1	22,200	8	66,600	8	66,600	
25	***	•••	***		***		•••	•••	1	18,500	1	15,600	
26 27	1	22,200	" ₁	18,600	1	17,400	1	22,200	1 4	13,800 84,000	1 4	₹72,840 85,200	
28			**1		•••				1	15,600	1	15,600	
29					104		•••		2	51,600	2	51,600	
30	1	22,200	1	22,200	1	17,400	1	22,200	2	39,€00	2	44,400	
31		***			***	•••	•••		2	49,200	2	49,200	
32	1	33,000	1	23,000	1	33,000	1	38,000	4	_ 1,32,000	4	1,32,000	li:
33	2†		1	17,400	1	21,000	1	17,400	7	1,39,800	6	1,04,400	
34 35	2	4,96,800 7,800‡	•••	4,40,400		4,06,320	•••	4,34,400	3	20,57,520 12,960	1	20,08, 640 5 ,160	
36 37 38	12 1	41,050 (3) 4,000 4,440	12 1	41,510 (3) 1,620 8,600	12 1	40,310 (8) 2,160 5,160	12	41,510 (3) 1,620 3,600	5 2 8	1,73,110 (28) 11,320 81,220	52 8	1,75,680 (12) 6,480 28,940	
39 40	11 14	13,000 22,210	11 14	17,960 15,560	1; 12	12,830 11,7 4 0	- 11 14	17,960 15,560	44 64	58,440 74,230	41 64	71,840 72,580	
41 42	1 42	9,720	 29	9,230	35	5,760		5,480	1 150	800 29,220	148	26,300	
43 44		3,900 1,080		2,330 960		. 610 2,040		2,330 960		9,200 5,850		10,490 4,320	
45 46		2°0 1,510		240 1,210		240 1, 360		240 1,210		1,0 5 0 5, 9 0		1,080 5,450	
47		4,000		5,090		5,750		5,090	_	24,960		22,760	
		6,10,570		5,39,710		4,94,280		5,29,760		24,90,980		24,37.920	

[•] Transferred from Eastern Command.
† One transferred from Head III-C.

‡ Appointments transferred from Balachistan District (Head III-C.)

	No.		Northern				SOUTHER		- ,
<u> </u>			Budget 1	Estimat	e.		Budget	Estim	ate.
	Serial	18	925-26.	19	24-25.	18	25-26.		1924-26.
	Ì	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
BStaff of Commands-concid.								,	}
Brought forward .			7,38,350		7,30,140	į	6,47,780		6,88,81
(10) Expenditure on account of officers chargers —						i	`	1	
(a) Syce allowance	1		9,000	•	9,900		5,400		4,86
(b) Forage	2		18,000	Ì	16,500		9,000		8,10
(11) Tour expenses	3		30,000		37,500		30,000		3 0,00
(12) Other transportation charges—			•	,				ı	
(a) Travelling and out-station allow-	4		38,500		38,590		55 ,00 0		65,00
(b) Rail charges	5	ı	1,430		1,430				28
(o) Sea and inland water charges .	6				•••				***
(d) Other road expenses	7		1,00		1,000				***
(e) Mechanical Transport charges-	ļ			!	ļ	!			•
(i) Charges of personnel .	8	8	3,130	3	3,130	2	3,080	2	2,37
(ii) Other running expenses .	9		13,220	'	11,110		9,280		7,91
(13) Office accommodation	10	•	1,950		2,400		360		
(14) Postage and telegrams	11		40,000		44,000		11,000		7,50
(15) Printing, stationery and books	12		9,000		9,000		5,0C0	ı	5,00
(1d) Miscellaneous expenses	13		17,490	 	17,490		8,480	;	8,48
(i7) Telephones	14		1,02,290	 	1,28,220		43,020		47,84
(18) Colservancy	15	ļ					940		•••
(19) Provision for expenditure to be sauctioned by General Officers Commanding-in-Chief under their powers of sauction	16	 	50,000		50,000		50,000		£0,000
(20) Improvement in conditions of service and organisation of the Indian corps of clerks	17	\ 	1,85,000						•••
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		}	1			.•			
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		}							
To:al—B		-	12,58,360		11,00,320		S,78,340		8,75,10

Total grant for requirements of Command and District Headquarters and subordinate formations, departments and units.

HEAD III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—contd.

		I Western	CONNA	ND.	<u> </u>	Eastern (V V				· A G.		
Ž,		Budget				Budget 1					Estimate.		Accounts,
Serial No.		925-26.		924-25.	11	925-26.		924-25.	<u> </u>	925-26.		4-25.	1923-24,
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Re	Re.
		6,10,570		5,99,710		4,94,280		5,29,760		24,90,980		24,37,920	
1		8,700	-	2,880		4,140	•	4,140		22,240		21,780	
2		6,300		4,8∩0		6,900		6,900		40,200		86,300	
3		\$0,000 		30,000		30,000		80,000		1,20,000		1,27,500	
4		25,000		26,500		30,000	l	39,500		1,48,500		1,69,500	
5		1,710		1,710		4,000		1,410		7,140		4,780	
6		160		160		•••				100		160	
7		3,000		3,000		1,500		3,000		5,500		7,000	
•				***		,							
8	2	2,520	2	2,370	1	1,640	1	1,640	, 8	10,370	8	9,510	
9		7,830		7,910		4,720		3,960	1	95,050		30,890	
10	<u> </u>		1	•••		· •••		•••		2,310		2,400	
11		12,000		18,000		13,000		15,000		76,000		84,500	i •
12		7,500		7,410		7,000		7,000	1	28,500		28,410	l
18		28,000		33,950		12,000		13,120	1	60 970		73,040	
14		52,080		5 2,450		38,420		48,850		2,85,810		2,76,860	
15		750		*** •				•••		1,690		***	
16		50,000		50,000		50,000		50,000		2,01,000		2,00,000	
17				***		••••				1,85,000	<u> </u> 	•••	
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		8,36,120		7,80,850		6,97,600		7,54,:80		36,70,420		25,10,5:0	29,50,941

HEAD III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—contd.

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	i No.		Budget	Estimate.		,	Budget I		
_	Scrisi	192	5-26.	1924	4-25.	195	5-26.	19	24-25.
C-Staff of Districts and Brigades— (1: Pay and allowances of officers with King's Commissions—		No.	Ra.	No.	Re.	No.	Rs.	No.	Rs.
(s) District Commanders, 1st class	1	1	42,000	1	42,000	•••	***	•••	•••
(ii) District Commanders, 2nd	2		•••			1	31,200	1	31,200
(iii) Brigade Commanders .	. 3	4	1,10,400	4	1,10,40)	2	R5,200	2	55,20u
(iv) Aide-de-Camp—Bri t is h (staff pay) (v) Deputy Adjutant and Quartermaster General	4		(1) 3,000	•••	(1) 3,000	•••	(1) 3,000		(1) 3,000
(ri) Staff Officers, 1st grade .	6	2	44,400	2	44,400	2	44,400	2	44,400
(vii) Staff Officers, 2nd grade .	7	8	46,800	8	46,800	1	17,4(0	1	15,600
(riii) Brigade Majore	8	4	62,400	4	62,100	2	31,200	2	31,200
(ix) Staff Officers, 3rd grade .	9	1	12,000	1	12, 00	1	12,000	1	12,000
(x) Brigade Staff Captains .	10	3	36,000	3	36,0CO	2	24,000	2	24,000
(xs) Station Staff Officers, 1st	11		•••				•••	•••	***
(xii) Station Staff Officers, 2nd	12	1 {	10,830				•••	•••	•••
(xiii) Station Staff Officers, 3rd class (staff pay)	13		(6) 2,040	ļ	(6) 2,160	ļ	(2) 720	ì	(2) 720
(xin) Station Commanders (staff pay)	14		(2) 4,800		(2) 4,800	•	***		•••
(xr) Officers Commanding, Royal Artiflery	15						***	•••	•••
(xvi) Assistant Director, Supply and Transport	16	1	24,600	1	24,000	1	22,200	1	24, ∩ 0 ∪
(zrii) Deputy Assistant Director, Supply and Transport.	17	2 }	34,800	1	15,600		***	•••	***
(zeiis) Staff Captain, Supply and Transport	18				•••	•••	•••	•••	***
(xix) Deputy Assistant Director, Veterinary services	19	1	15,600	1	15,600	1	15,600	1	15,630
(xx) Deputy Assis' ant Director, Remounts	20	•••				•••	•••	•••	
(zzi) Deputy Assistant Lirector Ordnance Services	21	1	9,600	1	9,600	•••	•••	***	•••
(xxii) Assistant Director, Medi- cal Services.	22	1	28,800	1	28,800	1	28,800	1	28,800
(xxiii) Deputy Assistant Director, Medical Services	23	1	17,400	1	17,400	1	21,000	1	17,400
(2) Pay and allowances of Assis-	24] .	5,05,440		4,74,960		3,06,720		8,03,120
tant Surgeons . (3) Pay and allowances of British soldier clerks :—	25	1	6,000	1	5,700	***	•••		•••
(a) Seconded clerks (b) Unseconded clerks (c) Departmental Clerks (4) Pay and allowances of Civilian clerks—Coris of		20 5	46,310 (9) 4,930 15,060	22 3	10,630 (17) 9,180 12,030	13 2	85,630 (6) 2,330 5,280	12 2	80,920 (7) 3,780 7, 200
clorks . (5) Pay and allowances of other	. 29	27	25,890	28	38,540	14	15,410	14	21,020
Civilian clerks (6) Pay and allowances of Artificer Establishment of D. A	30	12	19,780	10	12,200	9	9,050	8	10,180
D. M. S. (Mobilization). (7) Psy and allowances of office servents	, 31	4	830	4	830	***	•••	***	•••
Carried over	. 32	80	6,29,560	80	6,09,180	19	3,250	32	4,450
		<u> </u>	0,20,000	<u> </u>	0,00,100	i	8,77,670		8,80,700

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No.		RAWALPI Budget			<u> </u>	T,AHOI Budget			 	CENTRAL				Po	ONA.	
Serial		<u>-</u> _	,		100				.	Budget			<u> </u>	Budget	Estim	ate.
- Ž	193	25-26.	193	4-25.	192	25-26.		24-25.	19	25 ·2 6.	19	21-25.	19	25-26.	19	24-25.
	No.	Rs.	No.	Ra.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	N6.	Rs,	No.	Ra.
1	1	42,000	1	42 000	1	42,000	1	42,600	1	42,000	1	42,000	1	42,000	1	42,000
2	•••	•••		 .	•••	,			•••							
3	3	82,800	3	82,800	5	1,38,000	5	1,38,000	2	55,200	2	55,2 0 0	3	82,800	3	82,500
4 5		(1)3,000	•••	(1)3,000		(1)3,000	1	(1)3,000		(1)3,000		(1)3,000		(1)3,000		(1)3,000
6	2	44,400	2	44,400	2	44,400	2	***	•••	44.400	•••	•••	•:•	··· .		···
7	1	15,600	1	15,600	1	15,G00		44,400	2	44,400	2	44,400	2	44,100	2	44,400
]	3	46,800	3	46,800	5	78,600	2	31,200	1	15,600	1	15,600	2	31,200	2	31,2ს 0
8 9	3	36,000	3	36,000	2	24,00)	5	78,000	2	31,200	2	31,200	3	46,800	3	46,800
10	3	36,000	3	36,000	4	í ·	2	24,000	3	36,000	3	36,000	2	24,000	2	24,000
"	· ·	30,000	9	30,000	•	48,000	4	48,000	2	24,000	2	24,000	2	24,000	2	24,060
11	1	12,000	1	11,400	***		•••	***	. 1	11,400	1	.11,400	1	11,400	1	11,400
12	•••	•••	•••	***	3	32,400	3	33,400	•••		•••	•••	•••		***	***
13	-	(1)360		(1)360		(7)2,070		(8)2,880		(4)1,440	1	(4)1,440		(1)360		(1)360
14				•••	i		• •			•••		 		(1)1,200		(1)1,200
15	•	•••	ļ			•••				•••				(1)2,400		(1)2,400
16	1	24,600	1	24,000	1	22,200	1	24,000	1	22,200	1	24,000	1	24,600	1	24,700
17	2	34,200	3	31,200	1	18,600	1	15.600	1	15 600	2	31,200	1	15,600	1	15,500
18	·, •••	•••	•••		•••		•••		•••		•••			,,,		
19	***	1,200	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600
20	•••	***	1	16,800	•••		1	18,600	•••	•••			•••		•••	
21	1	10,440	1	12,000	1	12,000	1	12,320	1	13,080	1	13,080	1	15,600	1	12,000
72	1*	28,800	1	28,800	1	28,800	1	28,800	1	28,800	1	28,800	2	57,600	2	57,600
28	1	21,000	1	17,400	2	38,400	2	84,800	2	34,800	2	34,800	1	19,200	_	34,800
24	_	4,39,200	_	4,64,160	1	6,63,070		5,93,600	[3,94,320		4,11,720	1	4,61,760	2	4,73,160
25	1	4,800	1	4,800	1	4,800	1	4,800	1	4,800	1	4,800	2	10,200	2	8,700
]	}			•	3,000			•	-,555	4			0,100
26 27 28	12 8	29,050 (7)2,470 14,400	14 8	85,230 (9)4,830 12,630	26 2	58.930 (11)5,940 4,140	27 2	60,480 (22)11,880 8,480	15 8	80,000 (10)1,800 12,000	15 8	36,470 (10)5,400 12,030	15 2	32,270 (9)2,430 11,520	15 2	37,080 (11)5,940 8,430
29	21	20,090	21	80,320	86	30,080	87	48,800	20	20,000	21	29,240	22	22,020	23	31,340
30	8	84,300	18	21,270	15	15,090	12	13,640	16	16,000	16	19,830	10	19,750	10	12,2(0
31	, в	1,080	8	1,080	3	840	8	840	3	1,080	3	1,080	4	1,200	6	1,900
82	84	6,030	85	5,940	40	5,280	42	5,760	35	4,800	35	5,380	43	6,000	43	5,770
		5,51,420		5,79,690		6,88,120		7,48,230		4,84,800	}	5,25,950		5,67,150	1	5,84,520
		<u></u> _	<u> </u>	L	L	1		1 .		<u> </u>		1	<u> </u>	<u>1</u> .	<u> </u>	<u>:</u>

	1		Вом		!		VII		,
<u> </u>	11 No.		Budget E	stimate.		<u>'</u>	Budget	Estimate.	
	Serial	19:	25-26	19	24-25.	19	25-26.		24.25.
C—Staff of Districts and Brigades—		No.	Rs.	No.	Rs.	No.	Rs.	No.	Re.
(1) Fay and allowances of officers with King's Commissions—	,				•				
(i) Pistrict Commanders, 1st	1					•••	•••	•••	
(ii) District Commanders, 2nd class	2	1	31,200	1	31,200	1	31,200		•••
(iii) Brigade Commanders	3		***			1	27,600	1	31,200
(iv) \ide-de-Camp British .	l	1	}	.		ļ	21,7-00	1	27,600
(staff pay). (v) Deputy Adjutant and Quarternaster General.	4 5		(1) 3,000		(1) 3,000	•••	(1) 3, 00		(1) 3,000
(ri) Staff Officers, 1st grade .	6				•••	' I	•••	•••	•••
(vii) Staff Officers, 2nd grade	7	2	31,200	2	31,200	 8	48 800		•••
(riii) Brigade Majors .	ន		•••		i	1	48,800	8	46,800
(ix) Staff Officer, 3rd grade .	9	1	12,000	1	12,000	1	15,600	1	15,600
(x) Prigade Staff Captains .	10			-		1	12,000	1	12,000
(xi) Station Staff Officers, lat	11			.	•••		12,000	1	12,000
(x:i) Station Staff Ulficers, 2nd class	12	2	91 600			1	11,400	1	11,400
(xiii) Station Staff Officers, 3rd		* {	21,600	2	21,600	•••	•••		•••
class (staff pay) (xiv) Station Commanders (staff pay)	13 14	<u> </u>	***				(1)860		(1) 360
(zr) Officers Commanding, Royal Arti lery			•••	Ì	•••		(1)1,2∩0		(1) 1,200
(xes) Assistant Director, Supply	15		•••		•••		•••		•••
and Transport sees) Deputy Assistant Director,	16	1	22,200	1	24,000	1	24,600	1	24,000
Supply and Transport . 'xriii) Staff Captain, Supply and	17				400				***
Transport	18	•••		•••	•••				•••
(xix) Deputy Assistant Director, Veterinary Services (xx) Deputy Assistant Director,	19		•••		•••	1	15,600	1	15,600
Remounts (xxi) Deputy Assistant Director, Ordnance	20		ţ	•••	•••	•••	•••		•••
Services (xxii) Assistant Director, Medi-	21			•••	•••	1	12,000	1	12,000
cal Services (zziii) Deputy Assistant Directo-,	22	i	28,900	1	28,800	1	28,800	1	28,800
Medical Service	23	1	15,600	1	17,400	1	21,000	•••	•••
(:) Pay and allowances of			1,65,600		1,69,200		2,63,160		2,41,560
Assistant Surgeons . (8) Fay and allowances of British soldier cl rks—	25						•••	•••	
(a) Seconded clerks (b) Unseconded clerks (c) liciartmental clerks (4) lay and allowances of	26 27 28	8	24,300 (5)1,980 	8	22,310 (3) 1,620 8,600		31,760 (7)1,920	11 2	28,460 (6) 3,240 6,430
Civilian clerka Corra of clerka	1 29	10	10,580	10	14 500				3,523
(5) Pay and allowances of other Civilian cleris (6) Pay and allowances of	30	1	13,640	6	14,780 7,680	14	19,780 2,650	14	19,940
Artificer Est-blishment of Deputy Assistant Director, Medical Service]			,		9,860
(Mobilization) . (7) Pay and allowances of office	81							Ì	
servants	32	21	5,940	18	F,840	13	4,140		***
Carried : ver			2,22,040	(2,24,480] -"	3,23,410	20	3,720

			BISTAN		AND	Balue Zhob Br	X OHISTA: IGADE	N. ARBA,		Sind-H	XI Lajputa	ANA.	J	X JNITED P DELHI B	ROSTSO	KS ABBA
<u> </u>		Budget 1	Estimat	e.	· · · ·	Budget E	stimate).		Budget	Estimat	e.		Rudget Es		
Scrind No.	192	6-26 .	192	4-25.	192	5-26.	192	4-25.	192	5-26.	19:	24-25.	192	5-26.	192	4-25.
	No.	Rs.	No.	Rs,	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs	No.	Rs.	No.	Rs.
							•						,			
1	•••	•••			1	42,000	1	4 2,600		•••		•=•	1	4 2,000	1	42,000
2	1	81,200	1	31,200			•••	. [1	31,200	1	31,200				•••
3	4	1,10,400	4	1,10,400	3	82,800	3	82,800	1	27,600	1	27,600	5	1,38,000	5	1,38,000
4		(1)3,000		(1) 3,000		(1)3,000	,	(1)3,000		(1)3,00)		(1)3,000		(1)3,000		(1)3,060
5	•••	•••			•••	•••	•••		•••						***	
6	2	44,400	2	41,400	2	44,400	2	44,400	•••				2	44,400	2	44,4 00
7	2	31,200	2	31,200	2	31,200	2	31,200	3	46,800	3	46,800	4	62,4 00	4	62,400
9	4	62,400	4	62,400	3	46,800	8	46,900	1	15,600	1	15,600	5	78,000	5	78,000
9	1	12,000	1	12,000	2	24,000	2	24,000	1	12,000	1	12,000	ı	12,0 0	ı	12,000
10	4	48,000	4	48,000	8	86.000	3	36,0€0	1	12,000	1	12,000	3	36,000	3	36,000
11	***			•••	1	11,400	•••	***	•••		•••	•••	1	11,40)	1	11,400
12	•••	•••	***				•••		1	10,800	1	10,800	. 2	21,600	2	21,630
18		(2)720		(2) 720		(2)720		(3)1,080		(1)360		(1) 360	<u> </u>	(7)2,520		(8)2,880
14								•••				***			.	
15		•••		 .]						(1)2,490		(1)2,400				
16	1	24,000	1	24,000	.1	24,600	1	24,000	1	24,600	1	24,000	1	24,600	1	24,000
17	1	15,600	1	15,600	2	37,200	2	31,200		•••		•••	2	34,200	2	31,200
18	1	12,700	1	12,000			•••		•••			•••		•••		
19	1	16,600	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600	1	15,600
20	•••	•••					•••		•••	•••			***	•••		
21	,1	12,600		::	1	12,000	1	12,000	1	12,000	1	12,000	1	12,600	1	11,670
22	1	28,800	1	28,800	1	28,800] 1	28,800	2	57,600	2	57,600	2	57,600	2	57,600
28	1	17,400	1	17,400	11	21,000	2	34,800	•.				4	78,030	4	69,600
24		4,69,320	•	4,56,720		1,61,520		4,57,680		2,71,560		2,79,960		6,73,350	ļ	6,61,350
25				•••	§		2	7,200			•••		2	9,450	2	8,700
26 27 28	17 2	46,730 (4)2,160 4,080	16 2	39,540 (11)5 940 7,200	15	37,090 (11)4,500 9,000	15	37,080 (10)5,400 12,030	9	22,450 (5)2,700 5,040	10 2	26,610 (5)2,700 8,430	27 2	57,700 (12)3,840 7,500	27 3	64,486 (22)11,98 12,436
										14,160	12	17,900	39	32,4 ⁻ 0	38	49,820
29 30	20 11	19,560	20 8	10,180	19 16	22,160	20 16	29,300 19,830	13 8	9,720	8	2,640	23	27,840	16	19,830
														-		
81	- * * *	•••			¶		3	1,650	,			 	4	1,440	6	1,910
32	33	8,000	42	7,850	88	10,100	34	8,620	19	3,890	22	3,890	51	7,930	46	6,300
	Ī	5,63,050	1	5,56,730	l	5,70,110	1		Ī	3,29,520	1	3,40,130	1	8,21,5:0	l	8,32,300

One appointment transferred to the Western Command (Head III-B). Provision has been made under Western Command (Head III-B). Transferred to Western Command (Head III B).

