

BUDGET ESTIMATES
OF
EXPENDITURE ON MILITARY SERVICES
FOR THE YEAR
1931-1932
AND OF
CONNECTED RECEIPTS

GENERAL SUMMARY OF ESTIMATES.

Head.	Accounts, 1924-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
⁴⁸ XXXVI ARMY	53,42,77,643	3,20,43,223	50,16,34,420	52,21,78,000	2,73,51,000	49,48,27,000	51,68,34,000	2,05,33,000	49,63,01,000	51,56,81,000	3,47,31,000	48,09,50,000
⁴⁹ XXXVII MARINE	82,62,152	14,83,019	67,79,133	90,32,000	21,36,000	68,96,000	92,19,000	22,20,000	69,93,000	84,22,000	14,82,000	69,40,000
⁵⁰ XXXVIII MILITARY ENGINEER SERVICES.	4,69,27,726	56,82,501	4,12,45,225	4,84,98,000	41,14,000	4,43,84,000	4,85,28,000	34,71,000	4,50,57,000	4,66,54,000	56,68,000	4,09,86,000
^{50 A.} XXXVIII A TRANS- PERS TO OR FROM MILI- TARY RESERVE FUND.	13,41,222	..	13,41,222	..	26,07,000	-26,07,000	46,49,000	..	46,49,000	..	28,76,000	-28,76,000
TOTAL	59,08,08,743	3,93,03,743	55,10,09,000	57,97,08,000	3,62,08,000	54,35,00,000	57,92,30,000	3,62,30,000	54,30,00,000	57,07,57,000	4,47,57,000	52,60,00,000

MILITARY SERVICES ESTIMATES

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The Army Department of the Government of India (in which is included the Marine Department), controls four heads of receipts and expenditure—

Head XXXVI .—Army—except Military Accounts Offices which are under the control
48 of the Finance Department.

Head XXXVII .—Marine.
49

Head XXXVIII .—Military Engineer Services:
50

Head XXXVIII—A Transfers from or to Military Reserve Fund.
50—A

Army is sub-divided into parts A, B and C.

Part A pertains to the Regular Forces.

Part B to the Auxiliary and Territorial Forces.

Part C to the Royal Air Force.

Part A is sub-divided into eight account heads :—

Head I.—Pay and allowances and Miscellaneous Cash expenditure on the Fighting Services.

Head II.—Administrative services.

Head III.—Manufacturing establishments.

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

Head V.—Purchase and sale of stores, equipment and animals.

Head VI.—Special services.

Head VII.—Transportation, conservancy, hot weather establishments and miscellaneous.

Head VIII.—Non-effective charges and receipts.

2. The Budget Estimates are based on the cost of the actual anticipated strength of the army. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

MILITARY SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1931-32 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £ = Rs. 13½)	Total.
	Rs.	Rs.	Rs.
EXPENDITURE—			
48—ARMY.			
PART A.—STANDING ARMY—			
I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES	15,19,13,000	3,50,51,000	18,69,64,000
II.—ADMINISTRATIVE SERVICES	6,92,89,000	43,12,000	7,36,01,000
III.—MANUFACTURING ESTABLISHMENTS	2,66,14,000	56,36,000	3,22,50,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,04,09,000	12,87,000	2,16,96,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	3,91,96,000	1,23,78,000	5,15,74,000
VI.—SPECIAL SERVICES	11,000	..	11,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,25,18,000	1,00,09,000	3,25,27,000
VIII.—NON-EFFECTIVE CHARGES	3,56,68,000	4,86,75,000	8,43,43,000
TOTAL PART A	36,56,18,000	11,73,48,000	48,29,66,000
PART B.—AUXILIARY AND TERRITORIAL FORCES	91,03,000	..	91,03,000
PART C.—ROYAL AIR FORCE	1,21,08,000	1,15,04,000	2,36,12,000
TOTAL 48—ARMY	38,68,29,000	12,88,52,000	51,56,81,000
49—MARINE	54,74,000	29,48,000	84,22,000
50—MILITARY ENGINEER SERVICES	4,61,85,000	4,69,000	4,66,54,000
50-A—TRANSFERS TO MILITARY RESERVE FUND . . . . .	..	..	..
TOTAL EXPENDITURE	43,84,88,000	13,22,69,000	57,07,57,000

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1931-32 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XXXVI—ARMY.			
PART A.—STANDING ARMY—			
I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES	7,62,000	8,96,000	16,58,000
II.—ADMINISTRATIVE SERVICES	12,01,000	22,000	12,23,000
III.—MANUFACTURING ESTABLISHMENTS	68,72,000	4,000	68,76,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	54,000	..	54,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	1,19,97,000	6,90,000	1,26,87,000
VI.—SPECIAL SERVICES . . . . .	..	1,000	1,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	6,60,000	18,24,000	24,84,000
VIII.—NON-EFFECTIVE RECEIPTS	18,68,000	77,04,000	95,72,000
TOTAL—PART A.	2,34,14,000	1,11,41,000	3,45,55,000
PART B.—AUXILIARY AND TERRITORIAL FORCES	20,000	..	20,000
PART C.—ROYAL AIR FORCE	1,36,000	20,000	1,56,000
TOTAL XXXVI—ARMY	2,35,70,000	1,11,61,000	3,47,31,000
XXXVII—MARINE	14,78,000	4,000	14,82,000
XXXVIII.—MILITARY ENGINEER SERVICES	56,68,000	..	56,68,000
LXXVIII.—A.—TRANSFERS FROM MILITARY RESERVE FUND	28,76,000	..	28,76,000
TOTAL RECEIPTS	3,35,92,000	1,11,65,000	4,47,57,000

**DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD**

1	2	3	4	5	6
	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
	Rs.	Rs.	Rs.	Rs.	Rs.
48—ARMY.					
PART A.—STANDING ARMY.					
HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	15,15,18,000	..	..
C.—UNITS SERVING IN THE COLONIES	3,96,000	..	..
TOTAL	<u>15,19,13,000</u>	..	..
HEAD II.—ADMINISTRATIVE SERVICES—					
A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS					
A.(ii).—ARMY EDUCATION	..	31,60,000	..	..	..
B.—INDIAN ARMY SERVICE CORPS	..	35,32,000	..	1,79,47,000	..
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	26,41,000	..
D.—INDIAN ARMY VETERINARY CORPS	9,55,000	..
E.—INDIAN ARMY ORDNANCE CORPS	69,04,000
F.—MEDICAL COLLEGES AND SCHOOLS
G.—CENTRAL DISPOSALS ORGANISATION.	5,000
H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)	1,48,33,000	..	..
H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	..	16,000	..	..	..
I.—MILITARY ACCOUNTS OFFICERS
J.—ECCLIASTICAL ESTABLISHMENTS	..	4,48,000	..	..	..
K.—ADMINISTRATION OF CANTONMENTS.	..	19,67,000	..	..	..
L.—MISCELLANEOUS SERVICES UNDER M. G. O.	15,92,000
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	10,79,000	..	..
N.—MISCELLANEOUS SERVICES UNDER O. G. S.	..	13,36,000	..	..	..
O.—MISCELLANEOUS SERVICES UNDER Q. M. G.	2,13,000	..
P.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS
TOTAL	<u>24,81,000</u>	<u>80,28,000</u>	<u>1,59,12,000</u>	<u>2,17,56,000</u>	<u>85,01,000</u>
HEAD III.—MANUFACTURING ESTABLISHMENTS—					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS					
B.—INDIAN ARMY SERVICE CORPS	2,43,000	..
C.—ORDNANCE AND CLOTHING FACTORIES	1,35,25,000
D.—GRASS FARMS	66,08,000	..
E.—DAIRY FARMS	33,05,000	..
TOTAL	<u>1,01,56,000</u>	<u>1,35,25,000</u>
HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS					
B.—STAFF OF COMMANDS	90,000*	16,30,000	14,03,000	12,00,000	15,35,000
C.—STAFF OF DISTRICTS AND BRIGADES	..	35,50,000	..	..	..
	..	68,08,000	..	..	..
TOTAL	<u>90,000</u>	<u>1,39,88,000</u>	<u>14,03,000</u>	<u>12,00,000</u>	<u>15,35,000</u>
HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS—					
B.—I. A. S. C.					
C.—ANIMALS (REMOUNTS)	2,77,76,000	..
E.—I. A. O. C.	23,18,000	..
L.—DIRECTOR OF ARTILLERY	90,76,000
	26,000
TOTAL	<u>3,00,94,000</u>	<u>91,02,000</u>
CARRIED OVER	<u>25,21,000</u>	<u>2,20,16,000</u>	<u>16,92,28,000</u>	<u>6,32,06,000</u>	<u>2,26,83,000</u>

*Under the Control of the officer-in-charge Central Revision Section.

FOR THE YEAR 1931-32 BETWEEN CONTROLLING OFFICERS AT ARMY QUARTERS.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Establishment Officer, Army Headquarters.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	15,15,18,000
..	8,95,000
..	15,19,13,000
..	81,60,000
..	85,32,000
..	1,79,47,000
..	26,41,000
..	9,55,000
..	69,04,000
2,97,000	2,97,000
..	5,000
..	1,48,33,000
..	18,000
..	1,13,46,000	..	..	..	1,13,46,000
..	4,48,000
..	19,67,000
..	15,92,000
..	10,79,000
..	13,36,000
..	2,13,000
..
..	10,18,000	10,18,000
2,97,000	1,13,46,000	..	..	10,18,000	6,92,59,000
29,33,000	29,33,000
..	2,43,000
..	1,35,25,000
..	66,08,000
..	33,05,000
29,33,000	2,66,14,000
..	4,12,000	1,13,000	2,58,000	..	14,10,000	..	..	80,51,000
..	35,50,000
..	88,08,000
..	4,12,000	1,13,000	2,58,000	..	14,10,000	..	..	2,04,09,000
..	2,77,76,000
..	23,18,000
..	90,76,000
..	26,000
..	3,91,96,000
32,30,000	4,12,000	1,13,000	2,58,000	1,13,46,000	14,10,000	..	10,18,000	30,74,21,000

MILITARY SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
PART A.—STANDING ARMY—contd					
BROUGHT FORWARD.	25,21,000	2,20,16,000	16,92,28,000	6,32,06,000	3,26,63,000
HEAD VI.—SPECIAL SERVICES—					
A.—TIBET FRONTIER . . . . .	..	..	..	11,000	..
TOTAL . . . . .	..	..	..	11,000	..
HEAD VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,49,910	..	..	1,80,03,090	..
B.—HIRSD TRANSPORT, ETC. . . . .	..	..	..	15,00,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	24,62,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,49,910	..	..	2,19,65,090	..
HEAD VIII.—NON-EFFECTIVE CHARGES	..	..	3,56,68,000	..	..
PART B.—AUXILIARY AND TERRITORIAL FORCES	..	..	91,03,000	..	..
PART C.—ROYAL AIR FORCE	..	..	..	..	..
TOTAL ARMY	26,70,910	2,20,16,000	21,39,93,000	8,51,82,090	3,26,63,000
MARINE	54,74,000	..	..	..	..
M. E. S.	..	..	..	4,61,85,000	..
GRAND TOTAL	81,44,910	2,20,16,000	21,39,93,000	13,13,67,090	3,26,63,000

All military expenditure is controlled by the Government of India in the Army, Marine and Finance Department sanction of the Secretary of State for India. Under the general control of Government and as a working arrangement general services, a small portion of the sum placed at the disposal of each of these officers being again allocated by his responsibility for watching the progress of expenditure against the Budget grants under the different heads and

FOR THE YEAR 1931-32 BETWEEN CONTROLLING OFFICERS AT ARMY
QUARTERS—concl'd.

Director General, Indian Medical Service.	Assistant Military Sec- retary (Per- sonal) to His Excellency the Com- mander-in- Chief	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Account- ant General.	Establi- shment Officer, Army Headquar- ters.	Air Officer Command- ing, Royal Air Force.	Unallo- cated.	TOTAL.
7	8	9	10	11	12	13	14	15
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
32,30,000	4,12,000	1,13,000	2,58,000	1,13,46,000	14,10,000	..	10,18,000	30,74,21,000
..	11,000
..	11,000
..	1,81,53,000
..	15,00,000
..	24,62,000
..	4,03,000	4,03,000
..	4,03,000	2,25,18,000
..	3,56,68,000
..	91,03,000
..	1,21,08,000	..	1,21,08,000
32,30,000	4,12,000	1,13,000	2,58,000	1,13,46,000	14,10,000	1,21,08,000	14,21,000	38,63,29,000
..	34,74,000
..	4,61,95,000
32,30,000	4,12,000	1,13,000	2,58,000	1,13,46,000	14,10,000	1,21,08,000	14,21,000	43,84,88,000

and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the sanctioned Budget is distributed amongst the controlling authorities at Army Headquarters responsible for the them to the various local administrative areas for effective primary control. The object is to fix, as far as possible or securing to the Government of India prompt knowledge of likely excesses or savings in the sanctioned Budget

STRENGTHS OF PERSONNEL AND ANIMALS.

STATEMENT I.—STRENGTH OF THE ARMY IN INDIA.

Comparative Statement of authorized establishments on 1st April 1930 and 1st April 1931, whose cost is chargeable wholly or partly to Indian Revenues.

1	1931.							1930.						
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilia ns.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARMY.														
A.—INDIA PROPER AND BURMA.														
I.—FIGHTING UNITS—														
(1) Cavalry	429	2,866	399	10,431	..	5,696	2,943	429	2,866	399	10,431	..	5,696	2,943
(2) Artillery	559	9,951	203	10,978	..	4,051	2,329	559	9,951	213	11,522	..	4,307	2,329
(3) Engineers—Sappers and Miners.	117	184	149	7,231	..	613	1,678	117	132	149	7,176	..	642	1,696
(4) Pioneers.	103	..	134	5,801	..	231	1,221	103	..	134	5,753	..	281	1,221
(5) Infantry	2,651	39,787	2,376	89,937	..	8,151	24,680	2,654	39,787	2,380	89,935	..	8,154	24,400
(6) Signal Service	159	2,246	71	3,473	..	739	994	153	2,243	55	3,509	..	771	994
(7) Tank corps	100	1,164	..	..	..	256	654	100	1,164	..	..	..	304	..
(8) Indian Supplementary Reserve, etc.	1	1	..	..	..	8	746	1	1	..	..	..	3	730
TOTAL FIGHTING UNITS	4,119	56,199	3,332	127,846	(a)	19,790	35,245	4,116	56,194	3,330	128,326	(a)	20,158	34,313
II.—STAFF (inclusive of personnel of administrative Services)—														
(1) Army Headquarters	143	36	9	7	753	374	..	144	29	10	..	769	369	..
(2) Command Headquarters	108	74	..	16	133	4	..	107	80	..	16	131	4	..
(3) Districts and Brigades	307	269	..	87	454	22	..	305	271	..	54	464	27	..
(4) Embarkation Staff	9	21	2	12	53	43	..	10	21	2	12	53	43	..
(5) Railway Transport Staff	1	17	..	..	2	..	..	1	17	..	..	2	..	..
(6) Miscellaneous	8	44	2	8	4	101	..	8	25	2	8	4	101	..
TOTAL STAFF	576	461	13	130	1,399	544	..	575	443	14	90	1,423	544	..
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).														
	116	161	14	111	67	353	..	116	160	12	108	63	339	..
IV.—EDUCATIONAL ESTABLISHMENTS														
	60	159	61	57	301	390	2	70	173	42	43	296	383	..