1	ِ ا		XI Allahabad	BRIGAD	B	<u> </u>		(IV DENOT.	
	II No.		Budget F	istim ate.				Estimate	
	Scrial	19	25-26,	19	24-25.	19	24.25.	1	928-26.
C-Staff of Districts and Brigades-		No.	Rs.	No.	Rs.	No.	Rs,	No.	Re.
(1) Pay and allowances of officers with King's Commissions -							Ī]4 4
(i) District Commanders, 1st	1						•••	***	•••
(ii) District Commanders, 2nd	2		***	•••		1	31,200	1	31,200
(iii) Brigade Commanders .	3	1	27,600	1	27,600		***	•••	101,211
(iv) Aide-de-Camp—(Pritish) (staff pay) (v) Leputy Adjutant and Quartermaster General	4 5		•••		•••		(1) 3,000		(1)3,000
(vi) Staff Officers, 1st grade .	6	•••	•••	.••	***	•••	•••	***	***
(cii) Staff Officers, 2nd grade.	7	•••	•••	***	•••	3	40.000	***	•••
(viii) Brigade Majors	8		15,600	1	15 000	3	46,800	3	46,800
(ix) Staff Off cers, 3rd grade .	9	ì		j	15,600	***	70.000	•••	•••
(x) Brigade Staff Captains	10		12,000	***	16 000	1	12,000	1	12,000
(xi) Station Staff Officers, 1st	10	1	12,00	1	12,000	***	•••	***	***
class	11	•••		•••	***	1	11,400	1	11,400
(xii) Station Staff Officers, 2nd class	12		•••	•••	•••	1	TC'800	1	10,800
(xiii) Station Staff Officers, 3rd class (staff pay)	13		(2) 720		(2) 720		(1) 860		(1)360
(xiv) Station Commanders (staff pay)	14		•••		•••		•••	•	•••
(xr) Officers Commanding, Royal Artillery	15		•••	: 	170				***
(xvi) Assistant Director, Supply and Transport	16	•••	445			1	22,200	ı	24,000
(xvii) Deputy Assistant Director, Supply and Transport	17	1	17,400	1	15,600	•••		•••	•••
(xriii) Staff Captain, Supply and Transport	18						İ		
(xix) Deputy Assistant Director, Veterinary Services	19	***	***	***	***	•••	•••	•••	•••
(xx) Deputy Assistant Director,	20	•••	•••	•••	***	1	15,600	1	15,600
kemounts (xxi) Deputy Assistant Direc-	,	•••	•••	***	***	***	•••	***	•••
tor, Orduance Services (xxii) Assistant Director, Medi-	21	•••	•••	•••	•••	1	12,000	1	11,860
cal Services (xxiii) Deputy Assistant Director,		1	28,800	1	26,400	1	23,800	1	28,800
Medical Services	23	•••			***	•••	•••	•••	•••
	24		1,02,120		97,920		1,94,160		1,95,820
(2) Pay and allowances of Assistant Surgeons. (3) Pay and allowances of British	25	***		•••	•••			•••	
soldierelerks— (a) Seconded clerks (b) Unseconded clerks	26 27	4	8.380 (4) 1,700	4	8,000	9	26, 550	9	24,150
(c) Departmental clerks (4) Pay and allowances of Civilian	28	•••	***	 :	(4) 2,1c0	1	(5) 1,710 5,280	2	(4) 2160 8,430
clerksCorps of clerks. (5) Pay and allowaness of other	29	4	8,820	5	6,180	12	11,180	12	16,820
Civilian clerks (6) Pay and allowances of Artificer Establishment	30	4	7,000	4	5,090	11	13,790	8	9,6:0
of Deputy Assistant Director, Medical Services	!								
(Mobilization)	31	<i></i>	•]	***				
servants	82	14	1,540	14	1,780	18	8,080	17	2,620
Carried over .			1,24,560		1,21,180	-	2,55,750	- 1	2,59,65u

ا			I	XV Burma.			Tota excludin	al g Aden]		KVI—	·	
	1 No		Budget I	Estima:e	•		Budget	Estima	ite.	Accounts, 1923-24		Budget		te.	Accounts,
	Serial No.	19	25-26.	192	4-25.	192	5-26.	1	924-25.	1020-24		1925-26.	195	24-25.	1023-24.
-		No.	Rs.	No.	Re.	No.	Rs.	No.	Ra.	Rs.	No.	Rs.	No.	· Ra.	Rs.
							,		ļ						٠
	1	•••	***	***	•••	7	2,94,000	7	2,94,000						
	2	1	31,200	1	31,200	7	2,18,490	7	2,18,400		1	18,000	1	18,000	
	3	1	27,600	1	27,600	35	9,66,000	35	9,66,000					· 	
	4		(1)3,000		(1)3,000		(14)42,000		(14):12,000	l		(1)3,000		(1)3,000	
	5	! i •••		•••	•••	•••		•••		}				}	
	6	1	22,200	1	22,200	19	4,21,800	19	4,21,800						
	7	2	31,20)	2	31,200	30	4,69,800	31	4,83,600		2	31,200	2	31,200	
l	8	<u>'</u> 1	15,60)	1	15,600	85	5,46,000	35	5,46.000	1		•••		,	
	9	1	12,000	1	12,600	21	2,52,000	21	2,52,000					•••	
	. 10	1	12,000	1	12,000	30	3,60 000	30	3,60,000						
	11	•••	***		••	7	80,400	6	68,400	[
	12				•••	10	1,08,000	9	97,200						
	13		(2)720		(2) 720		(39) 13,470	1	(42)15,120						
	14		•••		***		(4)7,200		(4)7,200			***		•••	
	15				•••		(2)4,900		(2) 4,800						
	16	1	24,600	1	24,000	14	3,31,800	14	3,36,000						
	17		•••		***	13	2,23,200	13	2,02,800	:	1	1.8,600	1	15,600	
	18		•••		· ··	1	12,000	1	12,000			•••			
	19		• • •	1•	15,830	11	1,72,500	13	2,02,800						
١	20		•••		•••			2	35,400	1		•••		***	
ļ	21			1+	11,560	u	1,33,320	11	1,80,090]					
ı	32	1	28,800	1	28,800	18	5,18 400	18	5,16,000	1	1	28,800	1	28,800	
l	23	1	17,570	1	17,400	17	3,22,4′0	18	3, 13,200	<u> </u>		<u></u>	•••		
	34		2,26,490		2,52,880		54,57,790		65,24.810			99,600		96,600	
	25	•••				8	40,050	10	44,700		,		· ··	***	
	26 27 28	10	27,280 (7)1,100	10 2	26,610 (5)2,700 8,430	211 26	5, (3,430 (112)41,510 93,300	215 33	5,24.050 (146) 78,×40 1,28,730		8	7,320 (3)1,440		14,060 (6)1,440 	
	29	ıı	15,880	11	16,880	282	2,77,030	285	4,00,180		8	3,600	}9		
	80	7	14,130	9	10,820		2,44,680	157	1,91,640		9	10,300	} 9 	11,500	
								<u>.</u>		•					
	31			•••		21	6,470	28	9,290		9	2,710	9	1,370	
	32	21	8,620	21	8,620	439	78,870	451	76,180			1,24,970	"	1,370	
l			2,88,450		8,21,940		67,97,180		69,78,420		!	1,44,5(0	<u></u>	L,49,810	`

*This appointment has been abolished.

HEAD III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—contd.

			I Peshav				Ko	II HAT.	
	No.		Budget E	stimate.			Budget E	etimate.	
	Serial No.	19	925-26.	19	924-25.	192	25-26.	19	24 -25.
CStaff of Districts and Brigades - concld		No.	Re.	No.	Rs.	No	Ra.	No.	Ra.
Brought forward . (7) Provisions — (a) Value of issues in		į	6,29,560		6,09,180		3,77,670		3,80,700
kind	1	·	4,140		4,660		2,560		2,720
allowances .	2		1,840		1,920		1,120		1,120
	3 '		5,980		6,580		3,680		3,840
8) Clothing— (a) Value of issues in kind	4	!			480	,	340		280
. (b) Cash allowances .	5		7,040		2,420		1,560	•	1,410
	6		7,040		2,900		1,900		1,690
(9) Special expenditure on	1								
families of British soldiers	7	i	3,750	,	5,730		4,800		3,820
(10) Expenditure on account of officers' chargers— (a) Syce allowance	8		8,280		10,980		4,500		4,500
(b) Forage	9		14,520		18,300		7,860		7,500
(1:) Transportation charges— (a) Travelling and out-	10		22,800	-	29,280		12,360		12,000
station allowances .	11		9,000	1	9,000	,	4,500		4,600
(5) Rail charges (c) Sea and inland water	15		8,030	[8,630		1,740		5,180
charges	13		•••	}	***		•••		***
(d) Other road expenses (e) Mochanical transport charges—	14		8 000		н,000		6,000		12,000
(i) Charges of personnel	15	10	7,220	10	7,220	9	6,400	9	6,470
(ii) Other numbing ex-	16		32,160						
P	17				27,090		22,660		23,140
(12) Office accommodation	18		64,410	ļ	59,340		41,800		51,240
(13) Printing, Stationery and looks	19		2,000	İ			720		710
(14) Postage and telegrams (15) Miscellancous expenses	20 21		26.570 67.830		4,950 26,570 24,420		870 8,000 17,600		870 6,850 7,980
(15) Telephones	22				•••				•••
(17) Provision for expenditure to be sauctioned by General Officers Commanding under their powers of sanction .	23		15,000		15.000				
(18) Extra establishments			10,000	-	15,000		7,500		7,500
(19) Conservancy charges .	24 25				•••		***		***
(20) Lump provision for seconding ADCe, to District Commanders, etc.	26				***		•••		•••
•					,		. •••		•••
,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				}		ı	•		
Total - C .			8,44,940	ļ	7,83.950	ľ	4,76,400]-	4,77,200

HEAD III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—contd.

		11 Rawai		l		LAH	V ORE.		(CENTRAL P	V BOVING	ES.		VI Poo		
Serial No.	<u> </u>	Budget F	Estimat	r	· 	Budget 1	Estimat	r.		Budget 1	Estimat	e.		Budget 2	Estimat	i ė ,
Ser	19:	25 - 26.	19	24-15.	19	2 5- 26	19	24-25.	192	25•26.	19	24-25.	19	25-26 .	19	24-25.
	No.	Rs.	No.	R	No.	R.	Nu	R4.	No.	Rs.	No.	Re.	No.	Re.	No.	Rs.
		5,51,420		5,70,600		6,88,120		7,48,230		1,84,800		5,25,950		5,67,150		5,84,520
1		2,150		3,110]	4,200		5.410		B,000		3,300		2,500		3,110
2		960		1,250		1,9?0		2,240		3,600		1,360		1,400		1,280
3	1 	3,1:0		4,390		6,120		7,680		6,000		4,660		.,900		4,390
4		130		320		G50		5:0		400		340		· •••		320
5		1,330		1.620		2,640		2,830		2,800		1,710		2,590		1,820
6		1,460		1,949		3,290		3,390		3,200		2,050		2,590		1,940
7		6,390		5,250		8,700		6,070		7,300		4,990		4,500		5,320
8		7,380		9,001		5,000		8,460		5,40		6,480		5,940		5 ,940
9		14,030		15,000		10,000		14,100		10,800		10,800		10,8.0		9,9 00
10		21,410		24,000		15,007		22,500		16,200		17,280		16,830		15,840
11		21,990		27,000		21,000		66,500		30,000		20,000		21,000		26,500
12	ı	11,940		88,530		5,000		43,270		12,000		15,850		18,000		18,000
13		•••		•••	,	···				130		130		500		500
14		4,8:0		•••		12,000		12,000		1,500		2,000		2,500		2,500
15	8	5,740	8	5,740	11	7,950	11	7,950	4	2,890	4	2,890	7	4,860	7	4,860
16		16,660		19,950		11,930		29,560		12,350		10,370		12,070		19,980
17		61,150		86,220		57 880		1,59,280		58 870		60,240		58.930		72,310
18		6,640		8,400		7,030		6,493		5,000		6,000	•	360		360
19 20		9,70 0 2°,300 31,100		6 550 24 500 35,240		\$ 450 45,800 14,330		8,930 43,690 15,440		1,500 15,000 24,700		2,500 20,(00 15,270		2,000 11,30° 10,560		3,490 48,200 8,900
21 22				35,220] 	17,000										•••
23		15,000		15,000	<u> </u> -	15,000		15,000		15,000		15,000		15,000		15,000
24		•5,000										•••				•••
25							l I			•••				1,180		
26		,				000,000						 .				
•		-									}					
		7,38,740		7,91,160		9,69,720		10.36,660		6,38,170	<u> </u>	6,73,940		6,94,300		7,30,18

	- No.		VII Bomb Budget E	Y.	\.	-	VII Made	A8.	
-	Strist No.						Budget E		
	<u>~</u> -	192	25-26.		24-25.	1925	-26.	1924	-25.
C.—Staff of Districts and Brigades—concld.		No.	Rs.	No.	Rs.	No.	Re.	No.	Rs.
Brought forward	•••		2,22,040		5 2,24,480	ļ	3 23,410	. [3,15,000
(7) Provisions — (a) Value of issues in kind	1		603		1,750		1,850		2,330
(t) Messing and money allowances .	2		840		7:0		730		£60
	3		1,610		2,470	-	2,580		3,290
(S) Clothing -			-		İ				
(a) Value of issues in kind	4		130		187		80		240
(3) Cash allowances .	5		630		910	-	870		1,210
	6		760		1,090	-	950	Į.	1,450
(9) Special expenditure on families of British soldiers.	7	-	3,710		3,150	-	5,580		3,650
(13) Expenditure on account of officers' chargers—	•								
(a) Syce allowance	8		1,440		1,980		4,680		4,680
(b) Forage	9		3,280	•	8,300		7,800		7,800
	10		4,820		5,280		12,480	•	12,480
(11) Transportation charges —									
(a) Travelling and outstation allowances .									
(b) Rail charges .	11		5,500 4,300		7,000 15,800		25,000		28,500
(c) Sea and inland water charges	13		4,790		10,000		8,100		10,710
(d) Other road expenses . (s) Mechanical transport charges—	14		1,600		1,500		980		500
(i) Charges of personnel (ii) Other running	15 16	5	8,6∩0 18,190	5	3,600 13,590	4	2,850 13,280	4	2,850 10,340
expenses.	17		87,880		41,480		44,210		52,900
(12) Office accommodation (13) Printing, stationery and	18							•	***
books . (14) Postage and telegrams	19		2,000 7,700		1,350 6,200		7,600 1.400		7,000
(15) Miscellaneous expenses (16) Telephones (17) Provision for expenditure	21 22		6,800		5,000		5,710	•	14,000 10,640
to be conctioned by General Officers Commanding under									
their powers of sanction (18) Extra establishments	23 24	ł	7,500		7,500 		7,500		7,500
(19) Conservancy charges (20) Lump provision for seconding to ADCs. to I intrict	25		•••		•••				•••
Commande:s, etc.	26								•••
	į !								
								ļ	
			:					.	
τ _{0'2} ''			3 ,97,950		2,98,000	-	4,14,820		4,27,910

	1		X		1		<u>x</u>		1	X			· 1		i	
No.	 -	Wazii Budget I	BISTAN.		BALUC	MISTAN &	Z нов 1	BDE ARBA		SIND-RA	JPUTA:		U. P.	X I AND Dei	ні Б	
Serial						Budget 1	Estin:a	te.		Budget	Estima.	te.		Budget E	stımı	·* C.
Š	19	2 5-2 6.		24-25,	19 	25-26.	19	021-25	19	25-26	19	24-25.	18	25-26.	1_1	924-25
	No.	Re.	No.	Ra.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Кв.	No.	Rs.
		5,63,050		5,56,730		5,70,110		5,78,790		3,2(1,520		3,40,130		8,21,520		8,32,300
1		3,000		3,500		4,840		3,300		2,00a		2,140		3,650		5,630
2		1,300		1,440		1,440		1,360		720		880		2, 60	•	2,320
8		4,300		4,940		6,280		4,660		2,720		3,020		5,710		7,950
4		2,000		3 d0				340	-	170		220		310		580
5				1,820		2, 060		1,720		1,020		1,110		2,800		2,930
6		2,000		2,180		2,060		2,030		1,190		1,330	-	3,117		3,510 _
7	ļ	850		5,090		4,100		6.330		3,980		3,987		7,21)		6,660
8		e,660		8,640		6,480		3,960		3,600		2,700		10,000		8,820
9		11,340		14,400		12,960		6,600		4,50 0		4,500		16,160		14,700
10		18,060		23,040		19,440		10,500		8,100		•7,200		26,160		23,520
			-							:						·
11	!	8,000		7,0∩0	}	29,500		31,000		17,790		15,590		27,840		23,590
12		10,400		10,000		7,000		27,630		21,020		21,020		25,000		50,600
13		1,000		5 90		990 37,000		30,000		1,050 2,000		1,050 5,000		5,000		10,000
15 16	25 † †	18,000 97,250	25† †	17,840 70,130	9	6,490 22,670	9	6.490 23,620	4	2,890 7,140	4	2,890 10,350	9	6,520 23,210	9	6,520 23,140
17		1,34,250		1,05,470	ĺ	1,03,950		1,18,740		51,890		55,810		87,570		1,16,760
18										4,200		1,510		4,020		4,000
19 20 21 22		8,060 20,000 24,740		6,000 28,000 32,270		12,000 :0,200 23,500		9,860 30,510 14,870		11,50 <i>6</i> 16,160 10,790		16,450 15,020 3,230		6,330 30,34/) 30,220 		5,430 36,51) 18,490
23		7,500		7,500		15,000		15,000		7,500		7,5 ⊙∪		15,000		15,00)
24		‡66 , 9 6 0		•72,030				ļ				,,				
25						840				240				***	•	
26				•••						***			•			
•		8,49,650		8,38,220		7,77,489		7,91,380		4,47,790		5.;8;				10,70,130

^{*}Includes (i) additional tay for G. O. C. as a lat class District Commander; (ii) the following additional appointments (unsecond ed) 2nd grade 4, 3rd grade 5, S. S. Os. 2nd class 6, S. S. O. 3rd class 1; and 1 field Cashiec; (iii) provision for extra elected extra shurent † Includes provision for temporary additions.

‡ Includes the following additional temporary appointments:—

1 G. S. O., 3rd grade.

1 D. A. Q. M. G.

1 S. S. O., 3rd class.

1	, v.		ALLAHABAI		· E	_	XI Per-r		
	g-riei .		Budget I				Budget	Estimate.	
	<u></u>	19	23-26.	- -	24-25,	1	925-26.	192	1-25.
C.—Staff of Districts and Erigades—concld.		No.	Rs.	No.	Rs.	No.	He.	No.	Rs.
Brought forward .	ļ		1,24,560	1	1,21,130		2,55,750	}	2,59,650
(7) Provisions— (a) Value of issues in kind	1				780		1,500		1,940
(b) Messing and money allowances	2		320		320		8 10	ĺ	900
,	3		320		1,100		2,300		800 2,740
(8' Clothing (a) Value of issues in kind	4		1:0	1	80		230		200
(5) Cash allowances .	5		40		400	•	1,100		1.010
	6		500		480		1,330		1.210
(9) Special expenditure on fami- lies of British soldiers	7		70		670	1	3,340		3.310
(10) E-penditure on account of chicers' charge s - (a) Syce a lonance	8		1,080		1,440		2,880	•	2.880
(b) Forage	9		1 927		2,400	}	4,800		4.8:0
	10	i	3,000		3,840				
(1.) Transport tion charges— (a) Trivelling and outst in -lowances.	 11		4,100	-			7,650	1	7.48
(c) Sea and inland water changes	13		5,001		5.n ⁿ⁻⁾ 4,840		3 1,500 8,000		30,50 ± 14 150
(d) Other road expenses (e) Mechanical transport charges;	:4		250		3 (µ)		850 70 /		880 736
(i) Charges of personnel .	15	1	7.0	1	710	3	2,190	3	2,1 90
(ii) Other running expenses	16	ļ	3,7:0		3.200	1	8,500	1	7,150
	17		14,230		14,070	}	5 ,770	! -	55.570
(12) Office accommodation (13) Printing, stationery and	18			į					•••
books (14) Postage and telegrams	19 20		1 000 5,-00	Í	1,480 5,600	Í	2,630 13,62 c	í	1,000
 (15) discel ancous expenses (16) The phoses (17) Provision for expenditure to be sanctioned by General 	21 22		4,860		5,230 		26,230	1	15,000 21,399
Officers Commanding under their powers of sanction	23		·]				Fr = no	!	
(18) Extra-establishments (19) Conservancy charges	24					1	7,500		7,500
(20) Lump provision for seconding A1Cs. to District Commander, etc.	25				•••		•••	[·•·
	20				•••				
Total—C	•		1,53,600		1,53,500	-	3,71,170		3,7 5,030

HEAD III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—contd.

Serial No.						EXCLUDING	A DEM		ļ '	Ì	X	EV.		
Ser		Budget Esti	imate.			Budget Est	imate.		Accounts, 1923-24		Budget		te.	Account 1923-24
{-	18	25-26.	192	4-25.	192	25-26.	19:	24·25.		19	25-26.	19)24-25.	1928-34
	So.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	Rs.	No.	Rs.	No.	Jts.	Rs.
•		2,88,150	į.	3,21,940		67,97,130		69,78,420			1,24,970		1,24,970	
1		1,200		2,140		37 ,39 0		45,850		 	600	}	970	:
2		2,000	,	880		21.050	 -	18,880		İ	. 240	}	400	İ
3		3,200		3,020		- 		64,730		<u>-</u>	840		1,370	
4		360		220 1,110		4,900		4,720					120	
		1,000		1,330		27,900	}	23,830	<u> </u>	i	320		500	! :
6		1,300				32,800		28,550			320		620	ļ
7		2,7: 0	1	3,9-0		67,010		68,030			430		- 1,340	
-8	·	. 3,780	, i	4, 00		77,100		84,900			360		1.00	
9		6,220		7,500		1,37,180		1,41,600			F40		3,000	
10		10.003		12,70		2,14,260		2,20,560			1,600		4,800	
11 12 13 14		21,000 - 2,000 6,000 509	!	17,000 5,830 5,120 500		2,77,3 2 0 1,45,130 14,34 \(83,750	•	3,30, 7 00 2,84,410 7,680 85,500			1,900		5,2:0	
15	4	2,390	4	2,590	113	₹ 81,280 €	113	81,110			•••			
1:		11,930	-	10,360		3,13,790 (3,01,930						i
17		44,320		41,700		9,15,610		10,91,130			1,000	<u>}</u>	5,220	\ <u> </u>
18	•	500		500		28,470		27,970			•••			!
19 20	•	740 10,000	-	740 15,760		75,740 2,57,390		76,510 3,01,410			1,000 12,000		1,000 6,€00	1
21 22		4,650 (,370		3,710 6,390		3,06,980 6,370		2,21,960 6,390			4:40 5,400		4,240 5,400	
23		7,500		7,500		1,57,500		1,57,500			7,500		7,500	
24 25		•••		***		71.960 2,260		72,000			***			
26		•••		•••		1,00.000		<i></i>						
						•	•							
		3,79,990		4,18,570		90,01,940		93,21,160	04.95.000	٠,	1, 8,700		1,63,060	9 5,6^(

Nux	i 6448		BUDGET	ESTIMATE.	Account
24-25.	1925-26.	D.—EM"ARKATION STAFF—		1924-25.	1099 44
	<u> </u>	(I, Bodbay—	 -		1923-24.
		(1) Pay and allowances of officers with King's Commissions—	Ks.	Rs.	Ks.
j	1	 (a) Assistant Quartermaster-General (b) Deputy Assistant Director Medical Services 	22,200	22,200	
1		(a) Stuff Tankling	19,200	18 000	
3	3	(d) Assistant embarkation staff officer (for six months)	36,000	36,000	•
•		(w) 12conomic Chief Ration State Officer (for six months).	6,+20	7,140	
2	2	(2) Pay and all wances of Assistant Surgeons .	83,820	83,340	
6	6	(3) Pay and allowances of British soldier clerks	9,200	7.8(0)	
9	9	(4) Pay and allowances of civilian clerks	18,100	18,020	
8	9	(5) Pay and allowances of office servants, etc.	11,890 2,280	12,320	
_		(6) Provisions—	2,200	1,860	
		(a) Value: f issues in kind .	1,100	1,126	
		(b) Messing and money allowances	460	460	
		(7 Clothing—			
		(a) Value of issues in kind (b) Cash allowances	100	90	
	l i	(*) Special expend ture on families of British soldiers	590	610	
		9) Trusportation charges—	480	1,440	
		(a) Travelling and out-station allowances	1 200		
		(b) Rail charges	1,260	500	
		c) Sea and inland water charges	1 7, 000 90	. 120	
		(4 Mechanical transport charges—	317	•••	
12	12	(1 Charges of personnel	9,000	9,000	
		(11) Other running expenses.	17,460	12,670	
		(e Ot er road expenses	´ ŧ°0		
		10) Office accommodation (1, Pestage and telegrams	45,100	41,280	
	į	(12) P nt ng, stationery and books	3 3,400	35,000	
		13 Vise the ensembles	1,000	* * * * * * * * * * * * * * * * * * * *	
	ļ	(14) Electricity supplied by M. E S.	10,570	4,450	
			4,000		
		Total (I)	2,66,960	2,33,080	2,39,1
		(1) Pay and allowances of officers with King's Commissions-		 '	
1	1	Deputy A-sistant Quartermaster-General .	15,600	15,600	
2	2	(2) Pay and allowances of British soldier clerks	β,300 ·	5,950	
3	3	(3, Pay and allowances of civilian clerks	3,710	3,416	
3	3	(4: Pay and allowances of office servants	710	710	
		(5) Provisions— (a) Value of issues in kind		į	
		(b) Messing and money allowances	190	880	
		(6) Clothing—	440	150	
-		(a) Value of issues in kind	30	90	
		(b) Cash allowances	200	30 20:	
		(7) Special expenditure on families of British soldiers	480	670	
		(8) Transportation charges—	201	0,0	
	1	(a) Travelling and out-station allowances (b) Rail charges	ያበቡ	200	
		(c) Sea and inland water charges	7, 800	40	
		(d) Mechanical transport charges —	70		
- 4	4	(i) Charges of personnel.	6.000		
		(ii) Running expenses	2,000	3,000	
		(e) Other road expresses	3,200 900	3, 600 [
	İ	(9) Office accommodation		•••	
		(10) Postage and telegrams	2,800	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
		(11) Printing, stationery and books (12) Miscellaneous expenses	200	5,3 00	
		((13) Water supplied by M. E. S.	680) ' [
		The state of the s	140	•••	
	1	(III) CALCUTTA TOTAL (II)	47,350	3:,240	42,97
					74,71 —
1	1	(1) Yay and allowances of British goldier alort-			
1		(1) Pay and allowances of British soldier clerks (2) Pay and allowances of civilian clerks	4,630	3,840	
	. 1	(2) Pay and allowances of civilian clerks (3) Pay and allowances of office servants	1,300	1,200	
1	. 1	(2) Pav and allowances of civilian clerks (3) Pay and allowances of office servants (4) Provisions—	,		
1	. 1	(2) Pay and allowances of civilian clerks (3) Pay and allowances of office servants (4) Provisions— (a) Value of issues in kind	1,300 190	1,200 150	
1	. 1	(2) Pav and allowances of civilian clerks (3) Pay and allowances of office servants (4) Provisions—	1,300 190 370	1,200 150 190	
1	. 1	(2) Pay and allowances of civilian clerks (3) Pay and allowances of office servants (4) Provisions— (a) Value of issues in kind	1,300 190	1,200 150	

DEMBARKATION STAFF-concid.	Nux	BEES.	-	Budget E	TIMATE.	Accounts.
DEMBARKATION STAFF - coacid.	24-25.	1925 -2 6.	. ·	1925-26.	1924-25	1923-24.
D.—EMBARK ATION SITAFF—concid.				1		Rs. 2,82,117
(a) Value of issues in kind (b) (c) Cash allowances (c) Value of issues in kind (c) (c) Cash allowances (c) Value of issues in kind (c) Value			D.—EMBARKATION STAFF—concld. (III) CALCUITA—concld.	6,650	5,460	
(6) Special expenditure on families of British soldiers (7) Transportation charges (6) Transportation charges (6) (2) Rail charges (6) (2) Rail charges (6) Office accommodation (9) Postage and telegrams (10) Printing, stationery and books (11) Miscellaneous expenses Total (111) 7,870 6,090 6,8 1 (17) Madris— (17) Transport charges (18) Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 Total (111) 7,870 6,090 6,8 (12) Pay and allowances of British soldier clerks 1,390 1,2-0 (18) Pay and allowances of Glice servants 1,890 1,50 (19) Provisions— (2) Value of issues in kind 190 190 60 (3) Messing and money allowance 190 190 60 (3) Special expenditure on families of British soldiers 400 100 (4) Transportation charges—(2) Travelling and out-station allowances 360 60 (5) Rail charges—(2) Travelling and out-station allowances 360 60 (6) Rail charges—(2) Travelling and out-station allowances 360 60 (6) Rail charges—(2) Total (11) 7,570 6,090 5,5 Total (12) Printing, stationary and books 100 Printing, stationary and books 110 180 180 180 180 180 180 180 180 180			(a) Value of issues in kind			
(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (c) Other road expenses (e) Other coad expenses (e) Other coad expenses (f) Printing, stationery and books (10) Printing, stationery and books (11) Miscellaneous expenses Total (III) (IV) Marks— (IV) Marks— (I) Pay and allowances of British soldier clerks (I) Pay and allowances of civilian clerks (I) Pay and allowances of fifte servants (I) Provisions— (a) Value of issues in kind (b) Messing and money allowance (c) Value of issues in kind (d) Cash allowances (d) Messing and out-station allowances (e) See and inland water charges (e) Other road expenses (f) Other coad expenses (g) Example of the charges (g) See and inland water charges (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Printing, stationerly and books (II) Miscellaneous expenses Total (IV) (IV) Rancon— (a) Value of issues in kind (b) Messing and money allowances (b) Rancon— (c) Value of issues in kind (d) Messing and out-station allowances (d) Mechanical transport charges (e) Other road expenses (f) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Other coad expenses (g) Printing, stationerly and books (II) Miscellaneous expenses Total (IV) (g) Rancon— (g) Value of issues in kind (g) Messing and unoney allowances (g) Printing, stationerly and books (II) Miscellaneous expenses (IV) Rancon— (a) Travelling and ont-station allowances (b) Rail charges (c) Other coad orthoges (d) Printing, stationerly and books (II) Miscellaneous expenses (IV) Rancon— (a) Travelling and ont-station allowances (b) Rail charges (c) Other coad orthoges (d) Printing, stationerly and books (II) Miscellaneous expenses (IV) Rancon— (II) Rancon— (II) Rancon— (II) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (III) Rancon— (IIII) Rancon— (IIII) Rancon— (IIII) Rancon— (IIII) Rancon— ((6) Special expenditure on families of British soldiers		1	
(d) Mechanical transport charges (e) Office accommodation (19) Postage and telegrams (10) Printing, stationery and books (11) Miscellaneous expenses TOTAL (III) 7,970 6,940 6,8 (IV) Madria, 4 1,340 1,34			(a) Travelling and out-station allowances (b) Rail charges	360		
Section Sect			(d) Mechanical transport charges			
(11)					•••	
(11) Miscellaneous expenses Total (111) 7,970 6,990 6,8				13	500	
(IV) Madras				340	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	<u> </u>
1			Total (III) .	7,970	6,090	6,83
1 (3) Pay and allowances of office servants 180 150	1					
(4) Provisions— (a) Value of issues in kind (b) Messing and money allowances (5) Clothing— (a) Value of issues in kind (b) Cash allowances (c) Special expenditure on families of British soldiers (d) Transportation charges— (a) Travelling and out-station allowances (e) Rail charges (e) Set and inland water charges (e) Other road expenses (s) Office accommodation (g) Printing, stationery and books (11) Miscellaneous expenses (a) Printing, stationery and books (b) Rail charges (c) Printing, stationery and books (c) Rail charges (d) Printing, stationery and books (d) Printing, stationery and books (e) Other road expenses (f) Printing, stationery and books (h) Messing and allowances of Grice servants (h) Provisions— (a) Value of issues in kind (b) Messing and money allowances (c) Messing and money allowances (d) Printing, stationery and books (d) Transportation (e) Value of issues in kind (f) Cash allowances (g) Special expenditure on families of British soldiers (g) Special expenditure on families of British soldiers (g) Scandi laband water charges (g) Mechanical transport charges (g) Scandi laband water charges (g) Other cade expenses (g) Office accommodation (h) Printing, stationery and books (h) Miscellaneous expenses (h) Mechanical transport charges (h) Mechanical transport charges (h) Mechanical transport charges (h) Mechanical transport charges (h) Mechanical transport charges (h) Mechanical transport charges (h) Mechanical transport charges (h) Printing, stationery and books (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses (h) Miscellaneous expenses						
(5) Clothing— (a) Value of issues in kind . (b) Cash allowances (6) Special expenditure on families of British soldiers (7) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Meebanical transport charges (e) Other road expenses (f) Other road expenses (g) Other game and telegrams (g) Printing, stationery and books (g) Printing, stationery and books (g) Pay and allowances of British soldier clerks (g) Pay and allowance of civilian clerks (g) Pay and allowances of Gritish soldier clerks (g) Provisions— (g) Pay and allowances of office servants (g) Provisions— (g) Value of issues in kind (g) Messing and money allowances (g) Clothing— (g) Value of issues in kind (g) Cash allowances (g) Special expenditure on families of British soldiers (g) Transportation charges— (g) Travelling and out-station allowances (g) Rail charges (g) Brail charges (g) Defice accommodation (h) Printing, stationery and books (h) Miscellaneous expenses Total (V) S,680 (h) S,680 (h) Resing and mind water charges (g) Office accommodation (h) Printing, stationery and books (h) Miscellaneous expenses Total (V) S,680 (h) S,680 (h) Resing and expenses Total (V) S,680 (h) S,680 (h) Resing and the lengths (h) Rinting, stationery and books (h) Rin			(4) Provisions— (a) Value of issues in kind	L		
(b) Cash allowances (6) Special expenditure on families of British soldiers (7) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Set and inland water charges (d) Mechanical transport charges (e) Other road expenses (S) Office accommodation (Printing, stationery and books (II) Miscellaneous expenses Total (IV) Tot			(5) Clothing			
(7) Trausportation charges— (a) Travelling and out-station allowances (b) Ruil charges (c) Sea and inland water charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses (S) Office accommodation (P) Postage and telegrams (II) Printing, stationery and books (II) Miscellaneous expenses TOTAL (IV) 7,570 6,090 5,5 TOTAL (IV) 7,570 6,090 5,5 (V) RANGOON— (I) Pay and allowances of British soldier clerks (I) Provisions— (a) Pay and allowances of office servants (b) Messing and money allowances (b) Messing and money allowances (b) Clothing— (a) Value of issues in kind (b) Cash allowances (c) Sepecial expenditure on families of British soldiers (d) Rail charges (e) Sea and inland water charges (f) Messing and out-station allowances (g) Rail charges (g) Sea and inland water charges (h) Messing and telegrams (l) Printing, stationery and books (l) Printing, stationery and books (l) Printing, stationery and books (l) Miscellaneous expenses TOTAL (V) S,680 S,850 S,55			(b) Cash allowances	100	100	
(b) Ruil charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses (e) Other road expenses (f) Office accommodation (g) Prostage and telegrams (l0) Printing, stationery and books (l1) Miscellaneous expenses Total (IV) (V) Rangoon— (l) Pay and allowances of British soldier clerks (l) Pay and allowance of civilian clerks (l) Pay and allowances of flice servants (l) Provisions— (a) Value of issues in kind (b) Messing and money allowances (l) Clothing— (a) Value of issues in kind (b) Cash allowances (l) Cash allowances (l) Special expenditure on families of British soldiers (l) Rail charges (l) Sea and inland water charges (l) Mechanical transport charges (l) Mechanical transport charges (l) Office accommodation (l) Printing, stationery and books (l1) Miscellaneous expenses Total (V) S,680 S,850 S,55			(7) Transportation charges—			
(d) Mechanical transport charges (e) Other road expenses			(b) Rail charges	200	20	
(8) Ottice accommodation (9) Postage and telegrams (10) Printing, stationery and books (11) Miscellaneous expenses Total (IV) 7,570 c,090 5,5 (V; Rangoon— (1) Pay and allowances of British soldier clerks 4,010 5,000 (1) Pay and allowances of civilian clerks 940 1,200 (2) Pay and allowances of office servants 180 180 (4) Provisions— (a) Value of issues in kind 170 880 (b) Messing and money allowances (5) Clothing— (a) Value of issues in kind 10 30 (b) Cash allowances (5) Breitish soldiers 430 (7) Transportation charges— (a) Travelling and out-station allowances 900 (b) Rail charges 900 (c) Sea and inland water charges 900 (d) Mechanical transport charges 900 (e) Other road expenses 900 (f) Postage and teleagrams 900 (g) Postage and teleagrams 900 (h) Printing, stationery and books 900 (h) Miscellaneous expenses 900 (h) Miscellaneous expenses 900 (h) Miscellaneous expenses 900 (h) Printing, stationery and books 900 (h) Miscellaneous expenses 900 ((d) Mechanical transport charges	{		
(10) Printing, stationery and books (11) Miscellaneous expenses Total (IV) 7,570 c,090 5,5			(8) Office accommodation			
Total (IV) Tot			(10) Printing, stationery and books	830	500 	
(V) Rangoon— (1) Pay and allowances of British soldier clerks			•	7,570	6,090	5,5
1	2	2				
(4) Provisions— (a) Value of issues in kind (b) Messing and money allowances (5) Clothing— (a) Value of issues in kind (b) Cash allowances (6) Special expenditure on families of British soldiers (7) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses (f) Office accommodation (g) Postage and teleagrms (10) Printing, stationery and books (11) Miscellaneous expenses Total (V) 8,680 8,850 5,5		1				
(b) Messing and money allowances	_	1	(4) Provisions—			
(5) Clothing— (a) Value of issues in kind (b) Cash allowances						
(b) Cash allowances			(5) Clothing—	10	30	
(6) Special expenditure on families of British soldiers				100		
(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses (S) Office accommodation (9) Postage and teleagrms (10) Printing, stationery and books (11) Miscellaneous expenses Total (V) S,680 8,850 5,5			(6) Special expenditure on families of British soldiers	430	•••	
(c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses (S) Office accommodation (9) Postage and teleagrms (10) Printing, stationery and books (11) Miscellaneous expenses Total (V) S,680 8,850 5,5		}	(a) Travelling and out-station allowances	•••		
(d) Mechanical transport charges (e) Other road expenses (S) Office accommodation (S) Postage and teleagras (10) Printing, stationery and books (11) Miscellaneous expenses Total (V) S,680 8,850 5,5			(b) Rail charges			
(S) Office accommodation . (9) Postage and teleagrms . (10) Printing, stationery and books . (11) Miscellaneous expenses . Total (V) . S,680 8,850 5,5			(i) Mechanical transport charges • • • •		***	
(9) Postage and teleagrms (10) Printing, stationery and books (11) Miscellaneous expenses Total (V) S,680 8,850 5,5			(e) Other road expenses		•••	
Total (V) . 8,680 8,850 5,5			(9) Postage and teleagrms (10) Printing, stationery and books	7	750	
•				8,680	8,850	5,5
HILE PER TOUR WOLL IN 110 CONT. IN INT.			Total D	3,38,530	2,93,330	3,00,00

		İ i I	Вс	I MBA	r.		W	ll ZIBIST	AN.	<u> </u>	To	TAL.		Ao-
	.No.	 	Budget 1	Estim	ate.		Budg	et Estiu	aste.		Budget	Estin	nate.	COUNT
	Serial	1	925-26.	19	924-25,	192	5-26. 		1924-25.] 1	1925-26	1	24-25.	1923-2
•		No.	Rs	No.	Bs.	No.	Rs.	No.	Rs.	N 6	Rs.	No.	Rs.	R
6.—Railway Trans- port Staff—		! :		I								!		
(:) Pay and allowances of officers with King's Commissions—														
Railway Transport Officers	1	1	13,200	1	12,000	,)	1	13,200			
(2) Pay and allowances of British soldier clerks	2	. 8	9,7 20	8	10,100					8	9,720			
(3) Pay and allowances of civilian clerks	3	2	2,360	2	2,400	:		; ; !		2	2,360			:
(4) Pay and allowances of office servants	4	2	3 00	. 2	480					2	360			
(5) Provisions-	;			,		İ		!		!			,	
(a) Value of issues in kind	ā		1,470	!	1,500						1,470			
(b) Messing and money allowances .	6		620	İ	620			,			620			
(6) Clothing—				!				:					1	
(a) Value of issues in kind	7		140	1	13 0						140			
(b) Cash allowances	8		780	<u>i</u>	810				1 20 200		78 0			
(7) Special expenditure on families of British soldiers	9		-820		•••				20,300		820		} 19,50 (-	55,084
(8) Transportation charges.				! 										
(a) Travelling and out- station allowerces.	10		200		200						200			
(b) Rail charges .	11		5,600		j						5,6 00	1		
(c) Sea and inland water charges .	12		•••		160				 - -	:	•••			
(d) Other road expenses	13		7,400		}						7,4 (-0		i	
(9) Office accommodation	14													•
(10) Postage and telegrams	15		700							į	700			
(11) Printing, stationery and books.	16		100		800						100			
(12) Miscellaneous expenses .	17		1,200		J				<u> </u> -		1,200	;-		
Total—E			43,030	-	29,200				20,300	}	43,030].	49,500	55,084

No	MBERS.	E MISORITANEOUS	Bunger	ESTIMATE.	ACCOUNTS.
24-25.	1926-26.	F.—MISCELLANEOUS— (a) MILITARY PRISONS AND DETENTION BARRACKS—	1925-26.	1924-25.	1923-24,
		(I) India proper and Burma—	Rs.	Rs.	Rs
1 15 1	1 15 2	 (1) Pay and allowances of officers with King's Commissions. (2) Pay and allowances of British soldiers. (3) Fay and allowances of civilian clerks. (4) Pay and allowances of office servants. 	19.800 52,640 1,430 3,360	19,800 52,860 1,550 2,010	Itr.
		(5) Provisions—		,	
!		(a) Value of issues in kind (b) Messing and money allowances	2,850 1,200	2,920 1,200	
	•	(6) Clothing—		<u> </u>	
		(a) Value of issues in kind	390 1,650	400 1,600	·
		(6) A. Light and water supplied by M. E. S	27.800	·	
		(7) Special expenditure on families of British soldiers	6,710	7,120	
		(8) Expenditure on account of officers' chargers— (a) Syce allowances (b) Forage	180 330] 50 310	
		(9) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical transport charges (e) Other road expenses	3,000 500 	6,540	
		(10) Office accommodation (11) Postage and telegrams (12) Printing, stationery and books (13) Miscellaneous expenses	2,700 17,600	3,330	
			1,43,540	1,10,430	1,76,96
	1 2	(II) Aden— (1, Pay and allowances of British soldiers	3,80 520	4,000 250	
		(3) Provisions— (a) Value of issues in kind (b) Messing and money allowances	200 80	190 80	
		(4) Clothing— (a) Value of issues in kind (b) Cash allowances	20 110	30 110	
	,	(5) Special expenditure on families of British soldiers (6) Transportation charges—	560	500	
		(a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road expenses	•••	20	
		(7) Office accommodation	***	} 150	
		(9) Printing, stationery and books	260	300	
			5,550	5,630	5,860
		Cartie lover	1,49,090	1,16,060	1,82,62

Nu	(BERS.		Видовт	ESTIMANE.	Accounts
9 24- 25.	1925-26.		1925-26.	1924-25.	1923-24.
<u> </u>		Brought forward F.—MISCELLANEOUS—concld.	Rs. 1,49,090	Rs. 1,16,060	Rs. 1,82,62;
1 1 2	1 4 2	(b) Personal Staff of Governor-General— (1) Pay and allowances of officers with King's Commissions— (a) British Officers— (i) Military Secretary (ii) Aides-de-Camp (British) (b) Indian Officers (Aides-de-Camp) (2) Pay and allowances of Indian officers and ranks— (i) Aides-de-Camp (Indian) seconded (ii) Orderly officer (unseconded) (3) Provisions for Indian troops— (a) Value of issues in kind (b) Messing and money allowances (4) Clothing— (a) Value of issues in kind (b) Cash allowances (5) Expenditure on account of officers' chargers— (a) Syce allowance (b) Forage (6) Other transportation charges— (a) Travelling and out-station allowances (b) Rail charges	21,000 46,800 16,540 1,800 8,600	43,500 15,000 1,800 8,000	
,		(c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road expenses (7) Miscellaneous expenses	89,7+0	1,500 85,800	94,((
117	116	(c) MISCELLANEOUS ESTABLISHMENTS— (i) GAPRISON QUARTERMASTERS, REST CAMPS, ETC.—OFFICERS AND BRITISH SOLDIERS (ii) Expenditure in respect of anti-malarial measures	1,62,940	1,18,500	
,	-		1.72,940	1,18,506	3,79,18
		(d) Temporary Staff of the old Indian Munitions Board Employed to close past transactions— (1) Staff, etc., at Headquarters (2) Staff, etc., at Calcutta (3) Staff, etc., at Bombay	3,60,000	8,75,000	8,10,50
			3,60,000	3,75,000	3.10,50
	1	Total III-F	7,71,770	6,95,360	9,66,37
		G (1) EXPENDITURE IN ENGLAND— • Furlough allowances, etc. (2) Exchange on Home expenditure	4,40,000 1,46,670	4,20,000 1,81,790	4,06,61 1,89,33
		Total III-G	5,86,670	6,01,790	5,95,98
			2,07,13,730	2,09,39,510	2,07,45,49
		RECEIPTS -			
		RECEIPTS IN ENGLAND—		•••	13,66
		TOTAL RECEIPTS		•••	13,668

HEAD IV.—STOCK ACCOUNT.

SUMMARY OF ESTIMATES.

											Вировт	Estimate.	Revised Estimate.	Accounts.
	•	Sui	3-HE	ADS.							1925-26.	1924-25.	1924-25.	1923-24.
		•						·			Net Debit (+) or Credit (-).	Net Debit (+) or Credit ().	Net Debit (+) or Credit (-).	Net Debit (+) or Credit (-).
STOCK ACCOUNT—					-						Rs.	Rs.	Rs.	lis.
APROVISIONS .	•	•		•	•		٠.		•,		18,25,000	•••	11,10,000	36,47 .4 9 2
B FORAGE		•						•		 	•••	,•	-2,15,000	-16,72,797
C.—FUEL AND LIGHT			•	,	•		•			.\		*** 1		-42,411
DPETROL AND LU	BRICA	ANTS	.				•	•			•••	•••	141	13,901
E -MISCELLANEOUS	STOR	ES	•				•			! !	14,400	***	•••	66,678
F.—MEDICINES AND	SURG	ICA1	LIN	STR	UMEI	STV		٠			•••	***	-2,13,000	12,40,900
GCLOTHING .	•			•	•						- 28,85,190	- 88,300	15,43,000	-16,65,133
H ORDNANCE .	•			•	•		•	•			32,15,970*	7,46,190 ‡	-4,48,000 †	1,99,26,287§
I.—ORDNANCE FACTO	RIES	}	•			•					***		•••	—70,38,935
JMECHANICAL TR	NSP	ORT						•			1,74,170	38,50,000	38,97,000	33,61,509
KANIMALS .	•		,	•			•				, 	***	-1,03,90,000	4,86,796
LSuspense .	•				•			•			•••	•••	5,00,000	36,89,717
	•							Тот.	ĀŪ		-13,05,650	10,15,510	—73,02,000	-2,53,06,915
											l			

[•] Includes Rs. 3,000 (£30.) on account of English Receipts.
† Includes Rs. 5,000 (£500) on account of English Receipts.
‡ Includes Rs. 5,000 (£500) on account of English Receipts.
§ Includes Rs. 59,131 on account of English Receipts.