V.—INDIAN ARMY SERVICE CORPS.	485	881	292	14,249	1,326	6,021	5,602	487	874	299	15,133	1,608	6,017	4,308
Deduct—Numbers taken against Items I, and II.	60	31	..	..	..	..	..	63	39	2	528	329	56	..
Balance	425	860	292	14,249	1,326	6,021	5,602	424	845	297	14,605	1,279	5,961	4,308
VI.—INDIAN ARMY ORDNANCE CORPS	101	636	6	1,629	611	194	..	102	613	6	1,758	601	214	..
Deduct—Numbers taken against Item II.	31	42	..	..	20	..	..	31	40	..	..	21	..	..
Balance	70	594	6	1,629	591	194	..	71	573	6	1,758	580	214	..
VII.—MEDICAL SERVICES	1,006	884	761	4,250	..	4,892	4,300	990	875	734	4,304	4	4,748	4,300
Deduct—Numbers taken against Item II.	74	14	1	..	..	..	..	73	13	1	16	4	..	..
Balance	932	870	760	4,250	..	4,892	4,300	917	862	733	4,288	..	4,748	4,300
VIII.—VETERINARY SERVICES	58	4	82	568	56	90	222	57	4	82	570	56	90	222
Deduct—Numbers taken against Item II.	18	..	..	..	10	..	..	17	..	..	..	10	..	..
Balance	40	4	82	568	46	90	222	40	4	82	570	46	90	222
IX.—REMOUNT SERVICES	40	23	28	195	347	3,157	..	42	23	28	195	355	3,062	..
Deduct—Numbers shown against Item II.	6	..	..	..	..	..	..	6	..	..	..	8	..	..
Balance	34	23	28	195	347	3,157	..	36	23	28	195	347	3,062	..
X.—MISCELLANEOUS ESTABLISHMENTS (Inclusive of Military Accounts Department).	309	188	135	620	5,770	2,502	169	313	186	114	639	5,881	2,568	..
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	160	409	..	..	12	5	..	175	416	..	..	12	5	..
XII.—ROYAL AIR FORCE	256	1,953	1	107	878	794	..	260	1,938	..	144	881	842	..
TOTAL INDIA PROPER AND BURMA	7,097	61,881	4,724	149,762	10,237	88,737	45,540	7,113	61,819	4,858	1,50,666	10,308	88,904	43,643
ROYAL INDIAN MARINE	98	26	2	1,036	114	250	..	102	19	..	1,025	111	255	..
MILITARY ENGINEER SERVICES	236	231	..	..	1,137	500	..	229	231	..	..	926	502	..

(a) Included in columns 7 and 4.

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

Note 2.—Departmental officers (e.g., Commisaries, 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 also included in the columns 4 and 11.

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

OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1931 is 272,498 against 273,468 on 1st April 1930 and 3,11,976 on 1st April 1922. The decrease of 1,030 in 1931 as compared with 1930 is made up of (1) 16 officers with King's commission (2) 904 Indian other ranks, (3) 71 clerks and other civilians (4) 107 followers and an increase of 62 under British other ranks and 66 under Indian Officers with Viceroy's commission.

2. The number of Indians holding King's Commissions in the Indian Army within the authorised establishment on 1st April 1931 will be 107 excluding 10 officers in the employ of Political and cantonments Departments.

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

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MILITARY SERVICES ESTIMATES

1	1931.							1930.						
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilian.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARMY.														
A.—INDIA PROPER AND BURMA.														
II.—STAFF—														
(1) Army Headquarters—														
Commander-in-Chief and Personal Staff	5	..	2	..	4	3	..	5	..	2	..	4	3	..
Military Secretary's Branch	3	2	..	..	43	22	..	3	2	..	..	43	22	..
General Staff Branch	45	13	1	7	118	79	..	46	5	1	..	119	72	..
Adjutant General's Branch	31	8	5	..	155	99	..	31	2	6	..	160	102	..
Quartermaster General's Branch	30	5	1	..	120	89	..	30	5	1	..	136	69	..
Master General of Ordnance	23	10	..	..	292	100	..	29	15	..	..	307	101	..
Central Revision Section.	1	3	..	..	21	2	..	..	..	..	..	..	..	..
TOTAL ARMY HEADQUARTERS	143	36	9	7	753	374	..	144	29	10	..	769	369	..
(6) Miscellaneous—														
Military Prisons and Detention Barracks.	1	34	..	..	4	12	..	1	15	..	..	4	12	..
Personal Staff of Governor General.	7	..	2	..	..	..	..	7	..	2	..	..	..	..
Garrison Quartermasters, Rest Camps, etc..	..	10	..	8	..	39	..	..	10	..	8	..	39	..
TOTAL MISCELLANEOUS	8	44	2	8	4	101	..	8	25	2	8	4	101	..
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—														
Staff College	49	6	..	2	7	21	..	49	6	..	2	7	21	..
Small Arms Schools India—														
Headquarters	2	..	..	..	2	..	..	2	..	..	..	2	..	..
Pachmarhi Wing	12	31	8	32	3	28	..	13	31	6	32	3	28	..
Ahmednagar Wing	9	13	1	10	4	17	..	8	13	1	9	3	19	..
Physical Training—														
Inspectors	3	4	..	..	..	..	..	3	4	..	6	1	..	..
Ambala School	6	14	1	20	4	24	..	6	14	1	13	3	24	..
Equitation School	9	8	2	14	4	217	..	9	8	2	14	3	186	..
Senior Officers' School	6	7	..	10	5	7	..	6	7	..	10	3	9	..
Artillery School	7	10	..	13	3	30	..	7	10	..	13	2	33	..
Tank Corps School	7	50	..	..	15	..	..	7	49	..	..	15	..	..
Education of Military Medical pupils	..	..	..	..	12	..	..	..	..	..	..	12	..	..
Army Signal School	6	13	2	10	8	14	..	6	13	2	9	8	19	..
TOTAL TRAINING ESTABLISHMENTS	116	161	14	111	67	358	..	116	160	12	108	63	339	..

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—

Army Headquarters	4	8	4	2	..	..	..	4	8	4	..	2	..	..
Command Headquarters	12	12	11	..	..	..	12	14	..	..	..	..	..	..
Districts	10	102	..	110	..	..	21	118	..	..	..	116	..	..
Garrison schools, British troops	..	..	..	35	..	..	..	..	..	..	..	36	..	..
Garrison schools, Indian troops	3	7	1	6	1	..	3	7	1	..	..	6	1	..
School of Education, Headquarters	5	1	..	5	19	..	5	1	..	..	..	19	..	..
School of Education, British wing	5	..	13	6	6	37	5	..	13	6	..	6	37	..
School of Education, Indian wing	3	10	..	1	5	..	3	10	..	20	..	1	5	..
School of Education, Special wing	1	9	..	53	118	..	1	8	..	..	..	53	142	..
Lawrence Military School, Sanswar	..	3	..	1	..	..	..	3	..	..	..	1	..	..
Lawrence Military Asylum, Murree	..	3	..	2	..	..	..	3	..	..	..	2	..	..
Prince of Wales' Royal Indian Military College, Dehra Dun	..	1	1	32	56	..	..	1	2	..	..	34	56	..
Kitchener College Nowgong	6	3	13	23	65	2	6	1	6	6	..	22	53	..
King George's Royal Military Schools	3	..	18	17	22	89	2	..	18	12	..	10	68	..
Board of Examiners	1	..	..	3	2	..	1	..	..	..	..	8	2	..
Officers studying in China and Japan	7	..	..	..	..	..	7	..	..	..	..	..	..	..
TOTAL EDUCATIONAL ESTABLISHMENTS	60	159	61	57	301	390	2	70	175	42	43	296	383	..

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	16	8	..	..	..	..	..	16	8	..	..	57	..	..
Command Headquarters	15	7	..	..	..	..	..	15	7	..	9	192	27	..
District Headquarters	29	11	..	..	..	..	..	29	11	..	54	203	..	..
Hospitals [Head II-B]	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Embarkation Staff	..	..	..	..	..	..	..	3	8	2	..	89	20	..
Fighting units [Head I-A (1)]	..	..	..	..	..	..	..	..	..	..	282	41	..	..
Training Institutions [Head II-A]	..	..	..	30	..	..	..	..	..	..	30	..	..	..
Supply Companies and Supply Depots [Head II-B (a)]	118	848	68	..	620	1,729	210	118	348	68	..	693	1722	251
Animal Transport [Head II-B (c)]	57	46	147	10,712	107	1,533	1,804	40	49	156	11,271	114	1,620	1,969
Mechanical Transport units [Head II-B (f)]	101	246	61	2,812	157	1,312	3,538	96	235	57	2,611	149	1,243	2,588
Mechanical Transport Depot [Head II-B (g)]	10	14	11	605	12	54	..	10	14	11	603	12	54	..
Central Mechanical Transport stores depot [Head II-B (h)]	4	82	..	9	129	31	..	4	82	..	9	118	31	..
Mechanical Transport Workshops [Head II-B (j)]	21	121	5	42	118	1,302	..	20	115	5	42	83	1,231	..
M. T. Vehicle Reception Depot	2	4	..	33	4	27	..	2	4	..	33	4	27	..
Technical Inspectors, M. T. [Head II-B (i)]	11	5	..	6	9	12	..	11	5	..	6	9	12	..
I. A. S. C. Training Establishment [Head II-B (e)]	4	1	..	..	2	5	..	4	1	..	..	2	5	..
School of Cookery [Head II-B (d)]	1	4	..	..	1	4	..	1	4	..	..	1	4	..
I. A. S. O. Record office [Head II-B (b)]	5	5	..	..	54	12	..	5	4	..	..	54	12	..
Reserve for leave, etc.—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mechanical Transport	39	..	..	..	85	..	..	38	..	..	..	81	..	..
Animal Transport	11	4	..	..	..	..	..	14	4	..	..	9	..	..
Supply Service	41	30	..	..	74	..	..	41	30	..	..	..	..	..
TOTAL INDIA ARMY SERVICE CORPS	485	881	292	14,249	1,326	6,021	5,602	487	874	299	15,133	1,608	6,017	4,303

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

1	1931.							1930.						
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
VI.—INDIAN ARMY ORDNANCE CORPS—														
Army Headquarters	16	12	..	..	..	..	..	17	12	..	..	..	..	..
Command Headquarters	3	7	..	..	..	..	..	3	8	..	..	..	..	..
District Headquarters	12	23	..	..	12	..	..	11	20	..	..	..	..	..
Ordnance and Clothing depots [<i>Head II-E.</i> (a)].	53	507	6	1,621	586	194	..	54	486	6	1,750	576	214	..
I. A. O. C. School of Instruction [<i>Head II-E.</i> (b)].	1	8	..	8	5	..	..	1	8	..	8	5	..	..
Reserve for leave, etc.	16	84	..	..	..	..	..	16	84	..	..	..	..	..
TOTAL INDIAN ARMY ORDNANCE CORPS	101	636	6	1,629	611	194	..	102	613	6	1,758	601	214	..
VII.—MEDICAL SERVICES—														
(a) Royal Army Medical Corps—														
Army Headquarters	6	..	..	..	..	..	..	5	..	..	..	..	..	..
Command Headquarters	7	..	..	..	..	..	..	7	..	..	..	..	..	..
District Headquarters	28	..	..	..	..	..	..	21	..	..	..	..	..	..
Embarkation Staff	..	..	..	..	..	..	..	1	..	..	..	..	..	..
I. H. C. etc. [<i>Head II-H.</i> (e)]	1	..	..	..	..	..	..	2	..	..	..	..	..	..
Hospitals [<i>Head II-H.—(a) to (c)</i>]	228	415	..	..	..	..	..	234	411	..	..	..	..	..
Military Food Laboratory [<i>Head II-L.</i> (d)]	1	7	..	..	..	..	..	1	5	..	..	..	..	..
Army School of Education, Belgaum	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Ordnance Inspection and Chemical Research.	1	1	..	..	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.	18	1	..	..	..	..	..	18	..	..	..	..	..	..
	290	424	..	..	..	..	..	290	416	..	..	..	..	..
Indian Medical Service—														
Army Headquarters	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters	6	..	..	..	..	..	..	5	..	..	..	..	..	..
District Headquarters	20	..	..	..	..	..	..	27	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops [<i>Head III-A.</i>]	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps [<i>Head II-H.</i> (e)]	6	..	..	..	..	..	..	4	..	..	..	..	..	..
Hospitals [<i>Head II-H.—(a) to (c)</i>]	266	..	..	..	..	..	..	262	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	87	..	..	..	..	..	..	87	..	..	..	..	..	..
	397	..	..	..	..	..	..	397	..	..	..	..	..	..
Army Dental Corps—														
Army Headquarters	1	1	..	..	..	..	..	1	1	..	..	..	..	..
Hospital [<i>Head II-H.</i>]	85	51	..	..	..	..	..	23	46	..	..	..	..	..
	86	52	..	..	..	..	..	24	47	..	..	..	..	..

(7) Indian Medical Department

Army Headquarters	2	1	..	..	..	..	..	1	1	..	..	..	..
Command Headquarters	1	..	..	..	..	..	..	2	..	2	4	..	..
District Headquarters	8	..	..	..	..	..	..	7	..	14	..	..	..
Embarkation staff	2	..	..	..	..	..	..	2	..	..	..	..	..
Indian Hospital Corps [Head II-H. (e)]	8	..	..	..	..	..	..	9	..	..	..	..	..
Hospitals [Head II-H.]	261	530	..	..	..	..	..	262	544	..	..	..	..
R. I. Military College, Dehra Dun	1	..	..	..	..	..	..	1	..	..	..	..	..
Medical Store Depots [Head III-A.]	7	8	..	..	..	..	..	7	..	..	..	..	..
Army Ordnance and Clothing Factories [Head III-C.]	5	6	..	..	..	..	..	6	6	..	..	..	..
Ordnance Inspection and Chemical Research [Head II-L. (b)].	..	..	..	..	..	..	..	..	1	..	..	..	..
Kitchener College, Nowong	..	1	..	..	..	..	..	..	1	..	..	..	..
Remount Depots [Head II-C. (a)]	3	1	..	..	..	..	..	3	1	..	..	..	..
Lawrence Royal Military School, Sanawar	..	1	..	..	..	..	..	..	1	..	..	..	..
King George's Royal Military Schools	1	3	..	..	..	..	..	..	2	..	..	..	..
Education of Military Medical pupils	1	..	..	..	..	..	..	..	2	..	..	..	..
Governor-General's Body Guard	..	1	..	..	..	..	..	..	..	..	..	..	..
Military Food Laboratory	..	..	..	..	..	..	..	2	..	..	..	5	..
Cantonment Hospital	..	39	..	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.	65	151	..	..	..	..	..	65	151	..	..	..	..
	365	742	..	..	..	..	..	367	717	16	4	5	..

(e) Female Nurses, etc.—

Army Headquarters	1	..	..	..	..	..	..	1	..	..	..	..	..
Hospitals [Head II-H.]	282	43	..	..	..	..	..	278	45	..	..	..	..
	283	43	..	..	..	..	..	279	45	..	..	..	..