Observations.

Under sub-head A Budget, 1925-26, provides for utilisation of foodstuffs of the value of 18:25 lakhs purchased in 1924-25.

- 2. Under sub-head G owing to anticipated consumption and disposal without replacement, the stocks of surplus stores are expected to diminish by 28.85 lakhs next year.
- 3. In regard to sub-head H, the process of reducing stocks by consumption and sales will continue in 1925-26 and it is expected to result in a credit of about 35:00 lakhs. On the other hand, the equipment, etc., to be repaired in Arsenals will increase in book value after repairs by 46:10 lakhs, (see page 74); and provision has also been made for purchase of mobilization equipment and stores estimated at 21.00 lakhs.
- 4. The net debits under sub-heads E and J represent the value of M. T. vehicles, etc., to be purchased in 1925-26 to complete authorised scales.

HEAD IV.—STOCK ACCOUNT—contd.

DETAILS OF ESTIMATE.

	Вирокт Евт	IMACE.	ACCOUNTS.
SUB-HRAIIS.	1925-20.	1924-25.	1923-24,
.—Provisions—	ike.	Rs.	Re.
Debits— (1) Additions by purchase (2) Additions by manufacture, etc.	2,88,99,140 55,33 690	3,32,08,470 59,92,070	
Total debits .	3,44,32,830	3,92,00,54')	
Credits— (3) deductions by issues to units and establishments. (4) Reduction by transfer to Part C. (5) Reductions by issues on repayment. (6) Reductions by various less s.	3,11,50,000 3,09,970 38.4°,310 9,57,650	8,26,74,410 55,74, 30 9,50,000	
Total credits .	3,62,57,~30	3,92,0.1,540	
(7) Not debit, or credit (-), representing increase or decrease in stocks .	—18,25,000		- 85,47,492
Debits— (1) Additions by purchase (2) Additions by manufacture, etc	1, 8,23 770 83, 6,2 40 2,0 ,29,000	1,09,52,340 75,97,060 1,85,50,000	·
Credits— 3) Reductions by issues to units and establishments. (i) Reductions by issues on repairment (5) Reductions by various losses.	1,95.29,0 0 4,50,0.0 1,50,00	1.72,00,60) 12,6 ,000 1,5 ,000	
Total oredits	2.01,29,000	1,85,50,000	——————————————————————————————————————
FUEL AND LIGHT-			
Debits-	£4.80.800	F 00 570	
(1) Additions by purchase	54,58,700	57, 3,550	
Credits— 2: Reductions by issue: to units and establishments (3: Reduction by transfer to Part (4: eductions by issues on repayment (5) Reductions by various losses	48,70,730 37,970 8,00,000 2,50,000	48,63,550 0.00,000 2,50,000	
Total credits .	54,58,709	57,02,550	
(6) Net debit, or credit (-) representing increase or decrease in stocks			-42,411
D.—PETROL AND LUBBICANTS—			
Debits— (1) Additions by purchase	31,88,470	37,67, 660	
Total debits .	31,88,470	37,67,660	
(2) Reductions by issues to units and establishments (3) Reduction by transfer to Part C (4) Reductions by issues on repayment (5) Reductions by various losses	17,02,430 8.44,440 3,00,000 8,45,600	24,22,080 10,00,000 8,45,600	•
Total credits	31,88,470	37,67,660	
(6) Net deuit, or credit (-), representing increase or decrease in stocks	··· .		+13,301

HEAD IV.—STOCK ACCOUNT—contd.

	Budger Es	TIMATE.	Accounts.
Sub-Heade.	1925-26.	1924-25.	1923-24.
	Rs.	Rs.	Rs.
EMISOBLLANEOUS STORRS-			
Debits		,	
(1) Additions by purchase	18,05,270	20,79,470	
Total debits .	18,95,270	20,79,470	
Credits—			
(2) Reductions by issues to units and establishments ,	17,22,930	20,29,470	
(3) Reductions by transfer to Part C	17,950		
(4) Reductions by various losses	50,000	50,000	
Total credits •	17,90,870	20,79,470	
(5) Net debit, or credit (-), representing increase or decrease in stocks .	14,400	•••	—66,07 8
F.—Madicines and Surgical Instruments—			
Debits-			
(1) Additions by purchase	37,26,260	÷3 30,000	
(2) Additions by manufacture	7,92,180	8,50,000	
Credits— Total debits .	45,18,410	41,80,000	
(3) Reductions by issues to units and establishments	11,90,940	20,80,000	-
(4) Reductions by issues on repayment	26,87,500	21,00,000	,
(5) Reductions by issues to workshops	6,40,000	400	
T. tal credits .	45,18,440	41,80,000	
(6) Net debit, or credit (-), representing increase or decrease in stocks		•••	+12,00,900
3.—Clothing—			
Debits -			
(1) Additions by purchase,	53,26,770	1,82,26,200	
(2) Additions by transfer	97,64,940		
(3) Additions by manufacture, etc	•••	73,56,810	
(4) Addition by receipts in possession of men arriving in India from England, etc.	2,06,670	5,44,470	
Total debits	1,52,98,380	2,61,27,480	
Credits— (5) Reductions by issues to units and establishments	83,92,640	1,55,37,280	
(6) Reductions by transfers to Part B	4,18,950	5,70,000	
(7) Reductions by transfers to Part C	1,01,980		·
(8) Reductions by issues on repayment	£6,90,000	50°0°000	•
(9) Reductions by issues in possession of men proceeding to England, etc.	3,80,000	4,58,500	
(10) Reductions by various losses	2,00,000	6,50,000	
Total credits	1,81,83,570	2,62,15,780	
i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de		 }	

HEAD IV. - STOCK ACCOUNT-contd.

				Budget Es	TIMATE.	ACCOUNTS.
Sub-heads,				1925-26.	1924-25.	1923-24.
H.—ORDNANCE—			-\-	Rs.	Rg.	. Rs.
Debit:— (1) Additions by purchase (2) Additions by manufacture, etc. (3) Additions by transfer (4) Addition by receipts in possession of men arriving	· ·	dia feo	, m	77,68.770 3,00,000 1,65,21,920	1,16,82,010 1,59,18,430	•
England, etc. (5) Additions by miscellaneous credits	•	•	•	2,40,000 70,00,000	6,1f,110 	
	Total de	bite	٦, [3,18,30,690	2,82,10,550	
Credits— (6. Reductions by issues to units and establishments (7) Reductions by issues to own workshops (8) Reductions by transfer to Part B'	•			2,12,23,610 23,(0,000 5,60,980	2,4),18,970 8,65,940	·
(9) Reductions by transfer to Part C. (10) Reductions by transfer (11) Reductions by issues on repayment				1,83,460 5,00,000 #21,20,000	23,95,000	
(12) Reductions by issues in postession of men proceedin (13) Reductions by various losses	•	•	. G.	9,70,00	4,72,830 10,00,000	
•	Total cre	dita	\cdot	2,86,14,720	2,89,62,740	
(9) Net debit, or credit (-), representing increase or de	crease in	n stocks	٠.	32,15,970	-7,48,190	-1,99,26,237
Debits—						
(1) Additions by purchase (2) Additions by manufacture, etc.		•			***	
Credits	Total de	ebit.	•	•••	••	
(3) Reductions by issues to workshops, etc.		•	ľ			
(4) Reductions by issues to Depreciation Fund Account (5) Reductions by issues on repayment	•	•		··· \		
(6) Reductions by various losses	• •	•	•			
•	Total cre	edi ts	•		•••	
(7) Not debit, or credit (-), representing increase or de	crease in	n stocks	۱.			70,88,935
J.—MECHANICAL TRANSPORT—						
Debits— (1) Additions by purchase	• •	•		50,51,670	5'',00,000	
	Total d	lebite	•	50,51,670	59,00,000	
Credits— (2) Reductions by issues to units and establishments (3) Reductions by issues on repayment (4) Reductions by various losses	•	· •	•	45,77,500 3,00,000	37,00,∵00 3,50,000 	
	Total c	rodits		48,77,500	40,50,000	
(5) Net debit, or creditl(-), representing increase of	r decreas	e in st	ocks	1,74,170	18,50,(00)	+83,01,509
KAnimals-	•	-				
Debits— (1) Additions by purchase (2) Additions by manufacture, etc.		•	•	60,99,280 12,10,140	52,76,049 13,86,200	
	Total	debits		73,09,420	đư,62,240	
Cerdits— (3) Reductions by issues to units and establishments (4) Reductions by issues on repayment (5) Reductions by various losses	•			70,03,850 8,05,570	63,81,060 2,78 800 2,380	
	Total	credits		73,09,420	66,62,240	
(6) Net del-it, or credit (), representing increase of	r deorea	se in sto	cks.			+4,86,79
*Includes Rs. 3,000 (£30					<u> </u>	{

HEAD IV.—STOCK ACCOUNT—conta.

			Bodge	T ESTIMATE	•		ĺ
Sub-Head.		1925-26.			1924-25.		ACCOUNT
·	Debits.	Credits.	Net Debit	ts. Debits	Credits.	Net Debits	1923-24
LSuspense— (i) Purchases in England— (a) Indian Army Service	R4.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.
Corps. (b) Clothing Depôts	 # 60.000		•••	59,0		,	İ
(c) Clothing Factories	5,60,000	' '	1	43,10,0	90 43,10,00	·	ł
(d) Animals	31,00,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1				!
(e) Medical and Veterinary	47,000		1	60,0	00 60,00	o]
(f) Ordnance	9,70 000	1 7, 3,000	1 7	7,30,0	, , , , , , , , , , , ,	o	<u> </u>
•	19,90,000	,,	1	31,50,0	,,,,,,,,	o[
(g) Ordnance Factories	12,50,000	\ _ , ,		20,00,0	20,00,00	0]
(A) Mechanical Transport Stores.	24,50,000	24.50,000		54,50,0	54,50,00	o	
	1,03,67,000	1,03,67,000		1,67,59,00	1,57,59,000		
(ii) Cus'oms duty on (i)—]
(a) Indian Army Service Corps		•••			•••		•
(b) Clothing Depôts	1,24,400	}	·			,	
(c) Ctothing Factories .	6,55,700	8,55,70)	•••		•••		-
(d) Animals	•••				•••		,
(c) Medical and Veterinary .	1,94,000	1,94,000		•••	•••	•••	
(f) Ordnanca	5,60,000	5,60,000	•••	•••	•••		
(g) Ordnance Factories	3,01,250	3,01,250	•••	•••	•••		• 1
(A) Mechanical Transport .	5,60,000	5,60,0 00					
	23,95,350	23,93,350		•••			•
(iii) Purchases in India—Central— (a) Indian Army Service Corps.	2,95,00,350	2,95,00, 3 50		3,37,20,00	0 3,37,20,000		
(b) Clothing Depots .	22,88,990	22,88,990		69,75,0 0	0 69,75,000		
(c) Clothing Factories	33,18,620	33,18,620					
(e-1) Animals	•••		•••	544			
(d) Medical and Veterinary						i I	
(e) Ordnance	24,01,530	24,01,530	,	46,85,37			
(f) Ordnance Factories	2,70,000	2,70,000	•••	5,00,00			
(g) Mechanical Transport Stores.			•	•••			
3	,77,79,490	3,77,79,490	**	4,58,80,370	4,58,80,370	***	
(iv) Purchases in India—Local— (a) Indian Army Service 1	,11,50,000	1,11,50,000	494	1,10,00,000	1,10,00,000	•••	
Corps. (b) Clothing Depôts	18,05,620	18,05,620	•••	43,57,300	43,57,3 00	14.	
(c) Clothing Factories	6,16,300	6,16,900	•			[
(e-1) Animals	35,56,920	35,56,920	•••	36,42, 910	36,42,910		
(d) Medical and Veterinary .]	L6,74,400	16,74,400	***	16,66,000	16,66,000		
(e) Ordnance 1	5,80,740	15,80,740	•••	18,41,330	1		
(f) Ordnance Factories . 4	7,00,430	47,00,430		45,00,000	45,00,000		
_	7,00,000	7,00,000	•••	4,50,000	4,50,000		
2,5	7,84,410 2,	57,84,410	 -{	2,74,57,540	2,74,57,54		
7,6	3,26,250 7,	63,26,250		8,90,9 6.91 %	8,90,96,910		+36,89,71
al Expenditure Head IV			-13,05,650			10,15,510	-2,59,06,91

HEAD V.— SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

			Budost I	CSTIMATE.			RE	VISED ESTI	натв,	Accounts.			
		1925-20.			1924-25.			1924-25.			1928-24.		
Sub-Heads.	Gross expenditure,	Receipts.	Net " exp. ndi- ture.	Gross expendi- ture.	Receipts.	Net expenditure.	Gross. expendi- ture.	Receipts.	Net expe_di- ture,	Gross expendi- ture,	Receipts.	Net expendi- ture.	
	Rs.	Rs.	Rs.	Rø.	Rs.	R».	Rs.	Re.	Re.	R ₈ .	Ra,	Rs.	
A.—TIBET FRONTIER	1,41,280	1**	1,41,280	1,50,000		1,50,000	1,50,000		1,50,000	1,06,172	•••	1,08,112	
BDEMOBILISATION OF SURPLUS PERSONNEL	***	•••	•••		***		7,29,000	•••	7,29,000	5,94,065	•••	5,94,065	
C.—ADEN OPERATIONS	6,94,000		6,94,000	6,00,000	***	6,00,000	10,87,000		10,67,000	4,99,022	 	4,99,022	
DWAZIRISTAN AND WANO OCCUPATION AND OPERA-	•••	•••	,	•••	•••		1,20,000		1,20,000	1,20,3 3 ,266		1,20,33,266	
ERETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY	1,70,60,000	444	1,70,50,000	1,19,62, 690	***	1,19,62,690	76,89,000	•••	76,89,000	89,98,182		89,98,182	
FMALABAR DISTURBANCES	•••	•••		•••	***	 	•••	 		13,301	58	13,357	
G.—EXCHANGE ON ENGLISH EXPENDITURE		•••	•••	***	***	 		•••		27,53,252		27,53,252	
H.—ARREAR CHARGES	••			85,82,090		35, 8 2, 090	84,29,000		84,29,000	-32,400	•••	32,400	
									 - 				
GRAND TOTAL .	1,78,85,280	***	1,78,85,280	1,62,94,780		1,62,94,780	1,31,84,000		1,31,81,000	2,4 9,6 4,80 0		2,49,64,856	

Observations.

Under sub-head C, full provision has been made for a moiety of the extra expendeture in 1925-26. The heavy liability under sub-head E will terminate in 1925-26 except for a small charge anticipated in 1926-27. Under sub-headH, Budget, 1924-25 provided for a non-recurring payment.

HEAD V.—SPECIAL SERVICES—contd.

DETAILS OF SUB-HEADS.

										 _	Budger &	STIM APE.	Accounts.
	•										1925-26.	1924-25.	192 8-24 .
		EXP	ENDI'	rur:	E.					'- 	Rs.	Rs.	
	FRONTIER—	-									100.	. 100,	
(1)	Pay charges of	extra est	ablishm	ents—						1			`
	(a) Fighting s	ervices .	•	•	•	٠	•	• '	•	•	2,400	3,300	
(0)	(b) Administra	ative servi	ces .	•	٠	•	•	•	•	•	2,300	3,200	
$\binom{2}{2}$		• •	•	•	•	•	•			·	5,400	6,000	
(3)		• •	•	•	•	•	•	•		•	50,000	40,000	
(4)		• •	•	•	•	•	•	•	•	• 1	7,200	7,000	
(5)			•	. •	•	•	•	•	-	• ;	20,000	29,000	
(6)		• •	•	• •	•	•	•		•	•	1,000	5,000	
(7) (8)				. •	•	•	•	•	•	•	1,300	2,500	
(8)	Ordnance	etermary	stores	•	•	•	•	•	•	•	***	•••	
	Miscellaneous	Stores	•	•	•	•	•	. •	•	• !		***	
	Conveyance ch		•	•	•	٠	•	•	•	·	200	500	
(11)	Miscellaneous of	arges	•	•	•	•	•	•	•	• 1	47,000	52,000	
(12)	Additional esta	Jichmont	•	•	•	•	•	•	-		2,000	1,500	•
(19)	Additional 8238	onsument	•	•	•	•	•	•	:	٠.	2,480	1 + 0 (100)	1 00 11.
			_					Тотат	A	• 1.	1,41,280	1,50,000	1,06,112
-DEMO	BILISATION	OF SUR	PLUS	PERS	NNO	EL	•				•••		5,94,06
	OPERATION				-					ً ا		[
(1)	Pay charges of		ablishm	ents—	•					- 1		.[
	(a) Fighting	services		•		•		•		. 1)	. [
	(b) Administr	ative serv	rices	•		•	•			• 1	l i	ł	
	Batta			•		•			•	•	1		
(8)			•	•	•	•	•	. •	•	.]	1.	ſ	
(4)		• •		•	•	•	•	•	•	•	i i	i	
(5)			•		•	•	•	•	•	.	1 1		4.00.03
(6)		•	•	•	•	:		•	•	•	ኑ6,94,000	6,00,000	4,99,02
(7)		<u> </u>		•		•		•	•	•	1		
(8)		'eterinary	stores	•	•	•	•	•	•	•		'	
(9)			•	•	•		•	•	•	. (ļ		
	Miscellaneous		•	•	•	•		•	•	• }	1		ļ
	Conveyance ch		•	•	•		•	•	•	• 1	ļ		
(12)	Miscellaneous	charges		•		•		•	•		ノ゛		
			•					TOTAL	C		6,91,000	6,00,000	4,99,02
$-\mathbf{WAZI}$	RISTAN AND	WANO	occi	JPAT:	ION A	AND	OPE	RATIO	NS		•••	,	1,20,33,26
RETU	EMENT OF	SURPLU	8 OFF	ICER	S OF	TH	E IND	IAN A	RM Y				<u> </u>
	penditure in Ind												· ·
	Pay charges				_		_	_	_	_	``	ļ	,
	Travelling allo	wances at	nd cost o	of pass	ages				•	•	i	}	
(ંક	Hospital exper	oses .						·	-	•	1 70 50 000	5 00 000	28,71,2
	Gratuities .		•	•	•			_	•		\	5,00,000	مرد ا _ف ن س
	Allowances	•	• -	•	•		•	•	•	•	Į		
	Miscellaneous	charges		•	-	•	-	•	•	•	j	l l	
(0,	,		•	•	•	•	•	•	•	•		J	-
										-	10,50,000	5,00,000	28,71,5
/I\ A	4.141 7 17		•	m		-	1. .						
(0) GR	atuities and allow	wances to	surplus				dian Ar	my —			1 20 00 000	80,00,000	61,26,9
	Expenditure in		i .·	•	•	•	•	•	•	•	40.00.000	34,62,690	
(2) Fxchange on	(±) •	•	•	•	•	•		•	•	1 70 50 000	1,19,62,690	
								Тотат	, E	•	1,10,00,000	1220,02,000	13,
MALA	BAR DISTUR	BANCES	}								•••		10,0
	ANGE ON EX			ית ואן	JOI. L	NT I						!	07 50 05
—BAUN	ANGE ON 152	FE DIN DT.	IURE.	riv Ei	YUUM.	IJΨ	•	•	•	•	• •	•••	27,53,2
					÷								
	AD CHARGE	0			•								
	AR CHARGE		والمتنسب	. <u>.</u> .								Į.	
	bange concession	цоц war	gratuit i	.y —							-	9 6 00 000	
Exc	Expenditure in	Trugiano	l .	•	•	•	•	•	•	•	•••	25,00,000	
$\mathbf{E}\mathbf{x}\mathbf{c}$	Exchange on ((a) · .	•	•	•	•	•	m.	TT			10,82,090	
$\mathbf{E}\mathbf{x}\mathbf{c}$			•					Тотат		•		35,82,090	
$\mathbf{E}\mathbf{x}\mathbf{c}$							TOTAL	HEAD	\mathbf{v}	•	1,78,85,280	1,62,91,780	2,49,64,8
$\mathbf{E}\mathbf{x}\mathbf{c}$													
$\mathbf{E}\mathbf{x}\mathbf{c}$						_						<u> </u>	
Exc (a) (b)	······································						<u> </u>						
Exc (a) (b)	s— alabar Disturba						<u>.</u>						

^{*}Represents certain arrear credits on account of stores for frontier operations of 1919, †Represents exchange on total Head V expenditure in England.

HEAD VI.-MISCELLANEOUS CHARGES AND RECEIPTS.

SUMMARY OF ESTIMATES.

		Y	BUDGET E	STIMATE.		. !	REVI	SED LSTI	MATE.		CCOUNTS		
Sub-heads.		1925-26;	25-26.		1924-25.			1924-25.			1923-24.		
, , ,	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TUBE.	GROSS EXPEN- DITUBE.	В вситртв.	NET EXPEN- DITUBE,	GROSS Expre- diture.	KECSIPTS.	NET EXPENDI- TUBE,	GROSS BXPEN- DITURE.	Receipts.	NET EXPENDI- TURE.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Ke.	Re.	Rs.	Rs.	Rs.	Iks.	Rs.	
A.—TRANSPORT OF TROOPS AND CONVEY- ANCE OF STORES	1,15,12,000	17,59,980	97,58,670	1,77,09,630	18,72,690	1,58, 3 6,9 4 0	CO 0, 08,48,1	18,11,000	1,21,19,000	86,81,117	18,29,471	73,51,646	
B.—MISCELLANEOUS	3 8,75, 4 20	12,91,670	25,83,750	70,56,500	1,91,620	₫8 ,64,8 90	1,38,41,000	77,99,000	60,42,000	2,65,214	54,86,601	52,21,387	
	·							_					
]			•						
		 											
TOTAL-HEAD VI .	1,53,87,420	3 0,45,000	1,23,42,420	2,47,68,18 0	20,64,310	2,27,01,820	2,77,71,000	96,10,000	1,81,61,000	89,46,331	68,16,072	21,30,259	

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HEAD VI.—MISCELLANEOUS CHARGES AND RECEIPTS—contd.

DETAILS OF SUB-HEADS.

	BUDGET Est	MATE.	Accounts.
——————————————————————————————————————	1925-26,	1924-25.	1923 -24 .
EXPENDITURE.	Rs.	Rs.	Rs.
.—TRANSPORT OF TROOPS AND CARRIAGE OF STORES— (a) India—			
(1) Indian Troop Service (2) Passage money on account of officers and others to and from England	4,50,000 55,000	50,000	
(3) Passage money on account of officers and others proceeding to the Colonies (4) Movement of troops—	47,000	30,000	,
(i) Rail charges (ii) Sea and inland water charges	25,00,000	69,75,000 12,50,000	
(iii) Mechanical transport charges . (iv) Other road charges (5) Miscellaneous .	1,00,000	4,50,000 2,00,000	
	35,12,000	89,55,000	25,48,59
(b) England— Indian Troop Service and other sea transport charges	60,00,000	61,10,000	61,32,52
(c) Exchange on English expenditure	20,00,000	26,44,630	*
Total A.	1,15,12,000	1,77,09,630	86,81,11

*See remark in page 144.

Observations.

Under Sub-head -A (a) (1), (b) and (c) Bulget, 1925-26 provides for actual cost of transport services, in view of the cessation of normal cost arrangements with the War Office. Of the total decrease of 58.93 lakhs under sub-head A (a) (2), (5), (4) and (5), 39.94 lakhs represents reduction in expenditure on rail and other transportation and 18.99 lakhs has been allocated to various heads of account under which charges will be compiled.

The aggregate provision for rail charges in 1925-26 under Heads I, II, III and VI has been taken at about 1,45.00 lakes.

HEAD VI.-MISCELLANEOUS CHARGES AND RECEIPTS-contd.

	Budger E	STIMATE.	Accounts.
•	1925-26,	1924-25.	1923-24.
B.—MISCELLANEOUS—	Rs.	Rs.	70
(a) Expenditure in India-	2011,	Rs.	Rs.
(1) Donations and grants-in-aid for various purposes—		1	-
Officers' Widows' Fund	•••	•••	
United Services Association	3,000	3,000	
Royal and Indian Army Temperance Associations	6,000		
Grant-in-aid of various institutions other than Central Library, Simla	17,600	22,650	
(2) Charitable and subsistence allowances	11,000	11,000	
(3) Compensation for losses	۶5,180	30,000	
(4) Losses— (i) Loss of cash	5,000	I.	
(ii) Loss of cash	3,000	••1	
(iii) Loss of stores in charge	}	•	
(iv) Loss by fluctuation in prices of stores	2,50,000	1,88,000	
(r) Loss on issue of stores at concessional rates	1	1,00,000	
(ri) Loss in the sale of abnormal surpluses in Ordnance Factorics .	j		
(5) Value of equipment issued on loan to Indian State troops	60,000		
(6) Miscellaneous establishments and charges in Waziristan, etc.	20,000	2,34,580	
(7) Conservancy charges hitherto met from Cantenment funds	9,59,000	11,50,000	
(8) Payment of customs duty on military stores	•••	25,00,000	
(9) Par ment to Telegraph Department for care of army mobilization stores	19,700	50,000	1
(10) Payments for printing and stationery	12,50,000	•••	
(11) Sandry charges—		} 1	
(t) Printing charges	1,800	4,050	
(ii) Contingencies	56,400	77,440	
(iii) Fractional differences and miscellaneous	3,17,410	13,980	•
(17) Arrear War charges	4,00,000	•••	
•			
(b) Expenditure in England—	34,62,090	42,84,700	—50,85,49 9
(b) Expenditure in England— Sundry charges	3,10,000	2,70,000	4,66,415
(c) Exchange on English expensiture	1,03,330	1,16,870	30,33,829*
(d) Exchange on English Expenditure on stores	34,55,670	68,21,060	50,56,189
Deduct-Amount allocated to other heads	34,55,670	44,36,130	32,55,720
•		23,84,930	18,00,489
TOTAL B	38,75,420	70,58,500	2,65,214
Total Expenditure, Head VI	1,53,87,420	2,47,66,130	89,46,831

^{*} Represents exchange on total Head VI English expenditure.

Observations.

Budget, 1925-26, under Sub-head B, is less than Budget, 1924-25, by 31.81 lakhs. The decrease is made up of the following main variations:—

(i) Elimination of provision for customs duty and exchange on English stores, owing to their in the revised vocabulary prices of imported stores charged to units, etc.	:	-•	In lakha.
in the revised vocabulary prices of imported stores charged to units, etc.	incin	PION	49.0
(ii) Provision for cost of printing done for and stationery supplied to the Army by the Civil De which will in future be recovered by the latter	partm	ent.	
(iii) Terminal War charges covered by recovery from Way Off 1001 or	•	•	—13·0
(iii) Terminal War charges, covered by recovery from War Office in 1924-25	•		- 4 ·0
			92.0

Provision for establishments in Waziristan has been made under the appropriate heads in 1925-26.

HEAD VI.—MISCELLANEOUS CHARGES AND RECEIPTS—concid.

· ——	Bunger E	STIMATE	ACCOUNTS,
	1925-26,	1924-25.	1923-24.
RECEIPTS. A. TRANSPORT OF TROOPS AND CONVEYANCE OF STORES—	Rs.	Rs.	Rs.
(1) India— Miscellaneous receipts (2) England—	20,000	10,000	24,376
Contribution by His Majesty's Government towards cost of transport of troops between England and India (3) Exchange on Home secrits	13,00,000 4,33,3 30	13,00,000 5,62,690	13,05,095
TOTAL A .	17,53,330	18,72,690	13,29,471
B. MISCELLANEOUS-			
(1) India— Sundry receipts	12,57,840	1,46,470	48,81,463
Sundry receipts	25,000	30,000	•••
(3) EXCHANGE ON HOME RECEIPTS. (4) EXCHANGE ON RECRIPTS IN ENGLAND CONNECTED WITH STORES.	8,330 1,000	12,980 2,170	6,05,138*
Total B .	12,91,670	1,91,620	54,86,601
TOTAL RECEIPTS, HEAD VI	30,45,000	20,64,310	68,16,072

^{*} Represents exchange on Total-Head VI English receipts.

Observations.

Under Sub-head B (1), provision has been made in Budget, 1925-26, for a credit to Army Estimates of 11300 lakhs, being the value of the D. I. Khan-Tank—Decauville Railway to be transferred to the Railway Department.

HEAD VII.—NON-EFFECTIVE CHARGES AND RECEIPTS—contd.

SUMMARY OF ESTIMATES. .

	BUDGET ESTIMATE.						REVISED ESTIMATE.			Accounts.		
Sub-heads.	1925-26.			1924-25.			1924-25,			1923-24.		
	GBOSS EXPENDITURE.	RECRIPTS.	NET REPRODI- TURE.	GROSS EXPENDI- TURE,	RECIBPTS.	NET EXPENDI- TUBE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE,	GROSS Expendi- ture.	Receipts.	NET EXPENDI- TORE.
	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	, Rs.	Ra.	Rs.
A.—REWARDS FOR MILITARY SERVICES.	12,76,040	5,000	12,71,040	14,64,370	4,41 0	14,59,960	14,92,000	4,110	14,87,590	23,17,795	10,631	23,07,164
E.—PENSIONS	8,67,85,960	28,79,000		8,99,08,680	25,27,590	8,73,76,040	8,86,69,007	25,53,590	8,61,15,410	9,16,28,58	32,79,668	8,83,43,915
			•									•
TOTAL HEAD VII .	8,80,62,000	23,84,000	8,56,78,000	9,19,68,000	25,32,000	8,88,86,000	9,01,61,000	25,58,000	8,76,03,000	9,39,41,378	32,90,299	9,04,51,079

Observations.

The net expenditure in 1925-26 is estimated at 31.6 lakhs less than in the Budget for 1924-25. There will be a saving of 37.9 lakhs owing to rise in exchange, and of 10.0 lakhs consequent on reduction in the rates of pensions of British officers. Other pension charges will, however, show an increase.

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HEAD VII.—NON-EFFECTIVE CHARGES AND RECEIPTS—contd.

DETAILS OF SUB-HEADS.

	BUDGET I	ESTIMATE.	Accounts.
	1925-26.	1921-25.	1923-24,
EXPENDITURE—	Rs.	Rs.	Rs.
A.—REWARDS FOR MILITARY SERVICES.— (1) Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. (2) Annuities and gratuities (3) Special payments (jangi inams) to Indian officers and men for service in connection with the crost way.	1,21,550 25,950	76,000	·
in connection with the great war	10,83,130 32,410	1	I .
BPENSIONS [4] PAYMENTS IN INDIA [1] Retired, wound and invalid pensions and gratuities to British officers	12,76,040	14,64,370	23,17,795
and men (2) Retired, wound, invalid and family pensions and gratuities to Indian officers and men	30,28,110	25,85,276 3,09,34,800	
(3) Family pensions and compassionate allowances to Europeans (4) Departmental Pensions	7,26,820 20,58,980	6,97,340	1
Total (a)	3,75,14,960	3,61,98,08	3,84,49,351
(1) Payments to War Office for share of retired pay, etc., of British forces in respect of service in India. (2) Payments to non-effective and retired officers of the Indian service. (3) Indian Military Service Family Pensions. (4) Departmental and Miscellaneous Pensions, etc.	1,29,67,000		,
Total (b)	3,69,53,000	3,74,82,000	3,64,69,838
(c) Exchange on expenditure in England		ļ	1,67,04,394
Total B .			9,16,23,583
	8,80,62,000 	9,18,68,000 	9,39,41,378
RECEIPTS—			
A.—REWARDS FOR MILITARY SERVICES—			
(1) Miscellaneous Receipts	5,000	4,410	10,631
B.—PENSIONS—			
(a) In India—			
(1) Subscriptions towards Indian Military Service Family Pensions (2) Miscellaneous receipts	8,25,000 1,21,000	9,50,000 22,960	
Total (a)	9,46,000	9,72,960	15,25,860
(b) In England—			
(1) Subscriptions towards Indian Military Service Family Pensions. (2) Contribution by War Office towards pensionary charges of Indian troops serving overseas, etc.	4,55,000 6,20,000	5,05,000 5,80,000	
Total (b)	10,75,000	10,85,000	11,99,288
(c) Exchange on Receipts in England	3,58,000	4,69,630	5,54,520
Total B	28,79,000	25,27,590	
· 1		<u></u>	

ARMY.—PART B.—AUXILIARY AND TERRITORIAL FORCES.

ARMY.

PART B.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATE.

		•	BUDGET	estimate.		•.	REVI	SED ESTI	YATE.		ACCOUNTS	J.
Sub-erads.		1925-26.			1924-25.		,	1924-25.			1923-24.	
€ DOB-HYNDS	Gross Expendi- ture.	RECEIPTS.	NET EXPENDI- TUBE.	GB088 Expandi- Turb.	RECEIPTS.	NET Expendi- turs.	GROSS E XI DI-	Receipts,	NRT Expendi- Tube.	GROSS Expendi- Ture.	RECEIPTS.	NET EXPENDI- TURE.
	Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASTAFF AT ARMY HEADQUARTERS	54,940	•••	54,940	57,2 30	. •••	57,230	57 , 000	***	57,000	5 3, 785	•••	53,7 85
B.—STAFF AT HEADQUARTERS OF COMMANDS	71,050		71,050	98,130	***	98,130	98,000	•••	98,000	1,12,784	***	1,12,784
.—STAFF AT HEADQUARTERS OF DISTRICTS	1,80,000	•••	1,30,000	1,15,100	•••	1,15,100	1,15,000	•••	1,15,000	89,596	•••	89,596
AUXILIARY FORCE	77,39,280	,,,,	77,39,280	75,81,620	***	75,81,620	72,32,000	•••	72,32,000	78,53,692	, •••	73,53,692
TERRITORIAL FORCE	27,9 9,930		27,99,930	29,82,920	•••	29,8 2, 9 2 0	26,83,000	***	26,83,000	18,00,070		18,00,070
-STOCK ACCOUNT	1,36,800		1,36,800	3,60,0 00	•••	3,60,000	4,92,000	•••	4,92,000	8,18,542	•••	8,18,542
MISCELLANEOUS	•••				•••		1,32,000	•••	1,32,000	8,13,086	8,879	3,21,965
	1,09,32,000		1,09,32,000	1,11,95,000		1,11,95,000	1,05,45,000		1,05,45,000	1, 05,41,555		1,05,50,434

Observations.

Sub-head A. B. C. and F .- No remarks.

2. Sub-head D. Auxiliary Force-

The strength of the Auxiliary Force, during 1925-26, will, it is anticipated, be maintained as assumed in Budget, 1921-25 at a total strength of 34,474 all ranks. The increase of 1.58 lakhs in 1925-26 as compared with the Budget, 1924-25, is mainly accounted for as follows:—

	Lakhs.
(1) Provision for the cost of electricity and water supplied by the M. E. S	. 1.53
(2) Increased expenditure under "clothing" and "provisions" to meet probable requirem	ents 1.36
(3) Revision of certain allowances of the subordinate permanent staff and increased provon account of marriage allowances to them	ision 1.40
(4) Provision to meet increased pay of adjutants and other auxiliary force officers who become entitled to it by length of service	
(5) Smaller expenditure on account of pay and allowances of men under training reference to actuals	with -2·10
(6) Smaller expenditure under Practice ammunition for artillery, Practice S. A. A. and Training Grant, with reference to actuals	the -2.41
	1.20

3. E. Territorial Force-

The decrease under this head as compared with the Budget, 1924-25, is due to the omission of the provision for the formation of technical units of the I T. F. Budget, 1925-26, anticipates that the strengths of the provincial battalions and the U. T. Companies will reach the full authorised establishment next year.

Non	BEES.		Budger E	STIMATE.	Accounts,
———— [9 21 -25.	1925-26.		1025-26.	1924-25.	1923-24
		A.—STAFF AT ARMY HKADQUARTERS—	Rs.	Rs.	Rs.
2	2	(1) Pay and allowances of officers with King's Commissions	- 87, 800	37, 800	
3	3 2	(2) Pay and allowances of British clerks (3) Pay and allowances of office servants. (4) Expenditure on account of officers' chargers—	12,240 840	12,240 310	
-		(a) Syce allowance	360	3 60	
		(b) Forage (5) Transportation charges	600 3,600	680 4 ,500	
		(6) Miscellancous expenses		1,510	
		Total-A .	54,940	57,230	53,785
		B.—STAFF AT HEADQUARTERS OF COMMANDS—			
5	4	(1) Pay and allowances of officers with King's Com-			
2	* 3	mi-sions (2) Pay and allowances of British clerks	51,600 7,920	73,800	
3	4	(3) Pay and allowances of civilian clerks	5,160	7 ,660 4,5 00	
4	8	(4) Pay and allowances of office servants	450	680	, -
	ļ	(5) Expenditure on account of officers' chargers -			
}	Ì	(a) Syce allowance. (b) Forage	720 1,200	720 1,340	
1			1,000	1,040	
	-	(6) Provisions— (a Value of issues in kind (b) Messing and money allowances	600 240	400 160	
,		(7) Clothing —			
		(a) Value of issues in kind (b) Cash allowances	30 3 00	40 210	•
		(8) Special expenditure on account of families of British	000		
	'	soldiers	2,100	1,320 6,900	
	1	(10) Miscellaneous expenses	400	400	
		Тотац-В .	71,050	98,130	1,12,784
		C.—STAFF AT HEADQUARTERS OF DISTRICTS—			
5 4	6 6	(1) Pay and allow mees of officers with King's Commissions	90,000	74,400	
9	8	(2) Pay and allowances of British clerks (3) Pay and allowances of civilian clerks	13,120 9,970	15,320 \ 13,500	
		(4) Pay and a low inces of office servants.	300	***	
	ļ	(5) Expenditure on account of officers' chargers-			
		(a) Syce allowance. (b) Forage	1,080	1,440	
		į	1,800	2,680	
		(6) Provisions— (a) Value of issues in kind	1,200	800	
		(6) Messing and money allowances	480	320	
		(7) Clothing for staff—			
		(a) Value of issues in kind (b) Cash allowances	60	80	
		(4) Special expenditure on account of families of British	600	440	
		soldiers (9) Transportation charges	600	1,320	
	1	(10) Miscellaneous expenses	9,900 890	4,400 400	
		Total-C			
	J	TOTAL-C ,	1,30,000	1,15,100	89,596

PART B-AUXILIARY AND TERRITORIAL FORCES-concid.

Num	BERS.	,	Budget I	ESTIMATE.	Accounts.
72 1-2 5.	1925-26.		1925-26.	1924-25.	1923-24.
58	60	D.—AUXILIARY FORCE— (1) Pay and allowances of officers of the permanent staff (2) Pay and allowances of officers of the permanent staff	Rs. 6,97,230	Rs. 6,72,600	Rs.
35 9	373	missioned officers of the permanent stuff	12,27,770	12,00,740	
		(4) Pay and allowances of officers under training (4) Pay and allowances of men under training	6,97,740 23,72,480	5,50,000	
		(5) Pay and allowances of clerks (6) Pay and allowances of menials	3,28,036	4,08,000]
		(7) Provisions (8) Forage	1,90,080 28,440	1,74,100 23,100	
		(9) Clothing (10) Fuel and light (11) Maintanana of Onland	2,70,880 53,000	1,50,000 7,750	
		(11) Maintenance of Ordnance equipment (12) Miscellaneous stores (13) Travelling allowences and invided to	1,18,640 25,280	1,50,000	
		(13) Travelling allowances and incidental expenses (14) Training grant	7,70,000 2,37,800	7,67,330 2,80,000	}
		(15) Practice ammunition for artillery (16) Practice small arms ammunition	90,000 3, 00,000	1,45,000	
		(17) Special expenditure on account of families of British foldiers	1,58,000	14,600	
		(18) Water and electricity supplied by M. E. S. (19) Maintenance of officers' chargers	1,53,280 20,630	•••	1
•		ETERRITORIAL FORCE-	77,39,280	75,81,620	73,53,692
108 46	166 46	 (1) Pay and allowances of officers of the permanent staff (2) Pay and allowances of warrant and non-commissioned. 	10,98,320	11,45,240	
)	officers of the permanent staff . (3) Pay and allowances of officers under training .	1,26,020 }6,37,990	1,51,510	
		(4) Pay and allowances of men under training (5) Pay and allowances of clerks	[5]	1 4,54,280	
į		(6) Pay and allowances of menials . (7) Provisions	1,04,590	1,01,940	
		(8) Clothing (9) Fuel and light (10) Maintenance of Ordnance equipment	64,600 32,200 52,340	64,600 35,810 52,340	
		(11) Miscellaneous stores (12) Travelling allowances and incidental expenses (13) Training grant	2,99,210	3,15,390	
		(14) Practice small arms ammunition (15) Special expenditure on account of families of British soldi rs	97,800 92,200	97,800 92,200	
		TOTAL-E	11,000 27,99,930	29,82,920	18,00,070
		F.—SIOCK ACCOUNT — (1) Clothing — Debits—			
	} }	Additions by transfer from Part A	4,18,950	5,71,000	
-		Total debits .	4,18,950	5,70,000	
ļ		Reductions by issues to units and establishments Total credits .	2,82,150 2,82,150	2,10,000 2,10,000	<u> </u>
		Net debit or credit (), representing increase or decrease in stocks	1,36,800	3,60,000	
	<u> </u>	(2) Ordnance— Debits—			
		Additions by transfer from Part A	5,60,980 5,60,980	8,65,940 8,65,940	
		Credits — Reductions by issues to units and establishments	5,60,980	8,65,940	
		Total credits Net debit or credit (—), representing increase or decrease	5,60,980	8,65,940	
		in stocks	1 96 900		
ļ		GMISCELLANEOUS . Total-F.	1,36,800	3,60,000	$\frac{8,18,542}{3,13,086}$
,	·]		1,09,32,000	1,11,95,000	1,05,41,555
		Miscellaneous	•••	•••	8,879

ARMY-PART C.-ROYAL AIR FORCE.

PART C-ROYAL AIR FORCE.

SUMMARY OF ESTIMATE.

•			BUDGET 1	estimate.	· •		REV	ISED ESTIM	IATE.		ACCOUNT	S.
Sub-H rads.		1925-26.			1924-25			1924-25.			1923-24.	•
	Gross expendi- ture.	Keceipta.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts	Net expendi- ture.	Gross expendi- ture	Receipts.	Net expendi- ture.
A.—MAINTENANCE OF SQUADRONS AND STAFF	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
AT WING HEADQUARTERS, ROYAL AIR FORCE B.—COST OF EDUCATIONAL, ETC., ESTABLISH-	94,62,250	•••	94,62,250	68,42,930	***	68,42,980	78,84,000	•••	78,84,000	71,79,709		71,79,709
MENTS AND WORKING EXPENSES OF HOS- PITALS, DEPÔTS, ETC	38,57,740	9,44,000	29,13,740	30,62,490	•••	90,62,490	27,80,000	1,99,000	25,81,000	27,00,586		27,04,586
TERS, ETC. D.—STOCK ACCOUNT E.—MISCELLANEOUS F.—PAYMENTS IN ENGLAND OTHER THAN FOR	8,28,820 -2,900 7,140	•••	8,28,820 2,900 7,140	7,82,480 18,60,040	•••	7,82,480 13,60,040	8,13,000 3,34,000 23,84,000	•••	8,12,030 3,34,000 23,84,000	7,96,826 34,16,921 1 2, 28,61 1	 1,75,184	7,98,826 34,16,921 10,53,427
HOME STORES	17,32,000	•4•	17,32,000	18,86,000		16,86,000	23,77,000		23,77,000	15,02,253	, > •	15,02,253
OTHER THAN ON STORES H.—WORKS EXPENDITURE 1.—NON-EFFECTIVE CHARGES	5,77,330 31,89,620 21,000	***	5,77,330 31,89,620 21,000	7,29,760 30,81,300 5,000	38,000	7,29,760 80,43,800 5,000		3,000	:8,48,000 1, 0 00	(a) 29,78,786 3.479	1,444	29,77,342 3,479
TOTAL PART C .	1,98,73,000	9,44,000	1,87,29,000	1,75,50,000	38,C00	1,75,12,000	1,87,56,000	2,02,000	1,83,54,000	1,98,07,171	1,76,628	1,96,30,543

(a) Included under E. -Miscellaneous.

Observations.

The increase of 12:17 lakhs in 1925-28 as compa	wit	h Bu	ıdge	t, 192	4-25	ie me	ade v	ip ma	inly	as fo	llows	:				,	In lakhs.
(i) Larger expenditure on purchase of stores, includition (ii) Works outlay	ing cust	oms d	luty	on ing	ported	stores		•	•	•		•		•		•	12:01 1:08
(iii) Payments of furlough allowances in England (iv) Deduct—saving in loss by exchange	•	•	•		• ;	•	•	•	•	•	•	•	•	•	•	•	·24 —1·22
					•												12.11

Budget, 1925-26 has been prepared so as to conform more closely to cost accounting. This explains the large receipt under Sub-head B as the full cost of stores consumed, including overhead charges, will be debited to units.

PART C—ROYAL AIR FORCE—contd.