(j) Indian Hospital Corps—

Medical Services [Head II-H. (e)]	..	..	19	4,250	..	4,892	4,300	..	..	17	4,288	..	4,743	4,300
	..	..	19	4,250	..	4,892	4,300	..	..	17	4,288	..	4,743	4,300
TOTAL MEDICAL SERVICES	1,006	884	761	4,250	..	4,892	4,300	990	875	734	4,304	4	4,748	4,300

VIII.—VETERINARY SERVICES—

Army Headquarters	2	..	..	..	..	..	..	2	..	..	..	..	..
Command Headquarters	4	..	..	..	8	..	..	4	..	..	..	8	..
Districts	12	..	..	..	2	..	..	11	..	..	..	2	..
Veterinary hospitals [Head II-D. (a)]	33	3	82	568	42	87	222	33	3	82	570	42	87
Army Veterinary Schools [Head II-D. (b)]	2	1	..	..	1	1	..	2	1	..	..	1	..
Veterinary Record office [Head II-D. (c)].	..	..	..	..	3	2	..	..	..	..	..	3	..
Reserve for leave, etc.	5	..	..	..	..	..	..	5	..	..	..	..	..
TOTAL VETERINARY SERVICES	58	4	82	568	56	90	222	57	4	82	570	56	90

IX.—REMOUNT SERVICES—

Army Headquarters	2	..	..	..	..	..	..	2	..	..	..	..	..
Command Headquarters	4	..	..	..	..	..	..	4	..	..	..	8	..
Remount depots [Head II-C. (a)]	17	22	23	195	130	2,070	..	18	22	23	195	130	1,985
Breeding operations [Head II-C. (b)]	12	1	5	..	217	1,087	..	12	1	5	..	217	1,077
Leave Reserve	5	..	..	..	..	..	..	6	..	..	..	..	..
TOTAL REMOUNT SERVICES	40	23	28	195	347	3,157	..	42	23	28	195	355	3,062

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

1	1931.						1930.							
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
X.—MISCELLANEOUS ESTABLISHMENTS—														
Governor General's Bodyguard [<i>Head I-A. 1. (a)</i>]	2	..	5	112	..	62	..	2	..	5	112	..	62	..
Governor General's Band [<i>Head II-M. (a)</i>]	..	28	..	..	..	6	..	..	28	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army [<i>Head I-A. (II) (b)</i>]	80	..	..	..	..	..	..	80	..	..	..	..	..	..
Medical Store depots [<i>Head III-A.</i>]	..	..	..	..	148	522	..	..	..	..	..	161	520	..
Bakeries [<i>Head III-B. (a)</i>]	..	..	..	..	..	1,018	..	..	..	..	..	..	1,018	..
Butcheries [<i>Head III-B. (b)</i>]	..	..	..	..	..	28	169	..	..	..	..	..	28	..
Grass Farms [<i>Head III-D.</i>]	15	54	20	78	124	21	..	16	54	..	..	..	232	21
Dairy Farms [<i>Head III-E.</i>]	4	..	..	..	281	11	..	3	..	..	..	..	273	62
Ordnance and Clothing Factories [<i>Head III-C.</i>]	54	37	..	3	750	130	..	54	37	..	3	766	130	..
Inspectors of lethal weapons and General Stores [<i>Head II-L. (b)</i>]	34	55	..	34	157	..	..	36	57	..	48	147	3	..
Controlled Flour Mills [<i>Head II-I. (a) (4)</i>]	..	..	..	..	8	..	..	..	..	..	..	8	..	..
Military accounts offices [<i>Head II-I.</i>]	59	..	90	..	4,198	704	..	59	..	90	..	4,200	708	..
Ecclesiastical establishments [<i>Head II-J. (a) and M. (e)</i>]	7	..	..	343	..	..	..	7	..	..	343	..	..	..
Administration of Cantonments [<i>Head II-K.</i>]	41	..	15	..	..	..	..	42	..	14	..	..	..	..
Recruiting Staff [<i>Head II-M. (b)</i>]	9	..	4	50	103	..	..	9	..	4	38	103	..	..
Hill Sanitaria and depots [<i>Head II-M. (e)</i>]	..	10	..	..	..	..	..	..	10	..	..	..	..	..
Military Attaches [<i>Head II-N.</i>]	2	..	1	..	1	..	..	3	..	1	..	1	..	..
Vocational Training Establishments	2	4	..	..	..	..	..	2	..	..	..	..	..	..
TOTAL MISCELLANEOUS ESTABLISHMENTS	309	188	135	620	5,770	2,502	169	313	186	114	539	5,881	2,568	..
XI.—AUXILIARY AND TERRITORIAL FORCES.														
Army Headquarters	2	3	..	..	..	2	..	2	3	..	..	..	2	..
Command Headquarters	3	3	..	..	4	3	..	4	3	..	..	..	3	..
District Headquarters	4	6	..	..	8	..	..	5	6	..	..	..	..	..
Auxiliary Force	57	358	..	..	..	..	..	57	358	..	..	..	..	..
Territorial Force	94	39	..	..	..	..	..	106	46	..	..	..	..	..

X II.—ROYAL AIR FORCE—

Squadrons and Staff at Group, Wing Stations, and Wing Head-quarters.	162	970	..	76	87	488	..	162	958	..	76	56	464	..
Heavy Transport Flight	4	6	..	..	..	..	..	4	6	..	..	..	..	..
Royal Air Force Hill Depot	..	..	..	..	..	..	..	..	..	..	..	1	29	..
Indian Flight	..	..	..	..	..	..	..	7	17	..	57	..	20	..
Staff College, Quetta	2	..	..	..	..	..	..	2	..	..	..	..	..	..
R. A. F. Education	7	6	..	..	7	..	..	6	4	..	..	8	..	..
Hospitals	10	27	..	..	..	..	..	10	26	..	..	..	..	..
Aircraft depot	40	804	1	29	180	188	..	38	793	..	9	181	188	..
Aircraft park	10	128	..	2	73	99	..	10	123	..	2	73	99	..
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	21	12	..	..	61	42	..	21	11	..	..	62	42	..
TOTAL ROYAL AIR FORCE	256	1,953	1	107	378	794	..	260	1,938	..	144	881	842	..

FOR THE YEAR 1931/32.

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MILITARY SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1931 AND 1st APRIL 1930.

	1931.					1930.				
	Horses.	Foals.	Mules.	Bullocks.	Camels.	Horses.	Foals.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
FIGHTING UNITS—										
(1) Cavalry	14,020	..	..	..	..	14,022	..	..	..	..
(2) Artillery	6,949	561	3,923	..	..	7,529	477	5,017	..	..
(3) Engineers—Sappers and Miners	1,420	..	830	26	..	501	..	330	100	2*
(4) Infantry and Pio- neers . . . . .	..	78	6,511	..	..	..	90	4,300	..	..
(5) Signals	1,444	12	660	..	..	1,500	41	682	..	..
TOTAL FIGHTING UNITS	22,833	651	11,424	26	..	23,552	608	10,329	100	2
B.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport Supplies	183	443	13,981	12	4,512	747	564	13,691	12	4,704
	..	4	..	..	..	..	4	..	..	..
III.—VETERINARY SER- VICES.										
	..	130	..	..	..	..	138	..	..	..
IV.—MOUNT SERVICES										
	(a)	..	(b)	..	..	(a)	..	(b)	..	..
	6,905	..	3,580	1,518	..	6,905	..	3,580	1,542	..
V.—TRAINING ESTABLISH- MENTS.										
	142	..	33	..	..	..	..	..	..	..
VI.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General's Body-Guard	92	..	..	..	..	92	..	..	..	..
TOTAL INDIA PROPER AND BURMA.	30,155	1,228	29,023	1,556	4,512	31,296	1,314	32,600	1,654	4,706

*Elephants.

(a)	1931.	1930.	(b)	1931.	1930.
Horses	2,759	2,759	Mules	400	400
Horses Stallion	851	851	Mules young stock	2,500	2,500
Brood mare and foals	105	105	Donkeys stallions	236	236
Horses, young stock	3,690	3,690	" mares	60	50
			" foals and yearling young stock	25	25
				69	69
	6,905	6,905		3,580	3,580

ARMY—PART A.—STANDING ARMY.

ARMY.

SUMMARY OF ESTIMATES.

Head.	ACCOUNTS, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART A.—STAND- ING ARMY.												
I.—PAY AND ALLOWAN- CES AND MISCELLA- NEOUS CASH EXPEN- DITURE ON THE FI- SHING SERVICES.	19,60,05,812	13,48,236	19,46,62,226	18,80,65,000	11,24,000	18,69,41,000	18,92,36,000	13,67,000	18,78,69,000	18,69,64,000	16,88,000	18,53,06,000
II.—ADMINISTRA- TIVE SERVICES.	6,86,71,661	12,72,226	6,78,99,875	7,35,47,000	12,01,000	7,23,46,000	7,00,78,000	12,27,000	6,83,51,000	7,36,01,000	12,23,000	7,23,78,000
III.—MANUFACTUR- ING ESTABLISH- MENTS.	3,24,48,069	2,20,000	3,22,28,069	2,90,71,000	4,01,000	2,86,70,000	2,98,74,000	1,80,000	2,97,44,000	3,22,50,000	68,76,000	2,53,74,000
IV.—ARMY HEAD- QUARTERS, STAFF OF COMMANDS, ETC.	2,13,80,059	4,611	2,13,75,448	2,15,39,000	6,000	2,15,33,000	2,17,19,000	16,000	2,17,03,000	2,16,96,000	84,000	2,16,42,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.	6,43,65,470	1,45,74,017	4,97,91,453	5,75,36,000	1,52,61,000	5,43,74,000	5,43,74,000	1,41,87,000	4,01,87,000	5,15,74,000	1,26,87,000	3,88,87,000
VI.—SPECIAL SER- VICES.	10,959	45,136	—84,177	12,000	...	12,000	12,000	8,000	4,000	11,000	1,000	10,000
VII.—TRANSPORTA- TION, CONSERV- ANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	3,47,62,967	53,75,931	2,93,87,036	3,34,87,000	22,60,000	3,12,27,000	3,20,77,000	30,99,000	2,89,78,000	3,25,27,000	24,84,000	3,00,43,000
VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS.	3,53,01,129	95,64,730	7,57,36,399	8,51,76,000	69,27,000	7,82,49,000	8,55,17,000	1,01,96,000	7,53,21,000	8,43,43,000	95,72,000	7,47,71,000
TOTAL PART A.— STANDING ARMY	50,29,45,826	3,23,99,997	47,05,45,829	48,84,33,000	2,71,80,000	46,12,53,000	48,28,87,000	3,02,30,000	45,26,57,000	48,29,66,000	3,45,55,000	44,84,11,000
PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES.	79,08,272	30,349	78,77,923	96,39,000	5,000	96,34,000	89,24,000	30,000	88,94,000	91,03,000	20,000	90,83,000
PART C.—ROYAL AIR FORCE.	2,34,23,545	2,12,877	3,32,10,668	2,41,06,000	1,66,000	2,39,40,000	2,50,23,000	2,73,000	2,47,50,000	2,36,12,000	1,56,000	2,34,56,000
GRAND TOTAL	53,42,77,648	3,26,43,223	50,16,34,425	52,21,78,000	2,78,51,000	49,48,27,000	51,68,34,000	3,05,33,000	48,63,01,000	51,56,81,000	3,47,31,000	48,09,50,000

EXPLANATIONS.

Budget, 1931-32 (net) is less than budget, 1930-31 (net) by Rs. 1,38·77 lakhs. The decrease is made up of the following variations ;—

(In lakhs of rupees.)

Decreases—

(1) Fighting Services, due mainly to reduction in rates of kit and clothing allowances and receipt of India's share of the surplus in the Army, Navy and Air Force Insurance Fund partly counterbalanced by an increase under pay of British soldiers which was under-budgetted in 1930-31	16·35
(2) Supply companies and depots due to anticipated shortages in Establishment	2·95
(3) Animal Transport as a result of mechanisation	3·68
(4) Remount Depots due to all round reductions and economy	3·46
(5) Purchase and manufacture of stores due chiefly to a fall in prices and to less demands	66·84
(6) Transportation charges due mainly to economies and to larger miscellaneous receipts	11·37
(7) Non-Effective—due chiefly to arrear credits as a result of reallocation of the shares of pensions of officers, etc. between His Majesty's Imperial and the Indian Governments	34·78
(8) Auxiliary and Territorial Forces due chiefly to the reduction of Rs. 5 lakhs in the grant for expansion of Territorial Forces	5·51
(9) Royal Air Force due mainly to smaller initial expenditure on re-equipment of Squadrons and reduction in outlay on Royal Air Force works	4·84
(10) Smaller reserve placed at the disposal of the Principal Staff Officers	7·45
	1,57·23

Increases—

(1) Mechanical Transport Units, etc., due to mechanisation	5·89
(2) Arsenal and depots due to an under-estimate in 1930-31 and increases in establishments, etc.	3·16
(3) Medical Services due chiefly to revision of pay of assistant surgeons, etc.	1·75
(4) Military Accounts Offices, due mainly to the decision to debit the expenditure on pension payments to this head and to annual increments	4·27
(5) Staffs due partly to ordinary fluctuations and partly to reorganisation in certain staff appointments	1·09
(6) Other variations (net)	2·30
	18·46

Net decrease	1,38·77
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EXPLANATIONS—*contd.*

Revised 1930-31 (net) is less than budget 1930-31 (net) by Rs. 85.26 lakhs made up of the following variations ;—

<i>Decreases—</i>	(In lakhs of rupees.)	
(1) Smaller outlay on purchase and manufacture of stores due mainly to fall in prices	12.62	
(2) Remount Depots due to shortages in establishment, fall in prices and economies	3.72	
(3) Transportation charges due chiefly to economies and credits from the sale of Military saloons	22.90	
(4) Non-Effective, due mainly to arrear credits from His Majesty's Imperial Government and Provincial Governments in India	34.28	
(5) Auxiliary and Territorial Forces due chiefly to saving in the grant for expansion of Territorial Forces (5 lakhs) and other miscellaneous causes	7.40	
(6) Saving in the provision for special measures. This amount has been earmarked for expenditure in future years on the same measures for which it was intended.	10.00	
(7) Elimination of the reserve at the disposal of the Principal Staff Officers and special emergency grant expenditure against which has been and will be compiled under appropriate heads. Of this, a sum of Rs. 7 lakhs has been earmarked for expenditure in future years on a specified special measure	19.63	
(8) Other variations (net)	1.18	
	<u>1,11.73</u>	
 <i>Increases—</i>		
(1) Fighting Services due mainly to an under-estimate under pay of British troops partly counterbalanced by reduction in the rates of kit and clothing allowances, etc.	5.04	
(2) R. A. F. due chiefly to larger outlay on stores partly counterbalanced by decrease in works expenditure	6.42	
(3) Exchange on English expenditure (net)	15.01	
	<u>26.47</u>	
Net decrease	<u>85.26</u>	

FOR THE YEAR 1931-32.

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EXPLANATIONS—*concl.*

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES.

SUMMARY OF ESTIMATE.

Sub-heads,	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.	15,94,47,404	3,90,177	15,90,57,227	15,20,32,000	3,12,000	15,17,20,000	15,33,55,000	4,42,000	15,29,13,000	15,15,18,000	3,87,000	15,11,31,000
B.—UNITS SURVIVING IN THE COLOMBIA.	3,95,555	3,78,325	17,230	4,38,000	4,20,000	18,000	3,95,000	3,75,000	20,000	3,95,000	3,75,000	20,000
TOTAL INDIA	15,98,42,959	7,68,502	15,90,74,457	15,24,70,000	7,32,000	15,17,38,000	15,37,50,000	8,17,000	15,29,33,000	15,19,13,000	7,62,000	15,11,51,000
ENGLAND	3,58,71,803	5,68,457	3,53,03,346	3,55,95,000	3,92,000	3,52,03,000	3,50,55,000	5,43,000	3,45,12,000	3,50,51,000	8,90,000	3,41,55,000
EXCHANGE	2,90,370	6,827	2,84,543	..	..	..	4,81,000	7,000	4,24,000	..	..	..
TOTAL HEAD I	19,60,04,512	18,43,286	19,46,62,226	18,80,65,000	11,24,000	18,69,41,000	18,92,36,000	13,67,000	18,78,69,000	18,69,64,000	16,58,000	18,53,06,000

(a) Includes Rs. '33 lakhs for new measures.

(b) " " -79 " " "

EXPLANATIONS.

Budget 1931-32 is less than Budget 1930-31 by Rs. 16.5 lakhs (net) mainly as the result of the following variations:—

(In lakhs of rupees.)

Decreases—

(1) Reorganisation of Medium Artillery	1.38	
(2) Smaller provision for pay of Indian officers and other ranks due to anticipated shortages	1.68	
(3) Smaller provision for money allowance in lieu of rations based on past actuals . . . . .	.75	
(4) Reduction in rates of kit and clothing allowances	10.66	
(5) Larger receipts from the Posts and Telegraphs Department towards contribution for soldiers employed as military telegraphists and larger miscellaneous receipts . . . . .	.69	
(6) Smaller expenditure in England mainly under furlough allowances, discharge gratuity, deferred pay and voyage pay of British troops, Unemployment Insurance and pay of soldiers attending vocational courses	5.68	
(7) Receipt in England of India's share of the surplus in the Army, Navy and Air Force Insurance Fund	4.80	
(8) Reduction of provision as a result of new measures . . . . .	.79	
(9) Other variations (net) . . . . .	.32	
		16.75

Increases—

(1) Mechanisation of Sappers and Miners . . . . .	.23	
(2) Reorganisation of Royal Artillery Training Centre and Fort Armaments . . . . .	.20	
(3) Provision for extra day in 1931-32 (leap year)	1.50	
(4) Increased provision for pay and allowances of British other ranks due to an under-estimate in 1930-31	5.54	
(5) Increased provision for deferred pay based on past actuals	2.93	
		10.40
Net decrease		16.35

N.B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

DETAIL OF SUB-HEADS.

SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA.