		Ne	U M Brrs	•		Ra	TE.		Budger	Estimate.
	1924-25	•]	1925 -2 6		1924-25,	1925-26.		1925-26.	1924-26.
Units.	Britiah officers.	British other runks.	Units.	British officers.	British other ranks.	Rs.	Ra.		Rs.	Its.
							*	EXPLNDITURE.		·
	-		 	4				DETAILS OF SUB-HEADS.		
				, ,			1 .	A-MAINTENANCE OF SQUAD- RONS AND STAFF AT WING HEAD QUARTERS.		
2	44	252	2	3 8	258	11,05,500	14,60,740	(1) Bombing Squadeon (Single Engine)	29,21,450	22,11,000
4	88	516	4	90	516	10,68,562	15,44,340	(2) Corps Reconnaissance Squadrons	61,77,860	42,74,680
- -	15 ——-	42	3	15	42	1,19,093	1,21,137	(3) STAFF AT WING HEADQUARTERS.	3,63,410	3,57,280
••-	147	810		143	816	•••		TOTAL HEAD A MAINTENANCE OF SQUADEONS AND STAFF AT WING HEADQUARTERS	94,62,250	68,42,930
 								B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORK- ING EXPENSES OF HOSPITALS, DEPOTS, ETC.		1
1	• 2	•••	1	2		33,570	31,510	(a) Educational and Instruc- tional Establishments .	31,510	87,170
•••	1	1		1	1	25,620	26,720	(b) ROYAL AIR FORCE EDUCA-	26,720	25,620
1	9	21	1	9	21	2,55,480	2,54,540	(c) WORKING EXPENSES OF HOSPITALS	2,51,540	2,55,480
1	41	7 66	1	41	766	22,53,170	27,19,210	(d) Aircraft Depút	27,19,210	2 2,5 3, 170
1	9	127	1	9	127	4,91,050	8,25,700	(e) Airchaft Park	8,25,760	4,91,050
	62	915		62	915			TOTAL HEAD B.—COST OF EDUCA- TIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.	38,57,740	30,62,490
	,							C-STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.		• • • • • • • • • • • • • • • • • • •
1	16.	27	1	16	27	5,42,820	5,85,960	(.) ROYAL AIR FORCE HEADQUAR- TERS	5,85,960	5,42,820
1	1	•••]	1	•••	2,39,660	2,42,8€0	(b) Controller of Accounts	2,42,860	2, 39,660
•••	17	27		17	27	•••	*	TOTAL HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.	8,28,620	7,82,430

The total expenditure shown against Head A is distributed as follows:-

NUL	BRRS.		Dunana II		
2 4-2 5.	1925-26		BUDGET E	STIMATE.	Accounts
			1925-26.	1924-25.	1923-24.
		A.—MAINTENANCE OF SQUADRONS AND STAFF AT			
		WING HEADQUARTERS-	_ /	_	
	1.0	(1) Pay and allowers of afficers with Will G.	Rs.	Rs.	Rs.
147	113	(1) Pay and allowances of officers with King's Commissions(2) Pay and allowances of British soldiers	12,37,890	12,00,690	
810	$\begin{array}{c} 516 \\ 26 \end{array}$	(3) Pay and allowances of Indian clerks, store-keepers and	13,26,050	12,59,780	
20	20	artificers.	21,250	22,050	
123	422	(4) Pay and allowances of Indian followers	00,510	57,390	
,		·	,	., -	
		(5) Provisions for British troops —		_	
		(a) Messing allowance	62,920	61,670	
		(b) Value of issues in kind	1,42,800	1,45 470	
		(c) Money compensation . (6) Provisions for Indian followers—	6,600	11,990	
		(a) Value of issues in kind)		
		(b) Money compensation	3,010	5,640	
		(c) Money allowances	26,830	29,380	
			·	ŕ	
		(7) Kit and clothing allowances of British ranks	96,760	89,100	
	i	(8) Kit and clothing allowances of Indian followers	6,140	10,360	
		(9) Clothing: value of free issues— (a) British troops	48,630	33,550	ı
		(b) Indian followers	9,830	8,090	
		(10) Maintenance of ordnance equipment	3,06,270	2, 16,970	
	,	(l:) Fuel and light	17,630		
		(12) Miscellaneous stores	10,690	4,950	
		no B. C. D. C. Charles with		•	
ļ		(13) Running Expenses of Aeroplanes and Aero engines— (a) Value of petrol consumed	4,95,720	4,04,910	
		(b) Value of lubricants consumed	48,600	49,440	
	,	(c) Aviation stores	50,54,360		
		(i4) Running expenses of Mechanical Transport attached to]	, , , ,	
		nnits			
		(a) Value of petrol consumed	99,980		l
		(b) Value of lubricants consumed	12,280	18,080	1
		(c) Cost of repairs (including miscellaneous Mechanical transport stores consumed)	3,67,990	3,18,140	
		(15) Special expenditure on account of families —	0,01,000	0,10,140	
		(10) Special Superior and furniture allowances	38,350	37,140	
		(b) Deduct—Family allotments to be recovered from			
		Soldiers	2,72,020	-1,74,150	
		(16) Transportation charges-	00.000	40.000	
	İ	(a) Travelling and out-station allowances	66,000	46,200	
	†	(b) Rail charges	11		
		(c) Sea and inflate water charges	66,330	1,87,990	
	1	(e) Other road charges)	[
		(17) Miscellaneous	1		
]	(a) Postage and Telegrams	19,509	21,000]
		(b) Telephones	4,190	5,300	
	}	(c) Contract allowances	12,660	12,590 22,750	
		(e) Punkha-pulling and tattie-watering establish-	02,000	22,100	
	1	ments for barracks	600		
	Ĭ	(f) Incidental expenses	7,440	7,760	
		(g) Miscellaneous expenditure incurred regimentally			
		on account of stores	4,200	14,670	
		(h) Prizes for skill-at-arms		150	
	1	(i) Recruiting rewards and expenses . (j) Gratuities to British troops on discharge or on	. •••	•••	
		transfer to the army reserve	180		1
		(&) Deutistry charges	4,790	4,050	
63	68	(/) Conservancy charges	14,900	14,840	
OO	"				
		TOTAL HEAD A.	94,62,250	63,42,930	71,79,7

Numbers. 024-25. 1925-26.		1	BUDGET E	STIWATE.	Accounts,
924-25.	1925-26.	 	1925-26.	1924-25.	1923-24,
		B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPOTS,	Rs.	Rs.	Rs.
		ETC. (a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—			Į.
		(i) Staff College Quetta —			
		Students—			
2	5	(1) Pay and allowances of officer students (seconde!) (2) Maintenance of officers' chargers—	25, 9 90	31,500	
		(a) Syce allowances (b) Fo age allowance	7:0 1,200	720 1,250	
		Total $(a, \{i\})$	27,910	33,570	
		(ii) Miscellaneous— Training grant for squadrons	8,600	3,600	'
		Total (a)	31,510	57,170	1,940
ı	. 1	(b) ROYAL ATR FORCE EDUCATION— (1) Educational establishments (2) Grant for education of children	16,020	15,000	
7	7	(3) Regimental munshis	5,690 5,010	5,610 5,010	
	•	Тотаі (В)	26,720	25,620	1,43
9	ຄ	(c) Working expenses of mospitals— (l) Pay and allowances of officers with King's Commis-			
21	21	sions (2) Pay and allowances of British soldiers	90,000 32,870	91,000 81,600	
		(3) Provisions for British troops —	Í	,	
	-	(a) Messing allowance (b) Value of issues in kind (c) Money compensation	1,6 0 3,740 50	1,680 3,980 150	
		(4) Kit and clothing allowances of Eritish r nk-	2,190	2,810	
		(5) Clothing : value of free is nes— British troops	1,320	\ 50	
		(6) Maintenance of ordnunce equipment (7) Fuel and light	1,370 450	910 480	
		(9) Miscellaneous stores	1+,8+0	12,900	
		(10) A viation stores .		106 2,750	
		(11) Running expenses of Mechanical transport attached to units			t.
		(a) Value of petrol consumed (b) Value of lubricants consumed		3,7a0 540	
	-	(c) Cost of repairs 'including miscellaneous Mecha- nical transport stores consumed)	2,000	13,160	
		(12) Special expenditure on account of families— (a) Marriage and furniture allowances (b) Deduct—Family allots ents to be recovered from	670	670	
		soldiers .	-7,040	-4,520	
		Carried over	1,43,910	1,62,320	
			58,230	62,790	3,379

PART C-ROYAL AIR FORCE-contd.

Numbers.	·	BUDGET E	STIMATE.	Accounts
924-25. 1925-26.	BCOST OF EDUCATIONAL ETC ESTABLISHMENTS	1925-26.	1924-25,	1923-24,
	AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.—contd.	Rs.	Rs.	Bs.
	Brought forward . {	58,230	62,790	3,370
	broaght forward . ?	1,43,9:0	1,62,320	
	(c) Working Expenses of Hospitals-concld.			
	(13) Transportation charges -			
	(a) Travelling and out-station allowances	5,500	5,500	
	(b, Rail charges	۱ ۱		
	(c) Sea and inland water charges		9 500	
	(d) Mechanical transport charges	["]	2,560	•
	(e) Other road charges)		
	(14) Miscellancous	-		
	(a) Postage and telegrams	420	420	
	(0) Telephones	350	≥50	
İ	(c) Miscellaneous allowances	2,660	2,600	
	(d) Incidental expenses	550	550	
 	(e) Prizes for skill-at-arms	•••	10	
	(f) Dentistry charges	150	110	
•	(g) Cost of attendance in Military hospitals	1,00,000	80,000	
	(A) Cost of attendance in Civil hospitals .	1,000	1,006	
			· 	
•	Total (c)	2,54,540	2,55,480	1,30,79
·	Carried over	3,12,770	3,18,270	1,34,168

N7	DP De		Budget E	TIMATE.	Accounts
	BEES.		1925-24.	1924-25.	1923-24.
924-25.	1925-26.	B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.—contd. Brought forward.	Rs. 3,12,770	Rs. 3,18,270	Rs. 1,31,168
41 766	41 766	(d) AIRCRAFT DEPÔT - (1) Pay and allowances of officers with King's Commissions (2) Pay and allowances of British soldiers	3,55,230 10,98,390 840	3,49,230 10,66,490 660	
1	1	(3) Pay and allowances of Indian officers and ranks . (4) Pay and allowances of Indian clerks, store-keepers and	040	0(1)	
159	129	artificers (5) Pay and allowances of Indian followers	1,03,470 51,390	1,02,320 51,660	
132	182	(6) Provisions for British troops – (a) Messing allowance	59,000 1,38,120	61,160	
•		(c) Money compensation . (7) Provisions for Indian troops -	2,180	8,210	
	}	(a) Value of issues in kind	}	120	
	† 	(b) Money compensation	•••	10	
	1	(a) Value of issues in kind	}		
		(6) Money compensation • • • • • • • • • • • • • • • • • • •	10,10	10,590	
	1	(c) Money allowances (9) Kit and clothing allowances of British ranks	90,864	84,260	
		(10) Kit and clothing allowances of Indian rinks (11) Kit and clothing allowances of Indian followers.	2,850	2,670	
		(12) Clothing: value of free issues— (a) British troops	38,980	31,300	
	Ì	(b) Indian troops	840	30 3,740	
		(c) Indian followers	60,700	1,07,870	
	Ì	(14) Fuel and light	16,570	17,480	
		(15) Miscellaneous stores	4,350	4,220	
	1	(16) Running expenses of Aeroplanes and Aero-engines— (a) Value of petrol consumed	55,100	20,000	
		(b) Value of lubricants consumed	5,390	4,010	
		(c) Aviation stores (17) Running expenses of Mechanical transport attached to	3,15,790	1,11,290	
		units— (a) Value of petrol consumed (b) Value of lubricants consumed	50,570 6,220	17,720 2,680	
		(c) Cost of repairs (including miscellaneous Mechanical transport stores consumed)		92,090	
		(18) Special expenditure on account of families — (a) Marriage and furniture allowances	81,080	31, 040	
		(b) Deduct—Family allotment to be recovered from soldiers (19) Transportation charges.—	-2,58,610	1,64,690	
		(a) Travelling and out-station allowances (b) Rail charges	12,000	12,000	
		(c) Sea and inland water charges (d) Mechanical transport charges (e) Other road charges	1,54,490	31,580	
	1	(20) Miscellaneous— (a) Postage and telegrams	5,200	5,000	
	1	(b) Telephones	2,000	1,850	
	1	(c) Contract allowances	$\begin{array}{c c} 3,400 \\ 12,710 \end{array}$	3,400 9,700	
		(d) Miscellaneous allowances	8	0,170	
		for barracks (f) Incidental expenses (g) Miscellaneous expenditure incurred regimentally of	3,080	8,790	
		account of stores	1,340	3,400	[
		(i) Recruiting rewards and expenses		70	
	}	(j) Gratuities to British troops on discharge or of transfer to the Army reserve.	n 		
	İ	(k) Dentistry charges	4,040	3,830	
;	72 7	(l) Conservancy charges	. 19,380	19,210	
		Total. (d)	27,19,210	-	
	ì	Carried over	. 80,81,980	25,71,440	21,51,98

	1			Estimate.	Accounts.
1924-20.	1925-26.	· · · · · · · · · · · · · · · · · · ·	1925-26.	1924-25.	1923-24.
,		B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS	•	·	
•		AND WORKING EXPENSES OF HOSPITALS, DEPOTS, ETC.—contd.	Rs.	Rs.	. Rs.
		Brought forward	30,31,980	25,71,440	21,51,988
	t !		·	·	·
	!	(e) AIR CRAFT PARK			
9 127	127	(1) Pay and allowances of officers with King's Commissions.	77,820 1,85,280	77,820	
34	34	(2) Pay and allowances of British soldiers (3) Pay and allowances of Indian clerks, store-keepers and		1,84,040	
81	81	artificers (1) Pay and allowances of Indian followers	25,490 16,310	23,890 16,890	
		(5) Provisions for British troops—	-		
		(a) Messing allowance	9,820 21,820	10,140 28,610	
		(c) Money compensation	1,640	1,080	
		(6) Provisions for Indian followers (a) Value of issues in kind)	,	-
		(b) Money compensation	∫ 2,190	2,190	
		(c) Money allowances	15,070	$\frac{2,180}{13,970}$	i.
		(8) Kit and clothing allowances of Indian followers .	490	550	
		(9) Clothing: value of free issues— (a) British troops	7,410	5,200	
		(b) Indian followers	180 2,03,190	· 770 14,050	
	!	(10) Maintenance of ordnance equipment	2,740	2,900	
	1	(12) Miscellaneous stores (13) Running expenses of aeroplanes and aero engines—	2,720	660	
	!	(a) Value of petrol cousumed	32,030	10,000	
·	i	(b) Value of lubricants consumed	3,140 90,850	2,600 51,800	
			•	. – •	}
	[(14) Running expenses of Mechanical Transport attached to units—			ļ
•	ì	(a) Value of petrol consumed	19,950 2, 440	7,590 1,130	
	ł ł	(b) Value of lubricants consumed (c) Cost of repairs (including miscellaneous Mechanical			
		Transport stores consumed)	63,580	31,720	
		(15) Special expenditure on account of families—	C 0.20		
		(a) Marriage and furniture allowances (b) Deduct—Family allotment to be recovered from	5,380	3,360	1
		soldiers	-42,540	-27,300	
	_ 1	(16) Transportation charges —		}	
		(a) Travelling and out-station allowance	5,000	2,500	
	,	(b) Rail charges	56,510	15,730	
		(d) Mechanical transport charges	00,010	1.,700	
		(e) Other read charges . • · · ·	1	Ì	
		(17) Miscellaneous—	3,500	2,000	
		(a) Postage and telegrams (b) Telephones	650	650	l I
		(c) Contract allowances	1,930 5,040	1,720 1,820	
	.	 (d) Miscellaneous allowances (e) Punkha-pulling and tattie-watering establishments 			
		for barracks • • • •	50 3,010	1,030	
		(f) Incidental expenses . (g) Miscellaneous expenditure incurred regimentally on	630	Ť	
	•	account of stores		1,150 10	
		(i) Recruiting rewards and expenses	•••	•••	
		(j) Gratuities to British troops on discharge or on transfer to the army reserve	•••	••	<u> </u>
-	! 	(4) Dentistry charges	680 5 ,77 0	610 5 740	
81	31	(l) Conservancy charges			
		Total (e)	8,25,76	4,91,050	5,48,598
	1	Total B.	38,57,740	30,62,490	27,00,586

NUMBERS.			BUDGET ESTIMATE.		BUDGET KETIMATE.		Account
1924-25.	1925-26,	· ·	1925-26.	129:-25.	1928-24,		
		C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, Etc.	Rs.	Rs.	Rs.		
		(a) ROYAL AIR FORCE HEADQUARTERS-	•	[1		
					; 		
1		(1) Pay and allowances of officers with King's com-					
1	1 1	(1) Air Vice Marshall	42,000	42,000			
12	12	(11) Group Captain	22,800 1,52,880	22,800 1 52,880	!		
2	5	(ir) Medical officers	40,200	40,200			
:			2,57,880	2,57,880			
27	27	(2) Pay and allowances of British soldiers	73,280	79,740			
26	26	(3) Pay and allowances of Indian clerks, store-keepers and artificers	·	·			
27	24	(4) Pay and all-wances of Indian followers (5) Provisions for British troops—	61,700 4, 870	56,200 6,239			
i		(a) Messing allowance	2,080	2,160			
·	I	(b) Value of issues in kind (c) Money compensation	380 6,570	5,250			
,	:	(6) Kit and clothing allowances of British ranks	3,200	2,970			
	;	(7) Clothing: value of free issues— British troops	4,080	1 100			
	- ,	(8) Maintenance of ordnance equipment	2,180	1,100 5,170			
í		(9) Fuel and light	580	620			
	'	(10) Miscellaneous stores. (11) Running expenses of Aeroplanes and Aero-engines—	140	100			
!	ï	(a) Value of petrol consumed.	4,250	•••			
İ	•	(b) Value of Inbricants consumed (c) Aviation stores	420 11.450	11 500			
•		(12) Running expenses of Mechanical Transport attached to units—	11,450	11,500			
1		(a) Value of petrol consumed(b) Value of lubricants consumed	3,830 470	2,810 450			
		(c) Cost of repairs (including miscellaneous Mechanical transport stores consumed)	10,050	9,530			
	:	(a) Marriage and furniture allowances (b) Deduct — Family allotment to be recovered from	4,060	4,060			
		soldiers	-9,050	-5,810			
,		(a) Travelling and out-station allowances (b) Rail charges	61,700	44,000			
		(c) Sea and inland water charges	19,610	4,150			
		(e) Other road charges)				
		(15) Miscellaneous —	10.000				
		(a) Postage and telegrams (b) Telephones	18,000 8,360	15,000 4,300			
		(c) Contract allowances	10	10			
		(d) Miscellaneous allowances (e) Incidental expenses	9,350	9,130			
		(1) Miscellaneous expenditure incurred regimentally on	10,560	10,250			
		account of stores (g) Prizes for skill-at-arms	700	520			
		(h) Gratuities to British troops on discharge or on	•••	10			
		transfer to the Army reserve	•••				
		(i) Dentistry charges (j) Conservancy charges	. 220	130			
		(16) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers	15,000	360 15,000			
		Total. (a)	5,85,960	5,42,820	5,17,498		
		Carried over	5,85,960	5.12.820	5,17,49		

PART C-ROYAL AIR FORCE—contd.

Numbers.		· •	Впревт	Estimate.	Accounts.
924-25.	1925-26.		1925-26.	1924-25.	1923-24.
		C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC. Brought forward	Rs. 5,85,960	Rs. 5,42,-20	Rs.
1 3 10 60 14	1 3 10 60 15	(b) Controller of Accounts— (a) Superior service (b) Subordinate service (c) Pay and allowances of accountants (3) Pay and allowances of clerks (4) Pay and allowances of menials (5) Transportation charges— (a) Travelling and out-station allowances (b) Rail charges (c) Sea and inland water charges (d) Mechanical Transport charges (e) Other road charges (f) Postage, telegrams and telephones (7) Printing and stationery (8) Clothing for menials (9) Other contingent charges	17,350 30,540 50,660 91,330 3,130 } 32,500 }	18,690 29,300 53,430 73,400 2,910 45,070	2,79,833 7,96,826
		TOTAL C.	8,28,820		

•	BUDGET E	BUDGET ESTIMATE.	
· · · · · · · · · · · · · · · · · · ·	1925-26.	1924-25.	1923-24.
	Rs.	Rs.	Rs.
D.—STOCK ACCOUNT -			•
(a) Provision—			
Debits— .			
(1) Additions by purchase		***	
(2) Additions by transfer from Part A	3,09,870	••	
Total Pebits	8,09,870	•••	
Credits-			
(3) Reduction by issues to units and establishments	3,02,870		
Total Credits	3,09,870		
Net debit (+) o credit (-) representing increase or decrease injetock .			9,046
(b) FUEL AND LIGHT -			
Debits-		 	
(1) Additions by purchase			
(2) Additions by transfer from Part A	. 37,970		
'Total Debits	. 37,970		
Credits-			
(3) Reduction by issues to units and establishments	. 37,970	•••	1
Total Credits	. 37,970		
Net debit (+) or credit (-) representing increase or decrease in stock .	***		1,688
(c) PETROL AND LU I ICANT—			\
Debits -			
(1) Additions by purchase	•	•••	
(2) Additions by transfer from Part A	8,40,440		
Total Debits	8,40,410		<u> </u>
Credits—			
(3) Reduction by issues to units and establishments	. 8,40,440		
Total Credits	8,40,440		
Net debit (+) or credit (-) representing increase or decrease in stock			29,355
(d) MISCELLANEOUS STURES -	.		
Dehits			
(1) Additions by purchase			
(2) Additions by transfer from Part A	17,950	_	
Total Debits	. 17,950		
Carried over	.)		40,08

	Budget E	Budget Estimate.	
	1925-26.	1924-25.	1923-24.
. Brought forward	Rs.	Rs. Rs	Rs. 40,084
.—STOCK ACCOUNT—contd.			
(d) Miscellaneous Stores—contd.			
Credits	17,950		
(3) Reduction by issues to units and establishments		·•	
Total Credits	17,950		_
Net debit (+) or credit (-) representing increase or decrease in stock			17,739
(a) Manager Smanne			
(e) Medical Stores— Debits—			
(1) Additions by purchase			
(2) Additions by transfer from Part A	14,840		
	24.040	\ 	_
Total Debits	14,840		
Credits— •	.	-	
(3) Reduction by issues to units and establishments	. 14,840		
Total Credits	. 14,840		
Net Debit (+) or credit (-) representing increase or decrease in stock		***	.99
(f) Clothing—			
Debits —			
(1) Additions by purchase	. 1,06,860		
(2) Additions by transfer from Part A	1,01,980	•••	-
(3) Additions by issues in possession of men arriving in India from Overseas	5,330	•••	
Total Debits	2,14,170		
• •		-	
Credits—	1.00.070		
(4) Reduction by issues to units and establishments	1,02,870		,
(5) Reduction by issues on repayment	8,400		
Total Credits	2,17,2+0		
Net debit (+) or credit () representing increase or decrease in stock	. —3,070		-21,63
Carried over	. —3,070	•••	36,28

	1	Budger Es	TIMATE,	Accounts.		
	:	1925-26.	1924-25.	1923-21.		
Brought forward	•	Rs. —3,070	Rs	Rs. 36,280		
-STOCK ACCOUNT-contd.						
•						
(g) Ordnance—		į.				
Debits—		į				
(1) Additions by purchase	•	2,09,480				
(2) Additions by transfer from Part A		1,83,460 ;				
(3) Additions by issues in possession of men arriving from Overseas .		8,000	•••			
	-					
Total Debits	•	4,00,940 				
	Ì	! !				
Credits—		:	:			
(4) Reduction by issues to units and establishments	•	8,98,570	•••			
(5) Reduction by issues in possession of men proceeding to England .		۶,200 ع.	•••			
m . 1 114.	-	4.00.550				
. Total credits	•	4,00,770	••			
Net debit (+) or credit (-) representing increase or decrease in stock	•	+170	•••	_3,97,128		
(1) Aviation Stores—	-					
Debits-			İ			
(1) Additions by purchase		54,72,630	26,68,530			
Total Debits	. -	54,72,630	26,08,830			
Credits	-		,			
(2) Reductions by issues to units and establishments	•	54,72,630	26,08,830			
Total Credits	•	54,72,630	26,08,430			
Net debit (+) or credit (-) representing increase or decrease stock	in	***		18,15,874		
(i) MECHANICAL TRANSPORT STORES-			·	-		
Debits — -						
(1) Additions by purchase		7, 08,830	4,64,640			
Total Debits		7,03,830	1,64,640	-		
Credits						
(2) Reduction by issues to units and e-tabli-hments.		7,03,830	4,64,640			
Total Credits		7,03,830	-	_		
Net debit (+) or credit (-) representing increase or decrease in stock	•	***				
	•	1	1	1 2,00,00		

BUDGET ESTIMATE. ACCOUNTS. 1925-26. 1924-25. 1923-24. Debits. Credits. Net debits. Net debits. Debits. Credits. Re. Rs. Rs. Rø, Rs. Brought forward -2,9009,74,347 D.-STOCK ACCOUNTS-concld. (j) Suspense— (i) Purchase in England-(a) Aviation stores 33,19,000 33,19,000 25,48,000 25,48,000 (b) Mechanical Transport stores 2,93,010 2,98,000 3,14,000 3,14,000 ••• (c) Clothing 59,000 59,000 ••• (d) Ordnance 1,33,000 1,33,000 ••• ••• 38,09,000 38,09,000 28,62,000 28,62,000 ••• (ii) Customs duty on stores purchased in England--(a) Aviation stores . 1,11,990 1,11,990 (b) Mechanical Transport stores 95,050 95,050 ... ••• 'c) Clothing . 11,800 11,800 ... ••• 2,18,840 2,18,840 ••• (iii) Purchase in India-Central-34,410 (a) Aviation stores 34,410 ••• 63,780 (b) Mechanical Transport stores 63,780 ••• ... (c) Clothing . (d) Ordnance ... 98,190 98,190 (iv) Purchase in India—Local— 84,810 60,830 60,880 84,810 (a) Aviation stores *** 1,50,640 63,770 (b) Mechanical Transport stores 63,770 1,50,640 *** (c) Clothing (d) Ordnance ... ••• ... 2,11,470 1,48,580 2,11,470 1,48,580 [90,78,470] 30,73,470 24,42,574 42,74,610 42,74,610 -2,900 34,16,921 TOTAL D.

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PART C—ROYAL AIR FORCE—contd.

•	BUDGET	ESTIMATE. Accou	
· · · · · · · · · · · · · · · · · · ·	1925-26.	1924-25.	1923-24.
	Rs.	Rs.	Rs.
E.—MISCELLANEOUS—		 	
(a) Compensation for losses	6,470 500	7,250 2,000	
(c) Losses — (i) Loss of stores in transit (ii) Loss of stores in charge (iii) Loss on issues of stores at concessional rates (d) Exchange on Home stores Deduct—Amount allocated to other heads (e) Bulk storage for aviation petrol (f) Fractional differences and Miscellaneous (g) Stores taken to India with troops	7,000 5,000 1,500 12,69,670 -12,69,670 -13,330	17,000 5,000 12,38,780 90,000 30	
TOTAL E.	7,140	13,60,049	12,28,611
.—PAYMENTS IN ENGLAND OTHER THAN FOR STORES— (1) Payments to the Air Ministry in respect of Royal Air Force personnel		•	•
(2) Furlough allowances, etc. (3) Special expenditure on account of families of British airmen—Marriage allowances and allotments (4) Payments to the Air Ministry for passages for Royal Air Force (5) Stores to be taken to India with troops (6) Waziristan gratuities (7) Discharge gratuities and deferred pay of British troops (8) Unemployment—insurance (9) Voyage pay	10,00,000 80,000 4,30,000 1,60,000 10,000 12,000 5,000 15,000 20,000	10,00,000 56,003 8,30,000 3,00,000	
Total F	17,32,000	16,86,000	15,02,253
EXCHANGE ON HOME EXPENDITURE OTHER THAN ON STORES.	5,77,830	7,29,760	*

* Included under E.—Miscellaneous.

	Budger Es	TIMATE.	Accounts.
	1925-26.	1924-25.	1923-24.
.—WORKS EXPENDITURE	Rs.	Rs.	Rs.
(a) Works— (1) Wing headquarters, technical buildings and officers' quarters, Peshawar	30,490	1,63,000	•
(2) One squadron at Kohat	94,350	6,89,000	•
(3) Wing headquarters, Risalpore,	.	81,400	
(4) Second squadron, Risalpore	. 11,060	43,600	
(5) Wing headquarters, technical buildings and officers' quarters, Quetta	. 2,70,180	2,56,000	
(6) Squadron, etc., at Ambala	9,000	30,000	
(7) Aircraft Depôt, Karachi	. 6,58,870	6,21,000	
(8) Completion Aircraft Depôt, Karachi	. 3,45,730	2,95,000	•
(10) Completion Aircraft Park, Lahore	34,900	60,000	
(11. British Hospital (R. A. F. shore), Kohat	72,000		
(12) Accommodation one squadron, Quetta	45,490	•••	
(13) Accommodation Hot Weather, Quetta	2,67,150		
(14) Fire protection, Ambala	22,000		
(5) Additional works at Aircraft Depôt, Karachi	. 1,91,870	••	
(16) Hutting one flight, Miranshah.	. 71,050	•••	
(17) Improvements, Hill station, Lower Tafa	. 45,000	10 000	
(18) Construction of landing ground, Landi Kotal	1,05,000	18,000 1,25,000	-
(20) Grassing aerodrome, Risalpore	25,000	1,20,000	
(21) Capital expenditure on furniture and equipment	5,200		
(22) Minor Works	25,000	25,000	
Total (a)	23,32,340	28,57,000	
202 (-)			
(b) Standing Charges—			Į.
(i) Repairs and renewals—		ļ	
(i) Repairs to buildings	1,45,940	1,45,880	1
(2) Repairs to roads in cantonments	. 11,550	12,770	Ì
(3) Repairs to roads outside cantonments	6,810	5,000	
(4) Repairs to furniture	31,980 1,08,560	46,090 61,800	
•			
Total (b) (i)	3,01,340	2,71,540	
		•	
(ii) Maintenance of installations, including working expenses, repairs as renewals—	n d		
(1) Water supply	50,880	52,420	
(2) Electrical	2,08,330	85,140	
			<u> </u>
	. 2,59,160	1,37,560	1
Total (b) (ii)	74.000	70.050	
(iii) General Charges -	14,020	12,250	
(iii) General Charges - (I) Rents for buildings			
(iii) General Charges — (I) Rents for buildings	80	60	
(iii) General Charges — (I) Rents for buildings (2) Rutes and taxes (3) Railway siding and platforms	. 80 5,900	- 6,980	
(iii) General Charges — (I) Rents for buildings (2) Rates and taxis (3) Railway siding and platforms (4) Rent for land	5,900 4,310	6,980 8,650	
(iii) General Charges — (I) Rents for buildings (2) Rutes and taxes (3) Railway siding and platforms	5,900 4,810 1,520	6,980 8,650 6,590	
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings	5,900 4,310	6,980 8,650	
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rent for land (5) Care of vacant buildings Toral (b) (iii)	5,900 4,810 1,520	6,980 8,650 6,590	
(iii) General Charges — (I) Rents for buildings (2) Rates and taxis (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii)	5,900 4,310 1,520 25,780 5,89,280	6,980 8,650 6,590 29,530 4,38,630	
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii) Total (b)	5,900 4,810 1,520 25,780 5,89,280 2,68,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670	29 72 72
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rent for land (5) Care of vacant buildings Total (b) (iii) Total (b) (c) Establishment and tools and plant Total Head H.	5,900 4,310 1,520 25,780 5,89,280	6,980 8,650 6,590 29,530 4,38,630	29,78,78
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii) Total (b) (c) Establishment and tools and plant Total Head H.	5,900 4,810 1,520 25,780 5,89,280 2,68,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670	-\
(iii) General Charges — (I) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii) Total (b) (c) Establishment and tools and plant Total Head H.	5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,81,300	3,47
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii) Total (b) (c) Establishment and tools and plant Total Head H. I—Non-effective Charges— Pensions Total Expenditure	5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,51,300 5,000	3,47
(iii) General Charges — (1) Rents for buildings (2) Rates and tax38 (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings Total (b) (iii) Total (b) (c) Establishment and tools and plant Total Head H. H—Non-effective Charges— Persions Total Expenditure Receipts.	5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,51,300 5,000	3,47
(iii) General Charges — (1) Rents for buildings (2) Rates and tax38 (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings TOTAL (b) (iii) TOTAL (b) (c) Establishment and tools and plant TOTAL HEAD H. I—Non-effective Charges— Pensions TOTAL EXPENDITURE RECEIPTS.	5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,81,300 5,000	3,47
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rent for land (5) Care of vacant buildings TOTAL (b) (iii) (c) Establishment and tools and plant TOTAL HEAD H. I—Non-effective Charges— Pensions TOTAL EXPENDITURE RECEIPTS. 1. Miscellaneous 2. Rent of buildings	5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,81,300 5,000 1,75,50,000	3,47
(iii) General Charges — (1) Rents for buildings (2) Rates and taxes (3) Railway siding and platforms (4) Rent for land (5) Care of vacant buildings TOTAL (b) (iii) (c) Establishment and tools and plant TOTAL (b) (c) Establishment and tools and plant TOTAL HEAD H. I—Non-effective Charges— Pensions TOTAL EXPENDITURE RECEIPTS. 1. Miscellaneous 2. Rent of buildings 3. Sale of buildings	\$0 5,900 4,810 1,520 25,780 5,89,280 2,68,000 \$1,89,620 21,000 1,96,73,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,81,300 5,000	3,479
(iii) General Charges — (1) Rents for buildings (2) Rates and taxis (3) Railway siding and platforms (4) Rept for land (5) Care of vacant buildings TOTAL (b) (iii) (c) Establishment and tools and plant TOTAL HEAD H. I—Non-effective Charges— Pensions TOTAL EXPENDITURE RECEIPTS. 1. Miscellaneous 2. Rent of buildings	\$0 5,900 4,810 1,520 25,780 5,89,280 2,68,000 81,89,620 21,000 1,96,73,000	6,980 8,650 6,590 29,530 4,38,630 2,85,670 30,81,800 5,000 1,75,50,000	

MARINE.

MARINE.

SUMMARY OF ESTIMATES.

	BUDGET]						Rz	ISED EST	MATE.	·	ACCOUN!	CCOUNTS.	
Heads.	1925-26.			1924-25.			1924-25.			1923-24.			
	Gross expendi- ture.	Receipts.	Not expendi- ture.	Gross expendi- - ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Nit expecdi- tur'	Gross expendi- ture.	Receipts.	Net expendi- ture.	
	Rs.	Re.	Re.	Re.	Rs.	Rs.	Rs.	Ru.	Rs.	Rs.	Ra.	Re.	
1GENERAL SUP-		<u>[</u>		·	<u> </u>						• 1:	;	
E VISION AND		[,		•							[·	'	
ACCOUNTS	3,23,990		3,23,990	3,83,860		3,83,860	3,46,000	***	3,46,000	3,65,837		3,65,8 3 7	
2.—MARINE SURVEY	1,15,430	, ***	1,15,430	1,10,150		1,10,150	1,15,000	***	1,15,000	1,26,513	***	1,26,513	
8.—MISCELLA NE- OUS SHORE ESTABLS1H-								*****	; * *	, , 			
MENIS	1,04,440		1,04,440	1,06,620	l .	1,06,620	1,16,000	•••	1,16,000	1,00,659	•••	1,00,659	
4DOCKYARDS	11,50,230	8,72,000	7,78,230	12,10,070	8,01,000	4,06,070	10,23,000	4,51,000	5,72,000	13,47,519	6,71,991	6,75,528	
5.—SALARIES AND ALL O WA NCES OF OFFICELS AND MEN AFLOAT	13,48,410		13,48,410	21,61,020		21,61,020	13,95,000			15,48,66%		15,48,667	
6VICTUALLING					<u> </u>								
OFFICERS AND MEN AFLOAT	3,54,000	***	8,54,000	8,53,280		3,53,280	3,81,000	***	3,81,000	4,51,666	***	· 4,54, 666	
7MARINE STORES AND COAL.	17,17,170	2,00,000	15,17,170	20,63,480	4,00,000	16 63,480	17,42,000	2,62,000	14,80,000	25,04,819	7,54,839	17,49,980	
8-PURCHASE AND HIRE OF SHIPS AND VESSELS.	6,35,940	1,98,000	4,37,910	8,940	66,000	57,060	9,000	4,71,000	—4,62,000	18,945	2,98,583	2. 74, 688	
9MISCELLANEOUS	1	1,63,000	15,77,390	17,89,380	2,00,600	15,89,380		91,000	17,12,000	22,72,417	` `	15,38,354	
•	115,04960	1,00,000	10,74,080	11,00,000	2,00,000	10,05,000	18,03,000	31,000	11,12,000	1.	7,34,067	19,00,004	
10NON-EFFECTIVE CHARGES	8,10,000		8,10,000	9,81,200	22,000	9,59,2 0	8,02,000	***	8,02,000	9,14,38	18,887	8,95,50	
TOTAL	83,00,000	9,33,000	73,67,000	91, 63,000	14,92,000	76,76,900	.77,32,000	12,75,000	64,:7,000	96,54,425	24,73,367	71,81,058	

_ Observations.

The decrease of 3.1 lakhs is made up as follows:—

	· · · · · · · · · · · · · · · · · · ·	DOPT
(1)	Smaller provision for terminal charges of retrenched personnel	7.5
(2)	Smaller outlay on purchase of stores, coal, etc., (including customs duty on imported stores.	1.2
(3)	Saving in loss by exchange	3.8
(4)	Savings in charges on Accounts establishments	.2
(5,	Smaller provision for expenditure on general supervision and dockyard establishments.	.4
(6)	Elimination of arrear charges	.3
(7)	Savings in repair charges	.3
(8)	Deduct smaller receipts, due chiefly to less work to be done for other Departments and to exhaustion of surplus stores.	·5 '6
(9)	Luu p provision for puchase and replacement of vessels	-6-0
		8.0

Nombers.			Budger E	Budger Estimate.	
121- 25.	1925-26.	· ·	1925-26.	1924-25.	1923-24.
		GROSS EXPENDITURE. HEAD 1.—GENERAL SUPERVISION AND ACCOUNTS.	Rs.	Rs.	Rs.
2 38	2 118	A.—General Supervision— (1) Pay of officers (2) Pay of office establishments (3) Travelling allowances, incidental expenses and miscella-	56,400 49,690	56,400 58,710	
:		neous i'ems (4) Allowance to the Naval Commander-in-Chief on the Indian station	20,640	25,100 10,000	
8	3	B.—Accounts— (1) Pay of officers	1,86,730 35,540	1,50,510 85,210	
139*	98†	(2) Pay of office establishments (3) Travelling allowances, incidental expenses and miscellaneous items	1,27,190	1,76,440 21,700	
		Total-Head 1	1,87,260 3,23,990	2,83,850 8,88,860	3,65,837
11 9	11 9	HEAD 2.—MARINE SURVEY. A.—Expenditure in India— (1) Pay of officers (2) Pay of subordinate and office establishments (3) Travelling allowances and miscellaneous items	81,410 9,6: 0 17,660	80,680 10,010 19.460	
			1,08,760	1,10,150	
		B.—Expenditure in England— Leave and deputation startes.	5,000	•••	
•		C.—Exchange on expenditure in England	1,670	•••	
		Total—Head 2 . HEAD 3.—MISCELLANEOUS SHORE ESTAB-	1,15,430	1,10,150	1,26,513
16 20	16 20	(1) Perim Light house (2) Coal dep ^A ts in the Persian Gulf (3) Miscellaneous	11,560 87,360 5,520	9,710 91,390 5,520	•
		Total.—Head S. HEAD 4.—DOCKYARDS.	1,04,4+0	1,06,620	1,00,659
			ļ		
2 12	2 10	A.—Commander of the Yard's Department— (1) Pay of officers (2) Pay of subordinate and office establishments (3) House rent and local allowances	23,700 15,850 14,000	23,700 24,640 24,350	
3 25	3 22	B.—CHIEF CONSTRUCTOR'S DEPARTMENT— (1) Pay of officers (2) Pay of cubordinate and office establishments	53,550 43,150	72,690 42,440	
		(3) House rent and local allowances. C.—Chief Engineer's Department—	53,140 19,420 1,16,010	69,830 84,060 1,46,380	
3 14	3 12	(1) Pay of officers (2) Pay of subordinate and office establishments (3) House rent and local allowances	43,800 33,460 28,250	42,500 42,700 36,770	
		Carried over	1,05,510 2,75,070	3,40,990	
	-	Made up of 93 permanent accountants and clerks, 27 temperary clerk	5,43,880	6,00,630	5,93,009

Made up of 93 permanent accountants and clerks, 27 temporary clerks and 19 servants, † Made up of 79 permanent accountants and clerks and 19 servants,

Now.	BESS.		Budger E	STIMATE.	Accounts.
192 4-2 5.	1925-26.		1925-20.	1924-25.	1922-24.
			Rs. 5,43,860	Rs. 6,00,630	Rs. 5,93,009
		Brought forward HEAD 4.—DOCKYARDS—concid.	2,75,070	3 ,40,990	
1 57 —	1 30 105	D.—Marine Store-Officer's Department— (1) Pay of officers (2) Pay of subordinate and office establishments. (3) House rent and local allowances. (4) Temporary establishment engaged for the reorganisation of the Marine Stores Department.	13,200 49,510 8,800 50,000	12,000 89,900 10,700	
		E.—ELECTRICAL ENGINEER'S DEPARTMENT—	1,21,510	1,12,600	
1 3	1 2	(1) Pay of officers (2) Pay of subordinate establishments (3) House rent	11,506 8,020 11,580	10,900 8,560 11,580	
l		FDOCKYARD DISPENSARY-	31,100	31,010	
- 2	1 2	(1) Pay of Assistant Surgeon . (2) Pay of establishments (3) House rent and local allowances .	6,150 600 620	5,580 609 620	
			7,400	6,800	
		G.—Wages of Artificers and Labourers H.—Miscellanfous expenses	6,43,300 71,850	6,40,000 73,640	
	·	•			
		Total—Head 4 .	11,50,230	12,10,070	13,47,519
		HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. A.—Payments in India—			
137 1170	120 1122	(1) Pay of officers and warrant officers (2) Pay of men (3) Deduct—Probable savings in (1) and (2) (4) Miscellaneous allowances and contingencies (5) Lump provision for charges of surplus personnel prading disposal	5,45,290 5,25,250 1,67,580 1,02,120	5,27,140 5,48,270 1,60,250 1,01,380 6,00,000	-
•			10,35,080	16,16,540	12,6+,666
		B.—PAYMENTS IN ENGLAND— (i) Furlough pay paid in England	1,70,000	{ 1,80,000	
		(ii) Leave and deputation salaries, etc. of R. I. M.	15,000 50,000	2,00,000	
		(iii) Retrenchment—R. I. M	2,35,000	3,80,000	1,94,90%
	!	('. — Exchange on expenditure in England -	78,330	1,6+,480	89,088
	<u> </u>	TOTAL—HEAD 5	13,48,410	21,61,020	15,48,66%
Table 1		Carried over .	30,42,500	39,71,720	81,89,190

Numbers.		BUDGET E	STINATE.	Accounts.
24-25. 1925-26		1925-26	1924-25.	1923-24.
		Rs.	Rs.	R.
	Brought forward	30,42,500	39,71,720	34,89,1 98
	HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.			
	(1) Provisions and money allowances in lieu thereof .	3,25,000	3,82,450	
	(2) Water for Royal Indian Marine vessels	29,000	20,800	
	TOTAL-liead 6	3,54,000	3,53,280	4,54,666
	HEAD 7.—MARINE STORES AND COAL.			
	AExpenditure in India-		· .	
•	(1) Stores and Coal unallocated (stock)	1,40,000	1,50,000	
j	(2 Stores for Royal Indian Marine	4,43,840	4,87,370	
	(3) Coal for Royal Indian Marine	6,45,000	6,5 5,330	
	(4 Water	42,600	28,090	:
	(1) Replacement of steam launches	7,400	50,000	
	(2) Refit and maintenance charges of the motor lunch		3, 500	
		12,78,810	13,74,290	14,92,969
	B.—Expenditure in England—			
	Stores for Royal Indian Marine	3,29,000	4,51,000	6,57,174
	C.—Exchange on expenditure in England	1,09,830	2,05,190	3,24,676
	TOTAL-HEAD 7	17,17,170	20,63,480	25,04,810
	HEAD 8.—PURCHASE AND HIRE OF SHIPS AND VESSELS.	,		
	Hire of ship- and vessels Add for—	8,940	8,940	•
li li	Purchase and replacement of ships	6,00,000	•••	•••
	Provision of a barge for the supply of oil to His Majesty's Ship 'Lupin' in Persian Gulf	27,000	•••	
	Total—HEAD 8	6,35,940	8,910	18,945
	Carried over	57,49,610	63,97,420	64,67,620

	ABRRS.		BUDGET E	STIMATE.	Accounts.
924-25.	1925-26.		1925-26.	1224-25.	1923-24.
•			Rs.	Rs.	Rs.
		Brought forward .	57,49,610	63,97,420	64,67,620
	,	HEAD 9MISCELLANEOUS.			
	· .	A.—Payments in India—	1		
	•	(1) Piloting and towing of Royal Indian Marine ships	30,000	30,000	
• •	ļ <i>,</i>	(2) Passage and conveyance of officers and men	27,000	35,000	
· • •	. ;	(3) Repairs to Royal Indian Marine ships at outstations	30,000	30,000	**
•	,	(4) Freight on Europe stores	8,000	10,000	
	 -	(5) Repairs to His Majesty's Ship 'Triad' in Indian seas.	77,000	1,00,000	
•		(6) Oil fuel supplied to His Majesty's ships of War in Indian seas	70,000		
		(7) Miscellaneous and other items	84,720	85 ,7 20	
	 	(S) Arrear charges preferred by the Admiralty in respect of the services of certain staff lent for duty in the Bombay Dockyard		30,000	
		(9) Customs duty on Home stores	46,000		
,		(10) Electric charges	1,000	4 6 8	,
			3,73,720	3,20,720	7,11,80
		BPAYMENTS IN ENGLAND			
•		(1) Contribution towards the expenses of His Majesty's ships of War in Indian seas	10,00,000	10,00,000	
	!	(2) Miscellanecus	25,000	25,000	
			10,25,000	10,25,000	10,73,83
	<u>'</u>	C.—FXCHANGE ON EXPENDITURE IN ENGLAND	3,41,670	4,43,660	4,86,77
		Potal-Head 9 .	17,40,390	17,89,380	22,72,41
		HEAD 10NON-EFFECTIVE CHARGES.			
		A PAYMENTS IN INDIA	1,50,600	1,12,900	1,08,08
]	B Payments in England	4,95,000	6,06,000	5,52,19
i	<u> </u>	CExchange on expenditure in England	1,65,000	2,62,300	2,54,11
	1	Total-Head 10 .	8,10,000	9,81,200	9,14,38
ı		Total Expenditure .	83,00,000	91,68,000	96,54,42

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MARINE- concld.