1930-31.			1931-32.			1930-31.			1931-32.			Budget Estimates.						
Officers with King's commissions.			Officers with King's commissions.			Officers with King's commissions.			Officers with King's commissions.			Budget Estimates.						
Units.	British officers.	Indian officers.	British other ranks.	Indian officers.	Indian other ranks.	Follo-wers.	Units.	British officers.	Indian officers.	Indian other ranks.	Follo-wers.	Units.	British officers.	Indian officers.	Indian other ranks.	Follo-wers.	Rs.	Rs.
5	185	..	135	2,866	..	50	1,370	5	135	..	135	2,866	..	50	1,370	(1) Fighting services—		
21	266	28	294	..	399	10,381	4,326	21	268	26	294	..	399	10,381	4,326	(a) British Cavalry .	45,99,000	43,29,500
..	401	28	429	2,866	399	10,431	5,696	..	403	26	429	2,866	399	10,431	5,696	(b) Indian Cavalry .	84,01,000	82,73,000
..	28	..	28	773	7	407	439	4	28	..	28	824	4	280	396	(c) Royal Horse Ar-	1,30,00,000	1,26,02,500
11	301	..	301	6,824	44	2,191	2,593	14	301	..	301	6,824	40	2,000	2,433	(d) Royal Field Artil-	13,50,000	13,15,110
6	134	..	134	690	123	6,576	740	9	134	..	134	680	123	6,621	771	(e) Mountain Artillery	1,18,26,000	1,12,31,000
2	54	..	54	1,276	12	690	232	3	54	..	54	1,226	10	442	204	(f) Medium Artillery .	45,78,850	45,32,000
1	20	..	20	316	5	223	44	4	20	..	20	327	4	194	36	(g) Heavy Artillery .	24,48,000	22,60,000
..	22	..	22	72	22	1,436	299	3	22	..	22	90	22	1,436	211	(h) Training Centres, Depots, etc. .	6,23,700	6,14,000
..	559	..	559	9,951	213	11,522	4,307	..	559	..	559	9,951	203	10,973	4,051		8,47,900	9,48,000
8	117	..	117	182	149	7,176	642	8	117	..	117	184	149	7,231	613	(i) Engineers .	2,16,76,450	2,09,05,110
..	95	8	103	..	134	5,753	281	..	96	7	103	..	134	5,801	281	(j) Pioneers—	52,56,310	52,35,800
..	95	8	103	..	134	5,753	281	..	96	7	103	..	134	5,801	281	(1) Active battalions 6		
..	95	8	103	..	134	5,753	281	..	96	7	103	..	134	5,801	281	(2) Hazara Pioneers 1		
..	95	8	103	..	134	5,753	281	..	96	7	103	..	134	5,801	281	(3) Corps Headquarters 3	32,18,000	31,87,000
..	95	8	103	..	134	5,753	281	..	96	7	103	..	134	5,801	281	(4) Companies (training) excluding one of Hazara Pioneers 6	82,18,000	81,87,000
45	1,260	..	1,260	39,787	45	1,890	2,745	45	1,260	..	1,260	39,787	45	1,890	2,745	(k) British Infantry—		
1	1	..	1	..	3	230	12	1	1	..	1	..	3	248	12	(1) British Infantry Battalions	4,89,05,760	5,02,39,800
80	901	59	960	..	1,601	56,639	3,600	80	900	60	960	..	1,601	56,609	3,600	(2) Training Company for ditto		
20	260	..	260	..	441	18,399	1,100	20	260	..	260	..	441	18,399	1,100	(l) Indian Infantry—		
19	93	..	93	..	130	857	57	13	90	..	90	..	126	841	54	(1) Indian Infantry battalions, Active.		
80	89	..	80	..	160	11,920	640	80	80	..	80	..	160	11,920	640	(2) Indian Infantry Battalions, Gurkhas	4,74,85,200	4,71,54,500
..	2,595	69	2,654	39,787	2,380	89,935	8,154	..	2,591	60	2,651	39,767	2,376	89,937	8,151	(3) Indian Infantry battalions, Training—		
..	2,595	69	2,654	39,787	2,380	89,935	8,154	..	2,591	60	2,651	39,767	2,376	89,937	8,151	(i) Headquarters .		
..	2,595	69	2,654	39,787	2,380	89,935	8,154	..	2,591	60	2,651	39,767	2,376	89,937	8,151	(ii) Companies	9,63,91,000	9,73,96,000

2	4	..	4	4	804	2	4	..	4	4	256	(m) Royal Tank Corp—		
8	96	..	96	1,100	804	8	96	..	96	1,100	256	(1) Headquarters	25,08,700	24,01,700
100	..	100	1,161	..	..	804	100	..	100	1,164	..	..	..	256	(2) Armoured Car Companies	25,08,700	24,01,700
153	..	153	2,243	55	3,509	771	159	..	159	2,246	71	3,473	739		(n) Indian Signal Corps	64,77,490	63,18,500	
..	..	..	..	..	2,943	..								2,943	(o) Reservists—		
..	..	..	..	..	2,329	..								2,329	(1) Cavalry		
..	..	..	..	..	1,698	..								1,678	(2) Artillery		
..	..	..	..	..	1,221	..								1,221	(3) Engineers	26,87,000	26,48,000
..	..	..	..	..	24,400	..								24,680	(4) Pioneers		
..	..	..	..	..	994	..								994	(5) Infantry		
1	..	1	1	..	652	3	1	..	1	1	..	654	3		(6) Signala service			
..	..	..	..	..	78	..								748	(7) Railway Nucleus Reserve		
1	..	1	1	..	84,318	3	1	..	1	1	..	85,245	3		(8) Supplementary Reserve	26,87,000	26,48,000	
4,021	95	4,116	56,194	3,330	1,62,839	20,153	4,020	93	4,119	56,199	3,332	1,63,091	19,790		Total (1) Fighting services	15,12,15,000	15,06,85,000	
2	..	2	..	5	112	62	2	..	2	..	5	112	62		(II) Miscellaneous—			
68	12	80	..	..	..	..	68	12	80	..	..	..	..		(a) Governor-General's Body Guard	1,17,000	1,17,700
															(b) Officers with King's commissions un-employed or under training for the Indian Army	4,50,000	4,35,300	
															(c) Leave allowances paid by non-military departments	2,50,000	2,30,000	
70	12	82	..	5	112	62	70	12	82	..	5	112	62		Total	8,17,000	8,38,000	
4,001	107	4,108	56,194	3,385	1,62,751	20,220	4,096	105	4,201	56,199	3,337	1,63,203	19,852		Total—Sub-head A.— Forces in India Proper and Burma	15,20,32,000	15,15,18,000	

FOR THE YEAR 1931-32.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

The totals shown against Head I-A-(I) are distributed under detailed heads as follows:—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate	Estimate,
31.	32.	Rs.	1930-31.	1930-31.	1931-32.
			Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A—FORCES IN INDIA					
PROPER AND BURMA.					
UNDER CONTROL OF THE ADJUTANT					
GENERAL IN INDIA.					
(I) Fighting services.					
Detailed heads—					
4,116	4,119	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	3,75,43,769 {	3,71,72,000	3,71,43,000 {
				—380	3,72,19,000 {
56,194	56,199	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	5,68,71,975 {	5,27,33,000	5,47,95,000 {
				270	5,34,39,210 {
3,330	3,332	(3) Pay and allowances			
1,62,639	1,63,091	* (including money allowances) of Indian Officers and all other ranks including civilians	4,12,88,953 {	3,99,07,000	3,97,21,000 {
				23,770	3,97,00,060 {
		(4) Pay and allowances of Indian reservists (other than regulars)	11,856	41,000	21,000
		(5) Pay and allowances of clerical and other Indian establishment . . . . .		..	6,000
20,158	19,790	(6) Pay and allowances (including money allowances) of followers	41,02,367 {	40,33,700	40,73,000 {
		(7) Money compensation in lieu of rations to British troops		—390	40,39,000 {
		(8) Money compensation in lieu of rations to Indian troops and followers	4,19,272	4,51,000	3,70,000
		(9) Kit and clothing allowances for British troops	61,03,379 {	61,28,900	55,64,000 {
				10	55,66,000 {
		(10) Kit and clothing allowances for Indian troops and followers	58,55,055 {	57,73,000	52,55,000 {
				1,580	52,58,000 {
		(11) Prizes for skill-at-arms and contract and miscellaneous allowances	23,29,558 {	21,92,000	21,27,000 {
				5,749	21,26,000 {
		(12) Incidental expenses	5,54,180 {	5,77,000	5,75,000 {
					5,60,000
Carried over		15,50,80,384	14,90,39,200	14,96,44,000	14,82,35,800

*Includes 300 Recruit Boys.

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>				
UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—<i>contd.</i>				
(1) <i>Fighting Services—contd.</i>				
Detailed heads—<i>contd.</i>				
Brought forward	15,50,80,364	14,90,39,200	14,96,44,000	14,82,35,800
(13) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	29,445	31,700	26,00	30,000
(14) Deferred pay to Indian troops	20,32,436	{ 17,41,000 1,340	22,00,000	20,35,000
(15) Miscellaneous expenditure incurred regimentially on account of stores	1,66,357	{ 1,76,410 650	1,73,000	{ 1,73,610 4,200
(16) Expenditure on annual practice, field train and telegraph stores and equipment.	2,39,071	2,24,700	2,33,000	2,06,390
TOTAL SUB-HEAD A (I).	15,75,47,673	15,12,15,000	15,22,76,000	15,06,85,000

EXPLANATIONS.

SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA.

(I)—Fighting services.

ORGANISATION.

British Cavalry.

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

Organisation of the Regiment.—In 1929, the number of Sabre Squadrons in each Regiment was reduced from 3 to 2, and a third Squadron formed for the employment of Machine Guns which were removed from the Headquarters Wing. The Regiment now comprises a Headquarter Wing, one Machine Gun Squadron and two Sabre Squadrons.

Indian Cavalry.

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

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

2. In the post-war re-organisation, the 39 regiments were converted from a *silladar** to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of a H. Q. Wing (including a Machine Gun Troop) and three sabre squadrons with the following peace establishment:—

British Officers.	Indian Officers.	Indian Other Ranks.	Followers.
14	19	493	206

3. The total reserve establishment of the Indian cavalry is 2,943 (Class A. 1,071 and Class B. 1,872). Class A reservists are trained annually and Class B biennially.

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

Royal Artillery.

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

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

EXPLANATIONS—*contd.*

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

	Number of Batteries to a Brigade.	Number of guns to a Battery.	Number of Brigades, etc.
Royal Horse Artillery	..	Six-13 pr.	No Brigade organisation exists in India. There are 4 Independent Batteries.
Field, Horsed	4	3 Batteries of six 18 prs. each 1 Battery of six 4.5" Hows. or 2 Batteries of six 18 prs. each and 2 Batteries of six 4.5" Hows. each.	10 Brigades*
Field, Mechanized	4	2 Batteries of six 18 prs. each, and 2 Batteries of six 4.5" Hows. each.	1 Brigade.
Mountain	4	1 Light Battery (British) 2 Indian Mountain Batteries each of four 3.7" Hows. and 1 Indian Mountain Battery of four 2.75" guns.	2 Brigades. 1 Unbrigaded Battery. 1 Section—Chitral.
	4	1 Light Battery (British) and 3 Indian Mountain Batteries each of four 3.7" Hows.	4 Brigades.
Medium	4	3 Batteries of six 6" Howitzers 1 Battery of six 60 pdrs.	2 Brigades.
Anti-Air craft . . . . .	..	Eight 3 inch 20 cwt.	At present only half Battery.
Heavy . . . . .	..	Various	2 Batteries.

* 6 on Higher Establishment, 3 on Lower Establishment and 1 Reinforcement Brigade.

(ii) *Ammunition Columns*.—Two Divisional and one Field—All mechanized.

(iii) *Training Centres*.—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field, Medium and Anti-Air Craft Artillery.

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

Engineer Units.

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

- (1) Field Units.
- (2) Works Services (provided for under M. E. S.).
- (3) Defence Lights.
- (4) Transportation.

1. *Field Units*.—The Field Units in India consist of 4 Field Troops, 18 Field Companies, 4 Divisional Headquarters Companies, 3 Army Troops Companies and 2 Railway Companies. The units form part of the 3 Corps of Sappers and Miners.

The British Officers and British other ranks of the Corps of Sappers and Miners are found and maintained by the Corps of Royal Engineers.

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

All Field Units of Sappers and Miners are maintained on a pack basis in distinction to the practice in similar units of the British Army at Home.

2. *Defence Lights*.—Defence Light Sections, which are small cadre units and consist of a few R. E. ranks and lascars, are utilised for maintaining the lights at defended ports. There are sections at Karachi, Bombay and Calcutta.

EXPLANATIONS—*contd.*

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

(ii) *Main Changes*.—The Corps of Burma Sappers and Miners was abolished in 1929 and the Bridging Train abolished in 1927.

Pioneers.

Like the Indian Infantry, in the post-war reorganisation the Pioneers were linked into groups of (2 or 3) battalions with a training battalion for each group. The Hazaras were not grouped and remained an Independent battalion.

2. In 1928-29 the Pioneers were reorganised into 3 Corps, the Hazara Pioneers being still maintained as an Independent battalion. Each Corps consists of:—

(a) Corps Headquarters (including 2 training companies).

(b) Two active battalions.

3. The total reserve establishment is 1,221 (Class A.-276 and Class B.-945). Class A is trained annually and Class B biennially.

4. *Reliefs*.—Corps Headquarters and the Hazara Pioneers are stationed at permanent locations. Reliefs of active battalions are carried out in the same way as those of infantry active battalions.

British Infantry.

Organisation.—There are 45 British Infantry Battalions in India. Each Battalion is linked to a Battalion of the same Regiment in the United Kingdom; its strength is maintained by drafts from this Home Battalion, which, in turn, receives recruits from the Regimental Depot after they have done a course lasting 20 weeks.

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

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

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

Headquarter Wing—

1 Machine Gun Company.

3 Rifle Companies.

The Headquarter Wing is to have 4 anti-tank weapons. Each Rifle Company has 8 Lewis Guns.

The Machine Gun Company is organised into:—

Headquarters and 2 platoons (one pack and the other draught) each of 3 sections of 2 Vickers Guns.

Indian Infantry.

In 1914 the number of Indian Infantry units was:—

95 Infantry Regiments of 1 Battalion	. . . . .	95 Battalions.
11 Infantry Regiments of 2 Battalions	. . . . .	22 "
		<u>117 "</u>

Several units were raised during the war and disbanded on its termination.

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

* Active

† Since reduced to 2.

EXPLANATIONS—*contd.*

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

Active Battalions (excluding Gurkhas) in India	80
Gurkha Battalions (all in India)	20
Training Battalions (all in India)	18

(3) *Reserve Establishment.*—The total infantry reserve establishment (for 81† Battalions at 280 per battalion) is 22,680 (Class A. 5,508 and Class B.—17,172). Class A reservists are trained annually, Class B biennially.

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

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

Royal Tank Corps.

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank Battalions and Armoured Car Companies. There are 8 of the latter, but none of the former, in India.

Organisation.—An Armoured Car Company consists of a Headquarters and 3 Sections and is armed with 16 armoured cars; 4 for Company Headquarters and 4 each per Section. The armoured cars at present in India are of various types.

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

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

The Royal Tank Corps School, India, located at Ahmednagar, trains officers and N. C. O.s as instructors in drill, armoured car machinery and tactical handling of armoured cars and in driving and maintenance of armoured cars and tenders. It is budgetted for under Head II-A. (i) (h).

Signals.

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

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

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

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

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

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

"T" Company.—This unit is recruited from all British units in India and forms a reserve of trained operators for the Army. The men are trained and employed by the Indian Posts and Telegraphs Department.

* The cost of 2 Indian Infantry Battalions (including their affiliated Training Companies in India) serving overseas is charged to the Impl. Govt.

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

EXPLANATIONS—*contd.*

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

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

Reservists.

The Army Reserve is intended to supplement the Regular Army on mobilization. It consists of:—

- (1) The Army in India Reserve of Officers.
- (2) Indian Army Reservists.
- (3) The Indian Supplementary Reserve.
- (4) The Railway Reserve Regiment.

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

The Establishment of the Army in India Reserve of Officers is 1,850.

Training is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted.

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

In time of peace every officer receives a retaining fee of Rs. 200 per annum. This allowance includes a sum for the maintenance of the prescribed outfit.

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

(2) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It comprises Class A and Class B (which includes the old classes I and II).

Training is carried out annually or biennially according to:—

- (i) The arm of the Service to which the reservist belongs; or
- (ii) Whether the reservist is in Class A, which trains annually, or in Class B, which trains biennially.

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

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

The Indian Supplementary Reserve is divided into two categories:—

- (1) Category A, comprising four classes of tradesmen (electrician, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month annually (2 months in the case of electricians and one month annually thereafter).
- (2) Category B, consisting of 33 classes of tradesmen who are not required to undergo training in peace but are annually trade-tested

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

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

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

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

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

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

EXPLANATIONS—*contd.*

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

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

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

General.

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

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

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

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

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

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

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesman's rates if employed in a technical arm of the service, messing allowance at 3½ annas a day (6 annas during the winter months and 5 annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. The recoveries in India of allotments paid in England as well as of deductions made in the pay of British soldiers under the Contributory Pensions rules are recorded here.

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The savings on this account have been calculated to amount to over Rs. one crore after seven years.

Items (3) and (4).—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A and Rs. 4 per mensem for class B reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, corps pay in the case of mechanical transport drivers, allowance

EXPLANATIONS—*contd.*

to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowances at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles are included under this head. Rs. 4 per mensem during winter months and Rs. 1-8-0 per mensem during the summer is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan.

Item (5).—Represents pay of the Staff of the Nucleus Reserve of the Railway Reserve Regiment.

Item (6).—Includes pay and tradesmen's rates of pay to enrolled followers and merrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of annas 4 per diem.

Items (7) and (8).—When individuals entitled to free rations cannot be supplied with them money allowances in lieu are granted. They are mainly drawn when travelling by rail.

Item (9).—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 105.

Item (10).—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rates for mounted and dismounted Indian officers are Rs. 48 per annum and Rs. 47-4-0 per annum, respectively inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks the rates for mounted and dismounted men are Rs. 40-8-0 and Rs. 39-12-0 per annum, respectively. In the case of enrolled followers serving with mounted and dismounted units, the rates are Rs. 26-4-0 and Rs. 23-4-0 respectively per annum.

Item (11).—Includes allowance to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules line contingent allowance and cost of maintenance and replacement of typewriters. Also includes prizes for lance and sword practice, skill in driving, etc.

Item (12).—This comprises among other items, cost of official postage, telegrams, rewards to recruiters, expenditure incurred regimentally on account of rail fares of reservists and subsistence allowance to recruits, dentistry charges such as the provision of artificial teeth, supply of water from other than military sources such as municipalities, etc.

Item (13).—Deferred pay to British non-commissioned officers and men, ~~supplied up to~~ 1st April 1898 and gratuities to British non-commissioned officers and men ~~and~~ ^{from 1st} March 1898 are included here.

Item (14).—A lump sum payment is made to Indian non-commissioned officers and men on discharge calculated at Rs. 2 for each month of service. This is additional to pension or gratuity earned by total service.

Item (15).—Cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., and charges on account of the manufacture and repair of section boxes for small arms ammunition are charged to this head.

Item (16).—Cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced and of stores used in the sappers and miners park and for field practice, is compiled under this head.

EXPLANATIONS—*conold.*

The following main changes in the organisation of the Army in India have been considered in Budget, 1931-32 :—

- (a) Increase of 1 British other rank and 84 Indian other ranks and a decrease of 12 followers in Sappers and Miners units due to mechanisation of Divisional Headquarter Companies and Field Companies.
- (b) Reorganisation of the Indian Signal Corps and Mechanisation of 'B' Corps Signals and No. 2 Cavalry Troop involving an increase of 6 British Officers, 3 British other ranks, 17 Indian Officers and Indian other ranks and a decrease of 21 followers.
- (c) Reorganisation of 2 Royal Horse Artillery Batteries involving an increase of 34 British other ranks and a decrease of 2 Indian officers, 84 Indian other ranks and 28 followers.
- (d) Alteration in establishment of 'Z' Field Ammunition Column involving an increase of 1 Indian other rank and a decrease of 2 followers.
- (e) Reorganisation of Indian Mountain Artillery Brigades involving a decrease of 30 British other ranks and an increase of 45 Indian other ranks and 31 followers.
- (f) Reorganisation of Medium Artillery involving a decrease of 48 British other ranks, 2 Indian officers, 248 Indian other ranks and 78 followers.
- (g) Alteration to Heavy Artillery establishments involving an increase of 11 British other ranks and a decrease of 1 Indian officer, 34 Indian other ranks and 8 followers.
- (h) Alteration to establishments of Royal Artillery Training Centre and Fort Armaments involving an increase of 18 British other ranks and 6 Indian other ranks.
- (i) Decrease of 48 followers in Armoured Car Companies, Royal Tank Corps.

Budget 1931-32 is less than Budget 1930-31 by Rs. 5.30 lakhs the reduction being due chiefly to the following causes :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Mechanisation of 'B' Corps Signals and No. 2 Cavalry Troop . . . . .	.10
(2) Reorganisation of Indian Mountain Artillery Brigades . . . . .	.04
(3) Reorganisation of Medium Artillery	1.38
(4) Decrease of followers in Armoured Car Companies, Royal Tank Corps . . . . .	.11
(5) Less provision for Indian officers and Indian other ranks due to shortages anticipated based on the actual strength during the year 1930-31	1.68
(6) Smaller provision for money compensation in lieu of rations, based on previous actuals . . . . .	.75
(7) Reduction in the rates of kit and clothing allowances	10.66
(8) Net decrease under miscellaneous items . . . . .	.42
(9) Reduction as a result of new measures . . . . .	.79
	15.93
<i>Increases—</i>	
(1) Mechanisation of Divisional Headquarter Companies and Field Companies, Sappers and Miners . . . . .	.23
(2) Reorganisation of Royal Horse Artillery Batteries . . . . .	.03
(3) Reorganisation of Heavy Artillery . . . . .	.04
(4) Reorganisation of Royal Artillery Training Centre and Fort Armaments . . . . .	.20
(5) Provision for extra day in 1931-32 (leap year)	1.50
(6) Increased provision for pay and allowances of British other ranks due to an under-estimate in 1930-31. (Although the provision for 1931-32 shows an increase over Budget 1930-31 it takes into consideration the effect of men coming to India on lower rates of pay. The Budget for 1931-32 takes into account a reduction of 15.06 on this account as compared with the Revised 1930-31)	5.54
(7) Introduction in 1930-31 of grade of driver mechanic in Royal Tank Corps (final instalment) . . . . .	.16
(8) Increased provision for deferred pay based on previous actuals	2.93
	10.63
Net decrease	5.30

The average anticipated shortage of British troops in 1931-32 is 500.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

The totals shown against Head I. A (I) are distributed under various minor and detailed heads as follows.

Numbers.			Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.						
(I) FIGHTING SERVICES.						
MINOR HEAD (a)—BRITISH CAVALRY—						
Detailed heads—						
135	135	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		9,26,000		9,30,000
2,866	2,866	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		29,79,000		{ 27,75,000 —11,000
50	50	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks		15,000		15,000
1,370	1,370	(4) Pay and allowances (including money allowances) of followers		2,55,000		2,40,000
		(5) Money compensation in lieu of rations to British troops				
		(6) Money compensation in lieu of rations to Indian troops and followers		5,000		5,000
		(7) Kit and clothing allowances for British troops		3,18,000		2,84,000
		(8) Kit and clothing allowances for Indian troops and followers		5,000		5,000
		(9) Prizes for skill at arms and contract and miscellaneous allowances		79,000		75,000
		(10) Incidental expenses		12,000		7,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		2,000		1,500
		(12) Deferred pay to Indian troops		—		—
		(13) Miscellaneous expenditure incurred regimentally on account of stores		3,000		3,000
Total Minor Head (a)			45,20,024	45,99,000		43,29,500
Carried over			45,20,024	45,99,000		43,29,500

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		45,20,024	45,99,000		43,29,500-
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (b)—INDIAN CAVALRY.					
Detailed heads—					
294	294	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	30,10,000		28,60,000-
10,780	10,780	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks	{ 37,43,000		37,70,000-
4,326	4,326	(3) Pay and allowances (including money allowances) of followers	{ -3,230		
		(4) Money compensation in lieu of rations to British troops	8,11,000		8,10,000-
		(5) Money compensation in lieu of rations to Indian troops and followers	20,000		19,000-
		(6) Kit and clothing allowances for British troops	-		-
		(7) Kit and clothing allowances for Indian troops and followers	4,92,000		4,40,000-
		(8) Prizes for skill at arms and contract and miscellaneous allowances	2,01,000		2,00,000-
		(9) Incidental expenses	25,000		25,000-
		(10) Deferred pay to Indian troops	93,000		1,40,000-
		(11) Miscellaneous expenditure incurred regimentally on account of stores	9,230		9,000-
Total Minor Head (b)		84,07,989	84,01,000		82,73,000-
Carried over		1,29,28,013	1,30,00,000		1,26,02,500-

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts, 1929-29.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Ra.	Ra.	Ra.	Ra.
		Brought forward	1,29,28,013	1,30,00,000		1,26,02,500
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.						
(1) FIGHTING SERVICES—contd.						
MINOR HEAD (c) ROYAL HORSE ARTILLERY.						
Detailed heads—						
28	28	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		2,10,000		2,00,000
773	824	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		8,15,000		8,30,490 680
414	284	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		1,04,000		80,000 —2,030
439	396	(4) Pay and allowances (including money al- lowances) of followers.		85,000		82,000 —310
		(5) Money compensation in lieu of rations to British troops				
		(6) Money compensation in lieu of rations to Indian troops and followers		3,000		3,000
		(7) Kit and clothing al- lowances for British troops		87,000		75,000 480
		(8) Kit and clothing allowances for Indian troops and followers		18,000		18,000 —310
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances		19,000		19,000 3,000
		(10) Incidental expenses.		3,000		3,000
		(11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve		500		500
		(12) Deferred pay to Indian troops		5,000		5,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		500		610
Total Minor Head (c)			13,34,377	13,50,000		13,15,110
Carried over			1,42,62,390	1,43,50,000		1,39,17,610

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,42,62,390	1,43,50,000		1,39,17,610
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(1) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (d)—ROYAL FIELD ARTILLERY.					
Detailed heads—					
301	301	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	22,27,000		23,00,000
6,824	6,824	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	72,72,000		{ 68,49,920 —27,880
2,235	2,040	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	7,10,000		{ 6,20,000 —4,680
2,593	2,433	(4) Pay and allowances (including money allow- ances) of followers	5,15,000		{ 5,00,000 —2,380
		(5) Money compensation in lieu of rations to British troops			
		(6) Money compensation in lieu of rations to Indian troops and followers	20,000		12,000
		(7) Kit and clothing allowances for British troops	7,42,300		{ 6,75,000 —220
		(8) Kit and clothing allowances for Indian troops and followers	1,08,000		{ 1,00,000 —740
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces	1,40,000		{ 1,35,000 —20
		(10) Incidental expenses	39,000		37,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	4,000		4,000
		(12) Deferred pay to Indian troops	46,000		30,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores	5,000		4,000
Total Minor Head (d)		1,17,95,532	1,18,28,000		1,12,31,000
Carried over		2,60,57,922	2,61,78,000		2,51,48,610

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		2,60,57,922	2,61,78,000		2,51,48,610
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(I) FIGHTING SERVICES—contd.					
MINOR HEAD (e)—MOUNTAIN ARTILLERY.					
Detailed heads—					
134	134	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.)	12,38,000		13,00,000
690	660	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	7,71,000		{ 6,50,000 —2,900
6,699	6,744	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	{ 18,20,000 1,670		18,59,900
740	771	(4) Pay and allowances (including money al- lowances) of followers (5) Money compensation in lieu of rations to British troops	1,74,000		1,86,000
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers	20,000		19,000
		(7) Kit and clothing allowances for British troops	76,000		70,000
		(8) Kit and clothing allowances for Indian troops and followers. (9) Prizes for skill at arms and contract and miscellaneous allowan- ces	3,01,000		2,65,000
		(10) Incidental expenses (11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	80,000		85,000
		(12) Deferred pay to Indian troops	18,000		18,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores	2,000		1,000
			74,000		80,000
			3,180		1,000
Total Minor Head (e) .		47,45,315	45,78,450		45,32,000
Carried over		3,08,03,237	3,07,56,850		2,98,80,610

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		Ra.	1930-31.	1930-31.	1931-32.
			Ra.	Ra.	Ra.	Ra.
		Brought forward .	3,08,03,237	3,07,56,850		2,96,80,610
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>						
(J) FIGHTING SERVICES—<i>contd.</i>						
MINOR HEAD (J)—MEDIUM ARTILLERY.						
Detailed heads—						
54	54	(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions		4,17,000		4,00,000
1,276	1,226	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		14,09,000		12,80,000
702	452	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including civili- ans		3,46,000		3,30,000
382	204	(4) Pay and allowances (including money al- lowances) of followers (5) Money compensation in lieu of rations to British troops		64,000		64,000
		(6) Money compensation in lieu of rations to Indian troops and followers		4,000		3,000
		(7) Kit and clothing allowances for British troops		1,42,000		1,30,000
		(8) Kit and clothing allowances for Indian troops and followers		33,000		30,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances		19,000		19,000
		(10) Incidental expenses. (11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		8,000		8,000
		(12) Deferred pay to Indian troops		1,000		1,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		4,000		5,000
				1,000		1,000
Total Minor Head (J) .			24,49,466	24,48,000		22,65,000
Carried over .			3,32,52,703	3,32,04,850		3,19,45,610

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,32,52,703	3,32,04,850		3,19,45,610
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(1) FIGHTING SERVICES—contd.					
MINOR HEAD (g)—HEAVY ARTILLERY.					
Detailed heads—					
20	20	(1) Pay and allowances (including sycc, forage and other allowances) of officers with King's Commissions	1,47,000		1,85,000
316	327	(2) Pay and allowances (including messing al- lowance and allow- ances for families) of British soldiers	3,51,000		{ 3,12,800
233	198	(3) Pay and allowances (including money allow- ances) of Indian offi- cers and all other ranks	55,000		{ -1,800
44	36	(4) Pay and allowances (including money allow- ances) of followers	8,700		8,000
		(5) Money compensation in lieu of rations to British troops	1,000		1,000
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers			
		(7) Kit and clothing al- lowances for British troops	34,000		28,000
		(8) Kit and clothing allowances for Indian troops and followers	10,000		8,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances	6,000		7,000
		(10) Incidental expenses	8,000		8,000
		(11) Deferred pay and gra- tuities to British troops on discharge or on trans- fer to the Army Reserve . . . . .	..	
		(12) Deferred pay to Indian troops	2,000		2,000
		(13) Miscellaneous expen- diture incurred regu- mentally on account of stores	1,000		1,000
Total Minor Head (g) .		6,26,476	6,23,700		6,14,000
Carried over .		3,38,79,179	3,38,28,550		3,25,59,610

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts, 1929 30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
1930-31.	1931-32.				
Brought forward . . .		3,38,79,179	3,38,28,550		3,25,59,610.
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(1) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (h)—TRAINING CENTRES AND DEPOTS, ARTILLERY—					
Detailed heads—					
22	22	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	2,10,000		2,40,000.
72	90	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	1,04,000		{ 1,30,000.
1,452	1,458	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks	3,96,000		{ —600.
209	211	(4) Pay and allowances (including money allowances) of followers	38,000		{ 48,000.
		(5) Money compensation in lieu of rations to British troops			{ 600
		(6) Money compensation in lieu of rations to Indian troops and followers	3,000		4,000.
		(7) Kit and clothing allowances for British troops	7,900		4,000.
		(8) Kit and clothing allowances for Indian troops and followers	62,000		64,000.
		(9) Prizes for skill at arms and contract and miscellaneous allowances	9,000		9,000.
		(10) Incidentalexpenses	10,000		10,000.
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	..	
		(12) Deferred pay to Indian troops	7,000		8,000.
		(13) Miscellaneous expenditure incurred regimentally on account of stores	1,000		1,000.
Total Minor Head (h)		8,44,533	8,47,900		9,48,000.
Carried over		3,47,23,712	3,46,76,450		3,35,07,610.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		Ra.	1930-31.	1930-31.	1931-32.
			Ra.	Ra.	Ra.	Ra.
		Brought forward .	3,47,23,712	3,46,76,450		3,35,07,610
SUB-HEAD A.—FORCES IN INDIA						
PROPER AND BURMA—contd.						
(1) FIGHTING SERVICES—contd.						
MINOR HEAD (i)—ENGINEERS—						
Detailed heads—						
117	117	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		11,46,000		10,65,000
182	184	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		{ 4,25,000		{ 4,60,000
7,325	7,380	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks		{ 270		{ —4,870
642	613	(4) Pay and allowances (including money allowances) of followers		{ 28,10,000		{ 28,50,445
		(5) Money compensation in lieu of rations to British troops		{ 18,620		{ 4,440
		(6) Money compensation in lieu of rations to Indian troops and followers		{ 1,24,000		{ 1,22,000
		(7) Kit and clothing allowances for British troops		{ —280		{ —730
		(8) Kit and clothing allowances for Indian troops and followers		24,000		24,000
		(9) Prizes for skill at arms and contract and miscellaneous allowances		{ 20,000		{ 18,000
		(10) Incidental expenses		{ 10		{ 20
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		{ 3,26,000		{ 3,00,000
		(12) Deferred pay to Indian troops		{ 1,560		{ —305
		(13) Miscellaneous expenditure incurred regimentally on account of stores		48,000		70,000
		(14) Expenditure on annual practice, field train and telegraph stores and equipment		20,000		20,000
			