Numbers.											Budgar	ESTIMATE.	Accousts
192 1-2 5.	1925 -2 6.			-							1925-26.	1924-25,	1923-24,
		RECEIPTS.									Rs.	Ra.	Re.
		A.—RECEIPT	s in India										
	ļ	(I) R	ecoveries on acc Provincial Go	overies on account of dockyard supplies and services to 3,72,000 8,04,	8,04,000	0 6,71,991							
1		(II) Sa	le proceeds of	stores	•	•	•	•	•	•	2,00,000	4,00,000	7,54,539
		(III) Sa	le proceeds of	vessels	•	•	•				•••		52,925
		(IV) Hi	re of vessels	•	•	•	•	•			1,98,000	66,000	2,40,658
	ļ	(V) M	iscellaneous .	•	•		•	•	•	.	1,63,000	2,00,000	7,34,067
	ļ	(VI) Re	(VI) Recoveries on account of Indian Service Family Pensions.									22,000	18,887
							TOTAL.	Recei	PTS		9,83,000	14,92,000	24,73,367

MILITARY ENGINEER SERVICES.

MILITARY ENGINEER SERVICES.

SUMMARY OF ESTIMATES.

			Budget F	STIMATES.	·		Ravi	MITS GES	ATE.	Accounts.			
,	1925-26.				1924-25.			1924-25.			1923-24.		
Heads.	Gross expen- diture.	Receipts.	Net expendi- ture.	Gross expenditure.	Receipts.	Net expen- diture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	
	Rs.	Rs.	Re.	Rs.	Re.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.	Re,	
A.—WORKS	1,68,31,950			1,90,89,500	• .		2 ,14,02, 000			2,25,66,407		l	
B.—REPAIRS AND RENEWALS .	88,50,000			85,71,000	•		98,08,000			97,47,145			
C.—MAINTENANCE AND OPERA- TION OF INSTALLATIONS.	55,19,000			51,76,790			49,17,000			46,36,769			
DGENERAL CHARGES	13,38,000	ļ	1	15,53,210	•		13,08,000		}	13,53,684			
E.—ESTABLISHMENT	67,21,340			72,72,500			69,23,000		ļ	64,06,807		•	
FTOOLS AND PLANT	3,85,710			3,25,060			2,57,000	. F		2,16,805			
G.—SUSPENSE	***			50,000			29,61,000			- 34,82,886		}	
TOTAL .	3,95,96,000			4,20,38,000			4,11,54,000			4,14,44,731		<u> </u>	
DEDUCT ENGLISH COST OF STORES.	3,78,000	,		—4, 8 4, 000			-5,14,000			-9,12,2 36			
HADD EXPENDITURE IN ENG- LAND ON STORES.	2,84, C00			3,33,000			8,75,000			5,44,959			
I.—ADD EXCHANGE ON EXPENDITURE ON STORES.	94,000		ı	1,46,000	1		1,39,000			2,42,329			
J-RECEIPTS		90,16,000			20,86,000			27,86,000		-	80,59,731		
TOTAL .	3,95,96,000	90,18,000	3,05,80,000	4,20,38,000	20,86,000	3,99,52,000	4,11,54,000	27,86,000	3,83,68,000	4,13,19,7 83	80,59,731	3,32,60,052	

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Observations.

- The grant for net expenditure on M. E. services for 1925-26 is 3,05.8 lakhs against 3,99.5 lakhs in 1924-25. There is a decrease of 93.7 lakhs which is made up of (i) a reduction in the grant for works and other charges (24.4 lakhs) and (ii) an increase in receipts (69.8 lakhs).
- 2. Under 'A'—' Works' the provision for construction and completion of hospitals for British and Indian Troops is 3.3 lakhs more than in 1924-25. The allotment for electric installations is also 2.8 lakhs more. A sum of 28.0 lakhs has been allotted for works and reads in Waziristan and 4.6 lakhs for the completion of buildings of the Prince of Wales' College, Debra Dun. Budget, 1925-26, provides under other heads for a reduced scale of expenditure. The total grant for works would have been 10.9 lakhs less but for utilisation of credits by transfer from suspense account, vide paragraph 8 below.
- 3. The increased provision under 'B' Repairs and Renewals represents chiefly expenditure on conservancy arrangements in the barracks of British and Indian Troops and other military buildings in Cantonments, which under the new Cantonment Act has to be met from Military estimates.
- 4. The increase under "C"—Maintenance and operation of installations is normal and is due to additions to the number of installations to be maintained.
- 5. Under "D—General charges" non-recurring items have been omitted in 1925-26.
- 6. The decrease under "E—Establishmento" is due partly to credits for services rendered to other Departments, etc., and partly to transfer of certain officers and establishments from the Engineer -in-Chief's Branch to the Adjutant General's Branch at Army Headquarters.
- The reorganisation of the M. E. Services cadre which Budget, 1925-26, allows for, involves the reduction of 6 British officers and 1 follower and the increase of 17 B. O. R.'s and 2 clerks.
- 7. The process of commercialisation of the 'Army' accounts will be extended in 1925-26. The cost of maintenance of electric, water supply and ice installations for all Army units and establishments and the rent of accommodation provided for Workshops, Clothing Factories, Butcheries and Bakeries will thus be recovered by Military Engineer Services from the Army and be credited to Military Engineer Services by per contra debit to the various heads under Army. A credit of 51.9 lakhs has accordingly been entered under 'Receipts'.
- 8. The Secretary of State has sanctioned temporarily the utilisation on essential works expenditure, such as on construction and improvement of barracks and hospitals for troops, of the sale proceeds of military buildings which became surplus owing to reductions in, and redistribution of the Army. These sale proceeds are credited to a suspense head and are transferred to Revenue as required for expenditure. A receipt from this source of 10.9 lakhs has been assumed in the Budget. Budget also provides for an increase of 6.5 lakhs in the normal receipts for rent of buildings, etc.,

MILITARY ENGINEER SERVICES.

•	Ворови	ESTIMATES.	Account
Sub-HBADS.	1925-26.	1924-25.	1923-24.
•	Rs.	Rs.	Rs.
.—WORKS—			
1.—Accommodation—			
(a) Officers' quarters and messes—			
I.—Works in progress—			
(i) Officers' quarters, Mardan (ii) Officers' quarters, Nowshera (iii) Officers' quarters, Bannu (iv) Officers' quarters, Kirkee (v) Officers' quarters, Barrackpore (vi) Officers' quarters, Delhi (vii) Officers' quarters, Chaman	32,000 34,000 50,000 46,000 38,000 3,000 1,00,000	_	
(visi) Officers' quarters, Hindubagh	68,000		
	3, 80,000	1,93,000	
II.—New Works—			
(i) Officers' quarters, Muzafferpore	56,910 2,00,000		
	2,56,910	8,68,000	
Total 1 (a) Officers' quarters and messes	6,36,910	5,56,000	
(i) Works in progress— (i) Armoured Car Company, Lahore (ii) Armoured Car Company, Kirkee (iii) Armoured Car Company, Cawnpore (iv) Royal Garrison Artillery, Ambala (v) Royal Garrison Artillery, Ferozepore (vi) Family quarters, Wellington (vii) Family quarters, Jhansi (viii) British Infantry, Delhi (sz) British Infantry, Muzafferpore (z) British Infantry, Hyderabad	1,50,000 42,000 1,08,000 83,000 1,50,00 26,000 2,000 1,62,600 50,000	70.50.000	
	7,46,600	10,59,000	
II.—New Works—	·		
(i) Temporary accommodation at Kingsway, Delhi for Troop forming Viceroy's and Commander-in-Chief's escort	60,000		
	60,000	4,75,000	•
Total I(b) British Troops	8,06,600	15,84,000	

	BUDGET EST	Account	
Sub-heads,	1925-26.	1924-25.	1923-24
	Rs.	Rs.	Rs.
Brought forward .	14,43,510	20,90,000	
-WORKS-contd.	12,20,010	20,00,000	
.—ACCOMMODATION—contd.		-	
(c) Indian Troops—			ŀ
IWorks in progress-			
(1) Reconstruction of Indian Troops Lines, Northern)		
Command. (ii) Accommodation for Indian personnel attached to British	10,00,000		
units, Northern Command. (iii Reconstruction of Indian Troops Lines, Southern	}	·	
Command. (iv) Accommodation for Indian personnel attached to British	7,00,000		
units, Southern Command. (v) Reconstruction of Indian Troops Lines, Eastern	}		
Command. (vi) Accommodation for Indian personnel attached to	9,00,000		
British units, Eastern Command.	3,00,000		
(vii) Reconstruction of Indian Troops Lines, Western Command.	23,000		,
(viti) Matried Quarters Pioneer Lines, Mandalay	29,23,000	21,50,000	
. ,	25,25,000	21,00,000	
II.—New Works—	•		
(i) Reconstruction of Indian Lines, Northern Command	4,00,000		
(ii) ,, ,, ,, Southern ,, . (iii) ,, ,, ,, Eastern ,, .	3,00,000 2,00,000	•	
(iv) ,, ,, ,, Western ,, .	86,000	•	
(v) Aden Troops Lines, Married quarters	75,000		
·	10,61,000	16,63,000	·1 }
Total 1(c) Indian Troops .	39,84,000	38,13,000	
(d) Miscellaneous—			. ,
(d) Miscellaneous— 1.—Works in progress—			
	1,00,000		
Risalpur.			
(ii) ,, ,, ,, Somme Lines, Lahore (iii) ,, ,, ,, Dehra Dun	45,000 1,00,000	-	
(iv) ,, ,, Camel Companies, Mastung	50,000	•	
(v) ,, ,, ,, Mechanical Transport, Quetta.	50,000		
(vi) ,, ,, ,, Mechanical Transport, Muttra.	13,000	•	
(vii) Signal Corps, Kawalpindi	1,00,000 1,19,0u0		
	5,77,000		··
	5,77,000	· · · · · · · · · · · · · · · · · · ·	
Carried over	54,27,510	59,03,000	
	-, -,	,. ,	

	Budget Est	TIMATES.	ACCOUNT	
Sub-Rrads,	1925-26.	1924-25.	1923-24.	
	Rs. 54,27,510	Rs. 59,03,000	Rs.	
WORKS-contd.	5,77,000			
1.—Accommodation—contd.	·	•	}	
(d) Miscellaneous—coutd.				
I.—Works in progress—contd. (ix) Military Engineer Services Workshops, Lahore (x) Veterinary hospital, Jubbulpur (xi) British other ranks, Sappers and Miners, Kirkee (xii) British other ranks, Cawnpore, Ordnance Department (xiii) Indian Ordnance Department Lascars, Kirkee	75,000 19,000 83,000 16,000 27,000			
(xiv) Office of Controller of Military Accounts, Meerut	1,50,000			
Total 1 (d) Miscellaneous	8,97,060	18,79,000		
(e) Auxiliary and Territorial Force—				
IWorks in progress-				
(i) Armouries and Instructors' quarters, Tejpur (ii) ,, ,, ,, Adra	5,690 1,03,000 45,000 15,450 1,000 10,570 2,000	•		
. (VIII) >, >, >, >, OHAZIGUAG • •	1,82,710	1,28,000	 -	
II.—New Works—				
(s) Headquarters, Rangoon Artillery	1,16,000			
·	1,16,000	79,000		
Total 1 (e) Auxiliary and Territorial Force	2,98,710	2,07,000	. .	
Total Head 1—Accommodation	66,23,220	74,89,000		
. Hospitals—				
(s) British—	}			
I.—Works in progress— (i) Family Hospital, Murree (ii) General Hospital, Poona	31,000 4,00,000			
II.—New Works—	4,31,000	2,42,000		
(i) Family Hospital, Bannu (ii) Sisters' quarters, Nowshera (iii) Sisters' quarters, Jubbulpur (iv) Infectious disease ward, Agra (v) Dental Lepartment, Quetta (vi) Sisters' quarters, Aden	58,000 21,000 16,000 17,000 18,000 60,000			
	1,90,000	1,50,000		
Total 2 (a) British Hospitals .	6,21,000	8,92,000	,	
Carried over	6,21,000	3,92,000		
- Carried over	66,23,220	74,89,000		

9	Budget Eat	IMATES.	Account
SUB-HEADS.	1925-26.	1924-25,	1923-24.
	. Rs.	Rs.	Rs.
	66,23,220	74,89,000	
Brought forward . {	6,21,000	3,92,000	
-WORKS-contd.			• .
2.—Hospitals—contd.		'	٠
(b) Indian—			
I.—Works in progress—			-
(i) Additions to Indian Station Hospital, Campbellpore (ii) Accommodation for Indian Hospital Corps, Mhow (iii) Indian Station Hospital, Fort Sandeman	29,000 1,14,000 84,000		
•	2,27,000		 -
II.—New Works— (i) Accommodation for Indian Hospital Corps, Seconderabad. (ii) Additions to Indian Station Hospital, Alipore	19,000 42,000		
	61,000	1,92,000	
Total 2 (b) Indian Hospitals	2,88,000	1,92,000	
Total Head 2, Hospitals	9,09,000	5,84,000	
3.—Buildings for depots, etc (a) Training and Educational Institutions— I.—Works in progress— (i) Additions to Prince of Wales' College, Dehra Dun.	4,62,730		
.,	4,62,780	7,29,000	
II.—New Works—			
(i) Pachmarhi, additions contingent upon move of Small Arms Ammunition School from Satara	75,000		
	75,000	20,000	_
Total 3 (a) Training and Educational Institutions .	5,37,730	7,49,000	
(b) Ordnance Depots— I.—Works in progress— (s) Rawalpindi Arsenal, additions (is) Ferozepore Arsenal, Fire precaution (isi) Kirkee Arsenal, extension of Gunshed (iv) Kirkee Arsenal, constructing Filled Shell Stores (v) Shahjahanpur, Tailors' shops, etc.	21,000 29,000 15,000 6,000 3,82,000		
Total 3 (8) Ordnance Depôts	4,53,000	5,35,000	
(c) Supply and Transport Depots - I.—Works in progress— (i) Chaklala garages	76,000		
Total 3 (c) Supply and Transport Depôts .	76,000	1,17,00C	 _
	10,66,730	14,01,600	
Carried over -	75,32,220	80,78,000	

	Budger Estu	MATES.	Account
SUB-HEADS,	1925-26.	1924-25.	1923-24.
	Rs. 75,82,220	Rs. 80,78,000	Rs.
Brought forward . {	10,66,780	14,01,000	 -
3.—Buildings for depôts, etc.,—contd. (d) Medical Store Depôts—			
I.—Works in progress— (i) Madras, Refrigerating plant	16,000		·
Total 3 (d) Medical Store Depôts .	16,000	98,000	
(e) Remount Department— I.—Works in progress—			
(i) Sargodha, granary (ii) Sargodha, Remount Squadron (iii) Ahmednagar, Syces' quarters	3,000 12,000 14,000	•	
Total S (e) Remount Department .	29,000	1,74,500	
(f) Marine including Admiralty buildings— New Works— (i) Officers' quarters, Bombay	1,48,000		14
Total 3 (f) Marine including Admiralty buildings	1,48,000	2,10,000	
Total Head 3, Buildings for Depôts, etc.	12,59,730	18,88,500	
4.—Special. Works— (a) Defences— (b) Mobilisation works—		41,000	
I.—Works in progress— (i) Chaman, Advanced Engineer Park (ii) Quetta, Advanced Engineer Park	5,000 61,000		i
Total 4 (b) Mobilisation Works	66,000	1,74,000	
(c) Miscellaneous— Works in progress— (i) Razmak, Gardai and Dumdil, Hutting for troops,			
etc., (ii) Mingladon, New Cantonment (iii) Attock war Memorial	20,00,000 8,00,000 85,000	ł	ı İ
Total 4 (c) Miscellaneous	23,85,000	29,00,000	
Total Head 4, Special Works	24,51,000	31,15,000	
6.—Land, Roads, Drains and Conservancy.— (a) Land (b) Roads in Cantonments (c) Roads ex Cantonments I.—Works in progress—			
(i) Fatehpur—Chakrata road (ii) Sararogha—Razmak road	5,000 8,00,000		
Total 5 (c) Roads ex-Cuntonments	8,05,000	3,32,000	
Carried over	8,05,000	8.32,000	
	1,12,42,950	1,30,71,500	

*	Budger Es	STIMATES.	Accounts.
Sub-heads,	1925-26.	1924-25.	1923-24.
	R ₈ . 1,12,42,950	Rs. 1,30,71,500	Rs.
A.—WORKS—contd. Brought forward	8,05,000	3,32,000	·
5. LAND, ROALS, DRAINS AND CONSERVANCY—contd.		•]
(d) Railway sidings	.	37,000	
I.—Works in progress— (i) Jubbulpur, Ridge Barracks	16,000		
(ii) Poona—Bhairobi Nallah	1,00,000		
Total 5 (e) Drainage	1,10,000	30,000	
(f) Convervancy	•	***	
TOTAL HEAD 5-LAND, ROADS, DRAINS AND CONSERVANCY	9,15,000	3,99,000	<u>-</u>
6. Furniture and Equipment—		 _	
To complete sanctioned scales	2,50,000	2,00,000	
(a) Water supply—		,	
I.—Works in Progress— (i) Rawalpindi additions	79,000	~	-
(ii) Chaklala, completion of supply	89,000		j .
(iii) Risalpur irrigation supply	. 15,000		ĺ
(iv) Ambala, deep bore	. 26,000 1,91,000		
(vi) Jhonsi, new supply from Municipality	91,000		
(vii) Bangalo:e, improvements to system	1,00,000		
(viii) Ranikhet, additional reservoirs	55,000		
(ix) Meerut, Tube well system	45,000		
(x) Delhi, irrigation supply	2,00,000		
	8,91,000	7,67,000	
II.—New Works	.	3,96,000	-
Total 7 (a) Water Supply	8,91,000	11,63,000	
(b) Electrical Installations			
I.—Works in Progress— (i) Rawalpindi, electrification of cantonment	3,00,000		
(ii) Sialkote, ,, ,,	2,00,000		
(iii) Chaklala ,, ,,	76,000		
(iv) Lucknow ,, ,,	. 1,96,000		
(v) Hyderabad, ,, ,, ,, , (vi) Jhansi, replacement of plant	71,000 62,000		-
(vii) Meerut, ,, ,,	4,000		
	9,09,000	5,95,000	
II—New Works— (i) Multan, electrification of cantonment	1,24,000		
(iii) A cruo	1,00,000		
(iii) Aden, ,, ,, ,.	2,00,000		
	4,24,000	4,61,000	_
Total 7 (b) Electrical	13,88,000	10,56,000	-
(c) Ice-making and refrigerating.			
(d) Miscellaneous machinery	•		
TOTAL HEAD 7—INSTALLATIONS	22,24,000	\$2,19,000	
8. Reserve for Major Works at Army and Command Headquarters 9. RESERVE FOR MINOR WORKS	16,00,000	16,00,000 16,00,000	
10. Losses 11. Deduct Probable savings	_10,00,000	•••	;
•	1 60 91 050	1 00 00 100	0.05.00.10
TOTAL HEAD A WORKS	1,69,81,950	1,90,89,500	2 4

		7 -							·		- AE
		Sub-heads	s .	•					·Budge	T ESTIMATES.	Accounts
			_ •						1925-26.	1924-25.	1923-24.
B.—REPAIRS	AND RENEW	ALS—			•				Rs.	Rø.	Rs.
2. k 3. R 4. F	coldings conds in cantonme coads ex-cantonme urniture liscellaneous		•	•	•	•	•	•	42,72,000 10,18,000 8,97,000 12,85,000 13,78,000	9,81,00 11,69,00 11,47,00	0 }
	•	TOTAL	. B—R	EPAIRS	SAND	Rene	WALS	•	88.50,000	85,71,000	97,47,14
C.—MAINTEN	ANCE AND OF	PERATIO	N OF	INST	ALLA	ATIO:	NS-				
1. W	afer supply .		•	•.	•	•	•	•	25,38,000	25,45,490	
2. El	ectrical Installatio	ons .	•	•	•	•	•	•	27,65,000	23,84,700	
3. Ice	e plants .		•	•	•	•	•	•	1,65,000	2,25,500	
4. M	iscellaneous plants				•	•		•	51,0 ⁰ 0	21,100	
To	IAL C-MAINTEN.	ANCE AND	OPERATI	ON OP	INST.	ALLAT]	ONS	•	55,19,000	51,76,790	46,36,76
-GENERAL	CHARGES—								<u> </u>		
 Re Pa Ra Pa Re Cat 	nts for hired build yments on accountes and taxes yments for railway nt for land re of vacant build scellaneous	of com	•		_	ers		•	3,86,000 1,87,000 3, 36,000 1,95,000 50,000 1,98,000 6,000	4,59,630 2,38,760 3,15,440 1,93,900 1,48,080 1,97,400	
			TOTAL	D—(Genei	RAL CH	ARGES	•	13,38,000	15,58,210	13,53,684
C.– ESTABLISH	HMENT—										
1. Ind	lia, including cre	dits and de	ebits fro	m othe	er dep	artmer	nts		64,94,340	70,71,500	
	gland, Furlough			•	٠	•	•	•	1,70,000	1,40,000	
3. Ex	change on Englis	h expendit		•	•		•		57 ,000	61,000	
			TOTAL	E. —	Ебтав	Lishm	Ent	•	67,21,340	72,72,500	64,06,807
TOOLS AN	D PLANT— Including credits:	and delits	from otl	er dep	artme	ents	•		3,35,710	3,25,000	2,18,805
3.—SUSPENSE	• •	• •	•	•	•	•	•			50,000	-34,82,886
DEDUCT F	ENGLISH COST	OF STO	RES	•		•	•		-3,78,000	-4,84,000	-9,12,236
H.—ADD EXPI	ENDITURE IN	ENGLA	NO ON	STOF	RES	•	•		2,84,000	3,88,000	5,44,959
i.—EXCHANG	E ON EXPEND	ITURE (N STC	RES	•	•	•	,	94,000	1,46,000	2,42,329
				~	Exp			 - -	3,95,96,000		, , ,

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MILITARY ENGINEER SERVICES—concld.

<u>-</u>	-								Вировт	ESTIMATES.	ACCOUNTS	
. S	UB-HEA	.Ds.							1925-26.	1934-25.	1923-24.	
	,					_	•		Rs.	Re.	Rs.	
XXXVIII.—MILITAR	Y E	NGI	NEE	er s	ERV	ICE	s.					
1. Rent of buildings .	•	•	. •		•	•	•		13,88,800	10,67,830	. •	
2. Rent of furniture .	•	•	•	•	•		• .		25,900	17,800		
3. Sales of buildings .	•	•	•	•		•	•	•	63,100	17,100		
3 (a). Receipts to be transferred	d from	. suspe	ense f	unds	• .	• .	•		10,91,060	•••	•	
4. Sales of furniture .	•	•	•	•	•	•	•	•	35,800	27,860	:	
5. Sales of Tools and Plant	•	•	•	٠.	•	•	•	-	12,700	5,760		
6. Sales of produce		•		• .	•	•	•		11,100	11,480		
7. Sales of old materials .	•		•	•		•	•	. •	39,700	29,780	,	
8. Value of materials received fr	rom ole	d bail	dings	٠.	•	•	•	•	37,200 -	24,450	-	
9. Unclaimed deposits .	•	•	•	•	•	•	•	•	7,000	3,580		
10. Fines, refunds and miscellane	ous	•	•	•	•	•	• •	•	1,13,200	52,580		
11. Electrical payments .		•	•	•	•	•	•	•	36,81,030	5,49,380		
12. Water supply payments	•		•	•	•,	•	•	•	23,39,970	2,48,900	-	
13. Payments on account of ice	•	•	•	•	•	•	•	•	1,70,000	•••		
						Тот	'AL		90,16,000	20,86,000	80,59,731	