				{ 65,000		90,000
				{ 930		
				10,000		9,000
				2,17,200		1,98,800
TOTAL MINOR HEAD (i)			53,69,926	52,56,310		52,25,890
Carried over			4,00,93,638	3,09,32,760		3,87,33,500

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930.	1931.	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		4,00,93,638	3,99,32,760		3,87,33,500

SUB-HEAD A.—FORCES IN INDIA
PROPER AND BURMA—*contd.*(1) FIGHTING SERVICES—*contd.*

MINOR HEAD (j)—PIONEERS—

Detailed heads—

103	103	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		11,13,000		10,65,000
5,887	5,935	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks		16,27,000	{	16,39,940 20,510
281	281	(3) Pay and allowances (including money allowances) of followers		51,000		52,000
		(4) Money compensation in lieu of rations to Indian troops and followers		13,000		12,000
		(5) Kit and clothing allowances for Indian troops and followers		2,55,000	{	2,37,000 2,350
		(6) Prizes for skill at arms and contract and miscellaneous allowances.		65,000		61,000
		(7) Incidental expenses.		16,000		16,000
		(8) Deferred pay to Indian troops		71,000		72,000
		(9) Miscellaneous expenditure incurred regimentally on account of stores		7,000	{	5,000 4,200
TOTAL MINOR HEAD (j).		32,70,310	32,18,000			31,87,000
Carried over .		4,33,63,948	4,31,50,760			4,19,20,500

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.			1930-31.	1930-31.	1931-32.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	4,33,63,948	4,31,50,760		4,19,20,500
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.						
(1) FIGHTING SERVICES—contd.						
MINOR HEAD (k)—BRITISH INFANTRY—						
Detailed heads—						
1,261	1,261	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		85,75,000		{ 85,50,000 1,200
39,787	39,787	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		3,39,20,000		{ 3,57,75,030 —38,230
2,168	2,186	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		{ 5,05,000 4,260		5,10,000
2,757	2,757	(4) Pay and allowances (including money al- lowances) of followers		6,27,000		6,60,000
		(5) Money compensation in lieu of rations to British troops		91,000		50,000
		(6) Money compensation in lieu of rations to Indian troops and followers				
		(7) Kit and clothing al- lowances for British troops		43,35,000		39,36,000
		(8) Kit and clothing al- lowances for Indian troops and followers		{ 1,10,000 70		96,000
		(9) Prizes for skill at arms and contract and mis- cellaneous allowances		5,08,000		4,70,000
		(10) Incidentalexpenses		1,52,000		1,52,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		20,000		19,800
		(12) Deferred pay to Indian troops		{ 18,000 430		18,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		40,000		40,000
TOTAL MINOR HEAD (k).			5,34,26,102	4,89,05,760		5,02,39,800
Carried over			9,67,90,050	9,20,58,520		9,21,60,300

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		9,67,90,050	9,20,56,520		9,21,60,300

SUB-HEAD A.—FORCES IN INDIA
PROPER AND BURMA—*contd.*(I) FIGHTING SERVICES—*contd.*MINOR HEAD (1)—INDIAN
INFANTRY—

Detailed heads—

1,393	1,390	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		1,49,97,000	1,51,42,000
90,147*	90,127	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks	{	2,51,01,000	2,47,33,000
5,397	5,394	(3) Pay and allowances (including money allowances) of followers	{	2,290	
		(4) Money compensation in lieu of rations to British troops		10,20,000	10,18,000
		(5) Money compensation in lieu of rations to Indian troops and followers . . . . .		..
		(6) Kit and clothing allowances for British troops		2,10,000	1,89,000
		(7) Kit and clothing allowances for Indian troops and followers . . . . .		..
		(8) Prizes for skill at arms and contract and miscellaneous allowances		38,05,000	34,69,500
		(9) Incidental expenses		7,50,000	7,75,000
		(10) Deferred pay to Indian troops		1,95,000	2,00,000
		(11) Miscellaneous expenditure incurred regimentally on account of stores		13,25,000	15,50,000
				80,000	80,000
TOTAL MINOR HEAD (1) .		4,91,10,115	4,74,85,290		4,71,56,500
Carried over .		14,59,00,165	13,95,41,810		13,93,16,400

* Includes 300 recruit boys.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Budget	Revised	Budget
1930-31.	1931-32.	Accounts, 1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
		Brought forward	14,59,00,165	13,95,41,810	13,93,16,800
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(I) FIGHTING SERVICES—contd					
		Brought forward			
MINOR HEAD (m)—ROYAL TANK CORPS—					
Detailed heads—					
100	100	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		6,56,000	6,82,000
1,164	1,164	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		15,65,000	{ 14,50,000 —4,000
304	256	(3) Pay and allowances (including money allowances) of followers.		93,000	85,000
		(4) Money compensation in lieu of rations to British troops			
		(5) Money compensation in lieu of rations to Indian troops and followers		7,000	7,000
		(6) Kit and clothing allowances for British troops		1,30,000	1,25,000
		(7) Kit and clothing allowances for Indian troops and followers		5,000	3,500
		(8) Prizes for skill at arms and contract and miscellaneous allowances		29,000	29,000
		(9) Incidental expenses		11,000	9,000
		(10) Deferred pay and gratuities to British troops on discharge or on transfer to Army Reserve		200	200
		(11) Miscellaneous expenditure incurred regimentally on account of stores		12,500	15,000
		TOTAL MINOR HEAD (m)	25,07,966	25,08,700	24,01,700
		Carried over	14,84,08,131	14,20,50,510	14,17,18,500

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Accounts,	Budget	Revised	Budget
1930.	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		Rs.	1930-31.	1930-31.	1931-32.
				Rs.	Rs.	Rs.
		Brought forward .	14,84,08,131	14,20,50,510		14,17,18,500
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>						
(I) FIGHTING SERVICES— <i>contd.</i>						
MINOR HEAD (n)—INDIAN SIGNAL CORPS.						
Detailed heads—						
153	159	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		{ 14,00,000		14,50,000
2,243	2,246	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		{ —380		
				31,17,000		{ 29,20,000
3,564	3,544	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		{ 12,15,000		{ 12,57,120
771	739	(4) Pay and allowances (including money al- lowances) of followers.		{ 160		{ —3,240
		(5) Money compensation in lieu of rations to British troops		{ 1,64,000		{ 1,60,000
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers		{ —110		{ —50
		(7) Kit and clothing al- lowances for British troops		30,000		28,000
		(8) Kit and clothing al- lowances for Indian troops and followers . .		2,37,000		{ 2,21,000
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces		{ 1,53,000		{ 1,50,000
				{ —50		{ —240
		(10) Incidental expenses .		{ 64,000		{ 72,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		{ 5,740		{ —20
				48,000		35,000
		(12) Deferred pay to Indian troops		2,000		2,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		{ 31,000		35,000
		(14) Expenditure on an- nual practice, field train and telegraph stores and equipment.		{ —20		
				{ 3,000		4,000
				650		
				7,500		7,500
TOTAL MINOR HEAD (n)			64,66,947	64,77,490		63,18,500
Carried over .			15,48,75,078	14,85,28,000		14,80,37,000

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	1930-31.	Estimate,	Estimate,
31.	32.	Rs.	Rs.	1930-31.	1931-32.
				Rs.	Rs.
		Brought forward	15,48,75,073	14,85,23,000	14,80,37,000
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(1) FIGHTING SERVICES—concl'd.					
MINOR HEAD (a)—RESERVISTS.					
Detailed heads—					
1	1	(1) Pay and allowances of officers with King's commissions		9,00,000	8,50,000
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		5,000	{ 6,000 —70
34,313	35,245	(3) Pay and allowances (including money allowances) of Indian Reservists, Regulars		14,60,000	{ 13,49,653 18,370
		(4) Pay and allowances of other reservists		41,000	30,000
		(5) Pay and allowances of clerical and other Indian establishment . . . . .		..	6,000
3	3	(6) Pay and allowances of Indian followers		4,000	{ 4,000 45
		(7) Money compensation in lieu of rations to British troops . . . . .		..
		(8) Money compensation in lieu of rations to Indian troops . . . . .		..
		(9) Kit and clothing allowances to British troops . . . . .		..
		(10) Kit and clothing allowances for Indian troops		90,000	72,000
		(11) Prizes for skill at arms and contract and miscellaneous allowances		1,75,000	1,00,000
		(12) Incidental expenses		12,000	12,000
TOTAL MINOR HEAD (a).		28,72,595	28,87,000		28,43,000
TOTAL SUB HEAD A (1).		15,75,47,673	15,12,15,000	15,22,76,000	15,06,85,000
Carried over		15,75,47,673	15,12,15,000	15,22,76,000	15,06,85,000

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Budget	Revised	Budget	
1930-1931.	1931-1932.	Accounts, 1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	15,75,47,673	15,12,15,000	15,22,76,000	15,06,85,000
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.						
(II) MISCELLANEOUS.						
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.						
Detailed heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		31,150		34,150
117	117	(2) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		45,420		46,200
62	62	(3) Pay and allowances (including money al- lowances) of Indian followers		13,060		13,100
		(4) Money compensation in lieu of rations to Indian troops		400		400
		(5) Kit and clothing allowances for Indian troops and followers		12,190		11,950
		(6) Hospital charges—pay and allowances of Me- dical officers, sub- assistant surgeons, veterinary assistants and other hospital es- tablishments		4,380		4,400
		(7) Incidental expenses, (8) Contract and Miscel- laneous allowances		1,000		1,000
		(9) Deferred pay to Indian troops		3,650		3,500
		(10) Miscellaneous expen- diture incurred regi- mentally on account of stores		2,000		2,000
				750		1,000
TOTAL MINOR HEAD (a).		1,11,073	1,17,000	1,11,000	1,17,700	
MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY—						
80	80	Pay and allowances of officers with King's Commissions	4,33,753	4,50,000	4,50,000	4,35,300
MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPART- MENTS						
			13,54,909	2,50,000	5,18,000	2,80,000
Deduct—Amount recoverable from His Majesty's Government on account of Recruiting Staff						
			4	..		
TOTAL A-(II)		18,99,731	8,17,000	10,79,000	8,33,000	
TOTAL SUB-HEAD A		15,94,47,404	15,20,32,000	15,33,55,000	15,15,18,000	

CASH EXPENDITURE ON THE FIGHTING SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Governor General's Bodyguard.—Provision for the Governor-General's Bodyguard is made under this minor-head.

Minor Head (b)—Officers with King's Commissions unemployed or under training for the Indian Army.—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian Army, is charged to this minor head.

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

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Payments to War Office for British Forces serving in India		1,86,67,000	1,86,67,000	1,86,67,000
(2) Discharge gratuity and deferred pay of British troops		7,28,000	6,83,000	6,48,000
(3) Pay and allowances of British Soldiers attending vocational courses		4,40,000	3,96,000	3,96,000
(4) Furlough allowances and pay during voyage of British Forces serving in India		22,60,000	20,40,000	20,40,000
(5) Furlough allowances: Indian Army, Regimental		35,60,000	36,00,000	35,60,000
(6) Leave allowances paid by Non-Military Departments		8,80,000	8,00,000	8,40,000
(7) National Health Insurance, Army		5,28,000	5,23,000	5,28,000
(8) Un-employment Insurance, Army		14,00,000	12,00,000	12,00,000
(9) Contributory Pensions Act, 1925		15,84,000	15,84,000	15,84,000
(10) Marriage allowances and allotments, British troops		50,68,000	50,68,000	50,68,000
(11) Marriage allowances and allotments, Indian Army		3,40,000	3,60,000	3,60,000
(12) Bounties to British troops for extension of service . . . . .		..	..	..
(13) Pay of 2nd Lieutenants on appointment to the Indian Army		83,000	83,000	1,08,000
(14) Consolidated clothing allowances of British troops proceeding to India		20,000	23,000	20,000
(15) Miscellaneous Army Charges—Fighting Services		32,000	32,000	32,000
(16) Indian regiment lent for service in the colonies . . . . .		..	1,000	..
TOTAL ENGLAND	3,58,71,883	3,55,95,000	3,50,55,000	3,50,51,000
Exchange on English Expenditure	2,90,670	..	4,31,000	

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.***EXPLANATIONS.**

(1) The cost of raising and training in England British troops for service with the British Army in India is paid to the War Office at an annual rate per head (£11-8s. before the war). The provision here is based on an increase over the pre-war rate; the matter is still under discussion with the War Office.

(4) and (14). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(10) and (11). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(2), (7), (8) and (9). These charges are met from Indian revenues the liability of which is determined by establishments in India or period of service rendered to India.

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

(5) This item represents leave pay of officers of the Indian Army employed regimentally while on leave ex India.

(6) The leave allowances paid to civil officers in respect of leave earned during their Military Service.

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

(16) This item represents expenditure on account of the Indian Regiment employed in the colonies.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

SUB-HEAD B.—INDIAN UNIT SERVING IN THE COLONIES,

("CAPITATION RATE" UNIT.)

Numbers.										Budget Estimate,								
1930-31.					1931-32.					1930-31. 1931-32.								
Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Followers.	Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Followers.	Rs.	Rs.			
	British officers.	Indian officers.						British officers.	Indian officers.									
		Total.						Total.										
1	14	..	14	..	23	866	54	1	14	..	14	..	23	866	54	Minor Head—Indian Infantry	4,38,000	3,95,000
													GROSS EXPENDITURE.					
<u>1</u>	<u>14</u>	<u>..</u>	<u>14</u>	<u>..</u>	<u>23</u>	<u>866</u>	<u>54</u>	<u>1</u>	<u>14</u>	<u>..</u>	<u>14</u>	<u>..</u>	<u>23</u>	<u>866</u>	<u>54</u>	<u>Total Sub-Head B</u>	<u>4,38,000</u>	<u>3,95,000</u>

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MILITARY SERVICES ESTIMATES

EXPLANATIONS.

Sub-Head B.—Indian units serving in the Colonies.—Provision for the cost of the Indian infantry battalion in Hong Kong is made against this Sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster in Hong Kong and partly from recoveries in England from the War Office (Items 4 and 9 on page 64).

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

The details of figures shown against sub-head B are given below :—

Numbers.			Budget	Revised	Budget
1930-	1931-	Accounts,	Estimate,	Estimate,	Estimate,
31.	32.	1929-30.	1930-31.	1930-31.	1921-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN UNIT SERVING IN THE COLONIES.					
MINOR HEAD—(a) INDIAN INFANTRY.					
Detailed heads—					
14	14	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	1,27,000		1,10,000
809	889	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including civilians	2,18,000		2,39,500
54	54	(3) Pay and allowances (including money allowances) of followers	14,000		10,000
		(4) Money compensation in lieu of rations to British troops	—		—
		(5) Money compensation in lieu of rations to Indian troops and followers . . . .	..		..
		(6) Kit and clothing allowances for British troops . . . .	..		..
		(7) Kit and clothing allowances for Indian troops and followers	35,000		25,000
		(8) Prizes for skill at arms and contract and miscellaneous allowances	6,000		6,000
		(9) Incidental expenses	4,000		3,000
		(10) Deferred pay to Indian troops	2,000		500
		(11) Miscellaneous expenditure incurred regimentally on account of stores	2,000		1,000
TOTAL MINOR HEAD (a).		3,95,555	4,38,000	3,95,000	3,95,000
TOTAL SUB-HEAD B.		3,95,555	4,38,000	3,95,000	3,95,000
TOTAL EXPENDITURE—MAIN HEAD I		19,60,05,512	18,80,85,000	18,92,38,000	18,69,64,000

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
<i>India—</i>				
(1) Miscellaneous receipts		2,30,000	3,50,000	2,80,000
(2) Recoveries under Widows, Orphans and Old Age Pension Contributory Act, 1925, from British soldiers employed in Civil Departments		1,000	1,000	1,000
(3) Insurance fees recovered in respect of horses played at polo under A. I. (L) No. B. 171 of 1927		28,000	35,000	30,000
(4) Receipts on account of Indian unit on Colonial service		4,20,000	3,75,000	3,75,000
(5) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists		53,000	53,000	72,000
(6) Receipts on account of insurance fee recovered in respect of horses used for hunting and pigsticking.		..	3,000	4,000
TOTAL INDIA	7,68,502	7,32,000	8,17,000	7,62,000
<i>England—</i>				
(6) Leave allowances paid by Non-Military Departments		..	11,000	
(7) Consolidated clothing allowances		32,000	32,000	28,000
(8) Discharge purchase money		..		
(9) Amount recovered from the Imperial Government on account of Indian Regiment lent for service in the Colonies		3,60,000	3,80,000	3,24,000
(10) Miscellaneous	..	..	1,20,000	5,44,000
TOTAL ENGLAND	5,68,457	3,92,000	5,43,000	8,96,000
Exchange on English Receipts	6,327	..	7,000	..
TOTAL RECEIPTS—MAIN HEAD I	13,43,286	11,24,000	13,67,000	16,58,000

FOR THE YEAR 1931-32.

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*concl.*

MAIN HEAD II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1929-30			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross Expenditure	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA--												
A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	30,40,208	..	30,40,208	31,90,000	71,700	31,18,300	31,43,000	72,000	30,71,000	31,60,000	53,700	31,06,300
A.—(ii) ARMY EDUCATION	33,99,896	3,80,339	30,39,657	36,03,000	2,79,300	33,23,700	35,13,000	2,79,000	32,39,000	35,32,000	2,99,300	32,32,700
B.—INDIAN ARMY SERVICE CORPS	1,76,53,858	48,847	1,76,08,011	1,81,10,000	50,000	1,80,60,000	1,80,67,000	50,000	1,80,17,000	1,79,47,000	50,000	1,78,97,000
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	27,75,261	51,002	27,24,259	29,87,000	26,000	29,61,000	29,19,000	30,000	25,89,000	26,41,000	22,000	26,19,000
D.—ARMY VETERINARY SERVICES	9,11,179	1,003	9,10,176	9,17,000	..	9,17,000	9,10,000	..	9,10,000	9,55,000	1,000	9,54,000
E.—INDIAN ARMY ORDNANCE CORPS	65,37,728	17,034	65,20,692	65,88,000	21,000	65,67,000	66,99,000	18,000	66,81,000	69,04,000	18,000	68,86,000
F.—MEDICAL COLLEGES AND SCHOOLS	2,23,304	532	2,22,772	2,50,000	..	2,50,000	2,54,000	..	2,54,000	2,97,000	..	2,97,000
G.—CENTRAL DISPOSALS ORGANIZATION	11,068	..	11,068	11,000	1,000	10,000	4,000	1,000	3,000	5,000	1,000	4,000
H.—MEDICAL SERVICES	1,46,15,767	3,87,109	1,42,28,658	1,46,74,000	3,50,000	1,43,24,000	1,46,98,000	3,50,000	1,43,48,000	1,48,49,000	3,20,000	1,45,29,000
I.—MILITARY ACCOUNTS OFFICES	1,07,92,805	31,695	1,07,61,110	1,09,19,000	10,000	1,09,09,000	1,10,25,000	17,000	1,10,08,000	1,13,46,000	13,000	1,13,33,000
J.—ECCLIASTICAL ESTABLISHMENTS.	4,40,023	35	4,39,988	4,47,000	2,000	4,45,000	4,37,000	..	4,37,000	4,48,000	2,000	4,46,000
K.—ADMINISTRATION OF CANTONMENTS.	11,76,902	3,30,496	8,46,406	16,59,000	3,88,000	12,76,000	16,59,000	3,83,000	12,76,000	19,67,000	4,19,000	15,48,000

L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDINANCE	14,07,289	1,857	14,65,932	15,01,000	..	15,61,000	15,25,000	..	15,25,000	15,92,000	1,000	15,91,000
M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA	9,23,138	1,465	9,21,673	10,30,000	1,000	10,29,000	10,01,000	1,000	10,00,000	10,79,000	1,000	10,78,000
N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.	1,07,995	..	1,07,995	13,03,000	..	13,03,000	96,000	..	96,000	13,36,000	..	13,36,000
O.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE Q. M. G.	1,91,269	..	1,91,269	2,43,000	..	2,43,000	2,00,000	..	2,00,000	2,13,000	..	2,13,000
P.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	..	..	17,63,000	..	17,63,000	..	..	..	10,18,000	..	10,18,000
TOTAL INDIA	<u>6,42,70,788</u>	<u>12,30,914</u>	<u>6,30,39,874</u>	<u>6,92,65,000</u>	<u>11,95,000</u>	<u>6,80,80,000</u>	<u>6,58,55,000</u>	<u>12,01,000</u>	<u>6,46,54,000</u>	<u>6,92,89,000</u>	<u>12,01,000</u>	<u>6,30,88,000</u>
ENGLAND	43,64,991	40,891	43,24,100	42,92,000	6,000	42,86,000	41,72,000	26,000	41,46,000	43,12,000	22,000	42,90,000
EXCHANGE	35,882	481	35,401	(a) ..	..	..	51,000	..	51,000 (b)	..	..	..
TOTAL MAIN HEAD II	<u>6,86,71,661</u>	<u>12,72,286</u>	<u>6,73,99,375</u>	<u>7,35,47,000</u>	<u>12,01,000</u>	<u>7,23,46,000</u>	<u>7,00,78,000</u>	<u>12,27,000</u>	<u>6,88,51,000</u>	<u>7,36,01,000</u>	<u>12,23,000</u>	<u>7,23,78,000</u>

(a) Includes Rs. 32 '47 lakhs for new measure.

(b) .. 28'08 ..

MAIN HEAD II—

EXPLANATIONS.

Budget 1931-32 (net) is more than Budget 1930-31 by Rs. 32 lakh due to—

<i>Increases—</i>	(In lakhs of rupees.)	
(1) M. T. units etc. due mainly to mechanisation	5.89	
(2) Increased provision under Arsenal and Depots due mainly to an under-estimate in 1930-31, certain increases in establishments and normal fluctuations owing to increments etc.	3.16	
(3) Medical Colleges and Schools due to increase in the number of pupils trained . . . . .	.47	
(4) Medical Services due mainly to revision of pay of assistant surgeons, purchase of X-Ray stores in India and cost of new measures	1.75	
(5) Increase under Military Accounts Offices due mainly to transfer of provision for pension payments from Head VIII (3-12) and annual increments etc.	4.27	
(6) Increased loss on account of water supplied by Military Engineer Services to non-entitled persons in Cantonnments	2.06	
(7) Other items net . . . . .	.22	
	<u>17.82</u>	
 <i>Decreases—</i>		
(1) Less provision for special measures	6.45	
(2) Decrease under Supply Companies and Depots due mainly to anticipated shortages of officers and establishments	2.95	
(3) Decrease under Animal Transport Companies as a result of mechanisation	3.68	
(4) Less provision for Military launches due to I. A. S. C. and I. A. O. C. stores being now issued free . . . . .	.96	
(5) Decrease under Remount Depots etc., due mainly to reduction in cadre of British officers, anticipated absence of more officers on leave, shortages of Indian establishments, reduction in wages of temporary establishment due to fall in prices of staple commodities and economies and other miscellaneous savings	3.46	
	<u>17.50</u>	
Net increase		<u>.32</u>

N. B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

FOR THE YEAR 1931-32.

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ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD II.—

Numbers.		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
1930-31.	1931-32.				
EXPENDITURE IN INDIA.					
SUB-HEAD A. (6)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFFS					
Detailed Heads—					
3	3*	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	39,310		9,980
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	9,250		9,250
8	..	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments	3,720		..
		(4) Money compensation in lieu of rations	230		120
		(5) Kit and clothing allowances	700		420
		(6) Incidental and miscellaneous expenses and allowances	3,340		3,340
TOTAL MINOR HEAD (a).		<u>55,714</u>	<u>56,550</u>	<u>57,000</u>	<u>23,110</u>
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.					
Detailed Heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	73,000		70,000
14	14	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	37,940		39,180
41	49	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments	15,810		19,880
		(4) Money compensation in lieu of rations	500		560
		(5) Kit and clothing allowances	2,180		2,290
		(6) Incidental and miscellaneous expenses and allowances	5,760		5,750
TOTAL MINOR HEAD (b).		<u>1,24,300</u>	<u>1,35,190</u>	<u>1,25,000</u>	<u>1,37,640</u>
Carried over		<u>1,80,014</u>	<u>1,91,740</u>	<u>1,82,000</u>	<u>1,60,750</u>

* Provision made up to 31st May 1931 as the three appointments of Command Superintendents will be abolished from June 1931.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a).—Command Physical Training Staffs.—Command physical training staffs consist of 3 superintendents of physical training (Eastern and Western Command share 1), 4 sergeants and 7 Havildar instructors. The appointments of the three Superintendents will be abolished with effect from 1st June 1931 and the 7 Havildars instructors will be transferred from 1931-32 to the establishment of Army School of Physical Training, Ambala.

2. Command superintendents of physical training are members of the Army physical training staff in India and act as technical advisers to the General Officers Commanding-in-chief to whom they are responsible for all questions that arise in connection with physical training and its correlated subjects, also that the regulations on the subject of physical training and exercises, skill-at-arms, etc., are complied with throughout the Command.

Budget, 1931-32 is less than Budget, 1930-31 by Rs. .33 lakh due to abolition of appointments of three Command superintendents of physical training with effect from 1st June 1931 (Rs. .29 lakh) and transfer of the Indian establishment, 7 Havildar instructors and one clerk to minor head (b) Army School of Physical Training, Ambala (Rs. .04 lakh).

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

2. The annual out-turn of students is British officers 59, British other ranks 147, Indian officers 44 and Indian other ranks 414.

Budget, 1931-32 is more than Budget, 1930-31 by Rs. .02 lakh due to:—

	In lakh of Rs.
(i) Transfer of provision from minor head (a) "Command physical training staffs"	.04
(ii) Fluctuations in rates of pay and allowances of British soldiers	.01
(iii) Reduction in pay and allowances of officers based on past actuals	— .03
	.02

MAIN HEAD II.—

Numbers.			Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,80,014	1,91,740	1,82,000	1,60,750
SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTAB- LISHMENTS—contd.						
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.						
Detailed Heads—						
33	33	(1) Pay and allowances (including syce, forage and other allowances) of officer students .		3,89,610		3,93,000
11	11	(2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		2,22,030		2,22,080
6	6	(3) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		20,470		21,190
32	32	(4) Pay and allowances including money allow- ances of Indian officers and all other ranks in- cluding clerks and all other establishments .		18,030		18,060
		(5) Money compensation in lieu of rations .		100		250
		(6) Kit and clothing al- lowances		860		800
		(7) Incidental and miscel- laneous expenses and allowances		61,000		60,000
		TOTAL MINOR HEAD (c).	7,57,248	7,12,200	7,15,000	7,15,380
MINOR HEAD (d)—SMALL ARMS SCHOOL, INDIA.						
(i) Headquarters Staff.						
Detailed Heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		47,660		47,660
2	2	(2) Pay and allowances of office establishment .		5,760		5,820
		TOTAL HEADQUARTERS STAFF		53,420		53,480
		Carried over .		63,420		53,480
			9,37,260	9,03,940	8,97,000	8,76,130

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers higher instruction in the art of war than is obtainable in a unit, and in the duties of the staff. Admission is by competition or special nomination by His Excellency the Commander-in Chief. The annual out-turn of students is 32.

The increase of Rs. .03 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to a larger number of officer-students drawing forage compensation

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

(i) Headquarters.

(ii) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).

(iii) Ahmednagar Wing (machine gun).

The object of the School is :—

(i) to train officers, warrant officers and non-commissioned officers as instructors in weapon training,

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

The annual out-turn of students is British officers 411, British other ranks 280 and Indian officers and other ranks 946.

The decrease of Rs. .16 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to saving resulting from the substitution of two Indian officers as instructors in place of a class "C" instructor (.09 lakh) and a reduction under "incidental and miscellaneous expenses" (.08 lakh) partly counterbalanced by an increase of .01 lakh in other heads.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		9,37,260	9,03,940	8,97,000	8,76,130
			53,420		53,480
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (d).—SMALL ARMS SCHOOL, INDIA—contd.					
(ii) Pachmarhi Wing.					
Detailed heads—					
13	12	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,78,150	1,64,700
31	31	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students		73,600	73,160
75	77	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students		40,000	44,550
		(4) Money compensation in lieu of rations		500	500
		(5) Kit and clothing allowances		5,400	5,320
		(6) Incidental and miscellaneous expenses and allowances		23,550	15,550
TOTAL PACHMARHI WING				3,21,200	3,03,780
Carried over				3,74,620	3,57,260
		9,37,260	9,03,940	8,97,000	8,76,130

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.		Accounts, 1929-30.	Budget	Revised	Budget
1930-31.	1931-32.		Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		9,37,260	9,03,940	8,97,000	8,76,130
			3,74,620		3,57,260
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (d)—SMALL ARMS SCHOOL, INDIA—concl'd.					
(iii) Ahmednagar Wing.					
Detailed heads—					
8	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		{ 1,20,000 11,400	1,31,950
18	18	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students.		{ 43,650 300	44,000
47	47	(3) Pay and allowances (including extra duty pay, money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students	15,170		15,830
		(4) Money compensation in lieu of rations	380		380
		(5) Kit and clothing allowances	2,750		2,770
		(6) Incidental and miscellaneous expenses and allowances	8,130		8,000
TOTAL AHMEDNAGAR WING			2,01,780		2,02,930
TOTAL MINOR HEAD (d).		5,40,383	5,76,400	5,61,000	5,60,190
Carried over		14,77,643	14,80,340	14,58,000	14,36,320

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.

1930-31. 1931-32.

Accounts,
1929-30.Budget
Estimate,
1930-31.Revised
Estimate,
1930-31.Budget
Estimate
1931-32.

Rs.

Rs.

Rs.

Rs.

Brought forward	.	14,77,643	.	14,80,340	.	14,58,000	.	14,36,320
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SUB-HEAD A (i)—EDUCATIONAL
AND INSTRUCTIONAL ESTAB-
LISHMENTS—*contd.*MINOR HEAD (e)—EQUITATION SCHOOL,
SAUGOR.

Detailed heads—

9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,51,800		1,44,430	
8	8	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers and messing al- lowance for students .		26,940		26,570	
209	238	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including clerks and other establish- ments and money al- lowances for students .		49,230		55,270	
		(4) Money compensation in lieu of rations		2,040		2,000	
		(5) Kit and clothing al- lowances		1,500		1,340]	
		(6) incidental and Mis- cellaneous expenses and allowances		22,390		22,390	
TOTAL MINOR HEAD (e) .				2,48,973		2,53,900	
Carried over .				17,26,616		17,05,000	
				17,34,240		16,88,320	

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

(a) to train officers and non-commissioned officers, British and Indian, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership,

(b) to teach tactics with a view to ensuring a uniform system of training.

The annual out-turn of students is British officers 62, British other ranks 39, Indian officers and other ranks 71.

Budget, 1931-32 compared with Budget, 1930-31. The variation is small. The savings under pay and allowances of officers is partly counterbalanced by the increase due to additional 32 sycce authorised for the School.

Numbers.		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	MAIN HEAD II.—	
1930-31.	1931-32.			Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward .		17,26,616	17,34,249	17,05,000	16,88,320
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (f)—SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,36,000		1,35,000
7	7	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	15,600		15,600
28	28	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	12,010		12,010
		(4) Money compensation in lieu of rations	840		840
		(5) Kit and clothing allowances	1,380		1,320
		(6) Incidental and Miscellaneous expenses and allowances	19,300		18,500
TOTAL MINOR HEAD (f) .		1,79,845	1,85,130	1,76,000	1,83,270
MINOR HEAD (g)—SCHOOL OF ARTILLERY (INDIA).					
Detailed heads—					
7	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,30,200		1,24,130
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	28,000		29,000
48	48	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments	12,000		11,610
		(4) Money compensation in lieu of rations	240		240
		(5) Kit and clothing allowances	1,710		1,560
		(6) Incidental and miscellaneous expenses and allowances	5,000		5,020
TOTAL MINOR HEAD (g)		1,67,486	1,77,150	1,69,000	1,71,560
Carried over .		20,73,947	20,96,520	20,50,000	20,43,150

ADMINISTRATIVE SERVICES—contd.
EXPLANATIONS.

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

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

The annual out-turn of students is 72 British officers.

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

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

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

The annual out-turn of the School is British officers 93, British other ranks 100, Indian officers and other ranks 63.

The decrease of Rs. .05 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due mainly to savings in lodging allowance resulting from occupation by officers of government quarters.

MAIN HEAD II.—

Numbers.		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
1930-31.	1931-32.				
Brought forward .		20,73,947	20,96,520	20,50,000	20,43,150
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (h).—THE ROYAL TANK CORPS SCHOOL, ARMEDNAGAR.					
Detailed heads—					
7	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	85,000		96,340
49	60	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	1,04,870	}	1,04,840
15	15	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	2,930		3,215
		(4) Money compensation in lieu of rations	600		2,930
		(5) Kit and clothing allowances	5,510	}	5,020
		(6) Incidental and miscellaneous expenses and allowances	7,740		100
TOTAL MINOR HEAD (h).		2,05,753	2,06,650	2,07,000	2,20,585
MAJOR HEAD (i).—ARMY SIGNAL SCHOOL, POONA.					
Detailed heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	73,200		78,765
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	32,250		37,520
38	34	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	15,880		14,900
		(4) Money compensation in lieu of rations	60		50
		(5) Kit and clothing allowances	2,000		1,830
		(6) Incidental and miscellaneous expenses and allowances	7,440		7,200
TOTAL MINOR HEAD (i).		1,28,322	1,30,830	1,30,000	1,40,265
Carried over .		24,08,022	24,34,000	23,87,000	24,04,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—The Royal Tank Corps School is designed for the following objects :—

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

The annual out-turn of students is British officers 66, British other ranks 162.

The increase of Rs 14 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to all officers with the exception of Commandant becoming eligible for higher rates of pay due to length of service and in some cases promotion to higher ranks. (11 lakh) and cost of new measures (3 lakh)

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

The annual out-turn of students is British officers 84, British other ranks 102, and Indian other ranks 215.

The increase of Rs. 09 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to higher rates of pay admissible to officers on account of length of service and the greater number of N. C. O.s on the strength of the school drawing married rates of allowances partly counter-balanced by saving due to reduction in the strength of followers.

MILITARY SERVICES ESTIMATES

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		24,08,022	24,34,000	23,87,000	24,04,000

SUB-HEAD A (i).—EDUCATIONAL
AND INSTRUCTIONAL ESTAB-
LISHMENTS—*concl.*

MINOR HEAD (j)—MISCELLANEOUS.

Detailed heads—

(1) Annual training grant		{ 6,10,500		{ 6,10,500
		{ 1,00,000		{ 1,00,000
(2) Grant for purchase of field firing stores .		12,500		12,500
(3) Artillery target grant.		24,000		24,000
(4) Assault-at-arms grant		9,000		9,000
TOTAL MINOR HEAD (j).		6,32,186	7,56,000	7,56,000
TOTAL SUB-HEAD A (i) .		30,40,208	31,90,000	31,60,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1931-32 compared with Budget, 1930-31. No variation.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A (ii).—ARMY EDUCATION.					
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF.					
<i>(i) Army Headquarters.</i>					
Detailed head—					
2	2	(1) Pay and allowances of establishments	7,100		3,900
		TOTAL (a) (i)	7,100		3,900
<i>(ii) Commands.</i>					
Detailed heads—					
4	4	(2) Pay and allowances of officers with King's Commission	76,080		72,300
8	8	(3) Pay and allowances (including messing allowance) of British soldiers	16,000		11,000
4	4	(4) Pay and allowances (including money allowances) of Indian officers and soldiers	15,380		15,360
		(5) Money compensation in lieu of rations	120		120
		(6) Kit and clothing allowances	1,100		240
		(7) Incidental and miscellaneous expenses	220		50
		TOTAL (a) (ii)	1,08,900		99,070
<i>(iii) Districts.</i>					
Detailed heads—					
12	12	(8) Pay and allowances of officers with King's Commission	1,27,000		1,23,000
14	12	(9) Pay and allowances (including messing allowance) of British soldiers	18,550		16,000
—	11	(10) Pay and allowances (including money allowances) of Indian officers and soldiers	—		20,000
		(11) Money compensation in lieu of rations	300		550
		(12) Kit and clothing allowances	950		600
		(13) Incidental and miscellaneous expenses	200		200
		TOTAL (a) (iii)	1,47,000		1,60,350
		TOTAL MINOR HEAD (a)	2,39,692	2,63,000	2,63,320
		Carried over	2,39,692	2,63,000	2,63,320

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1931-32 compared with Budget, 1930-31. The variation is small. The reduction of Rs. 03 lakh under Army Headquarters is due to employment of junior men in place of senior men. The reduction of Rs. 10 lakh under commands is due to smaller provision under pay and allowances of officers and British soldiers based on past actuals. The increase of Rs. 13 lakh under Districts is mainly due to appointment of Indian officers in place of British officers whose pay was formerly provided under Garrison Regimental and Detachment Schools for British troops.

MAIN HEAD 11—

Numbers.		Accounts,	Budget	Revised	Budget	
1930-	1931-	1929-31.	Estimate,	Estimate,	Estimate,	
31.	32.		1930-31.	1930-31.	1931-32.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	2,39,692	2,63,000	2,63,000	2,63,320
SUB-HEAD A (ii).—ARMY EDUCATION—contd.						
MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.						
Detailed heads—						
21	10	(1) Pay and allowances of officers with King's Commission		1,30,000		78,780
118	102	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		4,55,000		4,40,000
116	110	(3) Pay and allowances of school mistresses and pupil teachers		3,95,000		4,00,000
		(4) Money compensation in lieu of rations		1,190		990
		(5) Kit and clothing allowances		13,650		12,230
		(6) Educational Training grant.		1,63,000		1,63,680
		(7) Incidental and miscellaneous expenses		18,000		15,720
		(8) Grant for conveyance of children to schools		{ 33,160 6,800		40,000
		TOTAL MINOR HEAD (b)	11,78,596	12,15,800	11,86,000	11,51,400
MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.						
Detailed heads—						
35	35	(1) Pay and allowances of schoolmasters		8,400		3,750
		(2) Educational Training grant.		76,600		80,950
		(3) Incidental and miscellaneous expenses		5,000		1,600
		TOTAL MINOR HEAD (c)	88,428	90,000	90,000	86,300
		Carried over .	15,06,716	15,63,800	15,39,000	15,01,020

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1931-32 is less than Budget, 1930-31 by Rs. .64 lakh which is due to:—

	In lakhs of Rs.
(i) Smaller provision on account of pay and allowances of officers due to replacement of British officers by Indian officers whose pay is provided under supervising and inspecting staff, Districts	.51
(ii) Smaller provision on account of pay and allowances of British Soldiers	.15
(iii) Other items net	— .02
	.64

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

Budget 1931-32 is less than Budget, 1930-31 by Rs. .04 lakh due to smaller provision under pay and allowances of school masters (.04) and incidental and miscellaneous expenses (.04) partly counterbalanced by increased provision under educational training grant (.04).

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		15,06,716	15,68,800	15,39,000	15,01,020
SUB-HEAD A (ii).—ARMY EDUCATION—contd.					
MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM.					
(i) <i>Headquarters.</i>					
Detailed heads—					
3	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	52,660		54,730
7	7	(2) Pay and allowances (including messing allowance) of British soldiers	16,020		12,000
7	8	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	7,340		8,000
		(4) Money compensation in lieu of rations	120		100
		(5) Kit and clothing allowances	640		600
		(6) Incidental and miscellaneous expenses and allowances	15,350		15,350
TOTAL (d) (i) .			92,130		90,780
(ii) BRITISH WING.					
Detailed heads—					
5	5	(1) Pay and allowances of officers with King's Commission	69,420		64,500
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	3,800		3,780
25	24	(3) Pay and allowances of clerks and all other establishments	7,640		6,540
		(4) Money compensation in lieu of rations . . . . .			..
		(5) Kit and clothing allowances	110		100
TOTAL (d) (ii) .			80,970		74,920
Carried over .			1,73,100		1,65,700
		15,06,716	15,68,800	15,39,000	15,01,020

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (d).—The Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian troops, and to give British and Indian officers such instruction as is necessary to enable them to supervise educational training in their units. In the Indian wing, the education of future troop and platoon leaders is improved with a view to assisting them to carry out their duties more efficiently in war. Courses are also held for officers, warrant officers and non-commissioned officers of the Army Educational Corps and Army school mistresses with a view to bringing their knowledge up to date and to adopting the organisation of educational training to the requirements of Indian conditions. Probationers for the Army Educational Corps also undergo courses at the school prior to their transfer.

The reduction of Rs. 30 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to fluctuations in pay and allowances of officers in the British and Special wings and exclusion of pay of the medical officer instructor for the Special wing.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		15,06,716	15,63,800	15,39,000	15,01,020
SUB-HEAD A (ii).—ARMY EDUCATION— <i>contd.</i>			1,73,100		1,65,700
MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM— <i>contd.</i>					
(iii) INDIAN WING—					
Detailed heads—					
6	5	(1) Pay and allowances of officers with King's Commission	60,780		63,300
--	..	(2) Extra duty pay to British Non-Commissioned officers	1,640		1,640
62	62	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	40,520		36,900
		(4) Money compensation in lieu of rations . . . . .	..		50
		(5) Kit and clothing allowances	900		900
TOTAL (d) (iii) .			1,03,840		1,02,790
(iv) SPECIAL WING—					
Detailed heads—					
4	3	(1) Pay and allowances of officers with King's Commissions	62,460		45,500
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	22,160		19,800
26	26	(3) Pay and allowances including money allowances of Indian ranks including clerks and other establishments	9,060		9,180
		(4) Money compensation in lieu of rations	80		60
		(5) Kit and clothing allowances	2,000		1,800
		(6) Incidental and miscellaneous expenses and allowances	3,000		1,500
TOTAL (d) (iv) .			98,760		77,840
TOTAL MINOR HEAD (d) .		3,52,667	3,75,700	3,50,000	3,46,330
Carried over .		18,59,383	19,44,500	18,89,000	18,47,350

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—				
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	
		Brought forward .	18,59,383	19,44,500	13,89,000	18,47,350
SUB-HEAD A (ii).—ARMY EDUCATION—contd.						
MINOR HEAD (e)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.						
Detailed heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer		27,430		27,440
8	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students		23,080		23,520
27	27	(3) Pay and allowances of other instructional staff (including fees)		86,760		86,000
169	143	(4) Pay and allowances of clerks and other establishments		52,830		53,200
		(5) Money compensation in lieu of rations and cost of provisions purchased locally		87,000		91,000
		(6) Kit and clothing allowances		1,000		1,000
		(7) Incidental and miscellaneous expenses and allowances		1,09,140		1,08,740
TOTAL MINOR HEAD (e)		3,70,132	3,87,240	3,89,000	3,91,800	
MINOR HEAD (f)—LAWRENCE MILITARY SCHOOL, MURREE.						
Detailed heads—						
1	1	(1) Pay and allowances of Medical officers and Medical Establishment.		4,870		5,130
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		6,720		6,310
		(3) Pay and allowances of other instructional Staff (including fees) . . . . .		..		..
		(4) Money compensation in lieu of rations		270		..
		(5) Kit and clothing allowances		110		..
		(6) Incidental and miscellaneous expenses and allowances . . . . .		..		..
TOTAL MINOR HEAD (f)		11,278	11,970	12,000	11,440	
Carried over .		22,40,793	23,43,710	22,90,000	22,50,590	

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

2. The number of pupils is about 620.

The increase of Rs. 05 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to normal fluctuations on account of a annual increments of the staff and money compensation in lieu of rations partly counterbalanced by reduced provision on account of less number of sweepers.

Minor Heads (f) and (g).—The Lawrence Military Schools, Murree and Mount Abu, were founded by Sir Henry Lawrence primarily for the education of soldiers' children. The schools unlike the Sanawar School, are administered by the Local Government and only a portion of the cost is met from the Military Estimates.

Minor Head (f).—Lawrence Military School, Murree. Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

Numbers.		MAIN HEAD II.—				
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	
		Brought forward .	22,40,793	23,43,710	22,90,000	22,50,590
SUB-HEAD A (ii)—ARMY EDUCATION—contd.						
MINOR HEAD (g)—LAWRENCE MILITARY SCHOOL, ABU.						
Detailed heads—						
1	1	(1) Pay and allowances of Medical officers and medical establishment		150		150
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		8,440		9,300
1	1	(3) Pay and allowances of other instructional staff (including fees)		6,600		6,000
		(4) Money compensation in lieu of rations . . . . .		..		..
		(5) Kit and clothing allowances		340		320
		(6) Incidental and miscellaneous expenses and allowances		17,960		17,750
TOTAL MINOR HEAD (g)		30,360	32,920	30,000	33,550	
MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.						
Detailed heads—						
2	2	(1) Pay and allowances (including messing allowance and allowances for families) of British soldiers		7,810		7,500
74	73	(2) Pay and allowances (including (money allowance) of Indian officers and all other ranks including clerks and other establishments and messing and money allowance of students		87,600		85,000
1	16	(3) Pay and allowances of other instructional staff (including fees)		1,00,950		1,05,000
		(4) Money compensation in lieu of rations		6,000		30
		(5) Kit and clothing allowances		30		210
				240		210
Carried over			2,02,630		1,97,740	
		22,71,153	23,76,630	23,20,000	22,84,140	

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

(g) *Lawrence Military School, Abu*—Budget, 1931-32 compared with Budget, 1930-31, The variation is small.

Minor Head (h).—The object of the Prince of Wales's Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to qualify for King's commissions in the Indian Army through the Royal Military Academy, Woolwich, the Royal Military College, Sandhurst, or the Royal Air Force Cadet College, Cranwell. A progressive scheme of expansion has been sanctioned under which the college will have its full complement of 120 cadets in residence in 1932.

The decrease of Rs. 11 lakh in Budget, 1931-32 as compared with Budget 1930-31 is due to—

	In lakhs of Rs.
(i) Smaller provision on account of pay and allowances of instructional staff based on past actuals	-02
(ii) Smaller provision for incidental and miscellaneous expenses based on past actuals	-06
(iii) Other items net	-03
	-11

Number.				MAIN HEAD II.—			
1930-	1931-	Accounts,	Budget	Revised	Budget		
31.	32.	1929-30.	1930-31.	Estimate,	Estimate,		
		Rs.	Rs.	1930-31.	1931-32.		
				Rs.	Rs.		
		Brought forward .	{	22,71,153	23,76,630	23,20,000	22,84,140
					2,02,630		1,97,740
SUB-HEAD A (ii).—ARMY EDUCATION—contd.							
MINOR HEAD (h) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—contd.							
Detailed heads—							
		(8) Payments on account of Medical treatment of British officers of the Superior Civil Service		1,000			500
		(9) Incidental and miscellaneous expenses and allowances		49,470			43,460
		TOTAL MINOR HEAD (h).		2,35,100	2,53,100	2,37,000	2,41,700
MINOR HEAD (i) KITCHENER COLLEGE.							
Detailed heads—							
7	7	(1) Pay and allowances of officers with King's Commission.		1,07,000			1,14,760
2	3	(2) Pay and allowances of British Soldiers		4,100			{ 4,640
87	118	(3) Pay and allowances of Indian officers and all other ranks including clerks and other establishments		64,180			{ 2,050
		(4) Money Compensation in lieu of rations.		690			800
		(5) Kit and clothing allowances.		1,710			{ 1,700
		(6) Incidental and miscellaneous expenses and allowances.		9,590			{ 100
		TOTAL MINOR HEAD (i)		1,37,720	1,87,270	1,84,000	1,88,210
MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.							
1	1	(1) Pay and allowances of Officers with King's Commission		10,440			10,440
50	50	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments		29,940			28,500
3	3	(3) Pay and allowances of other instructional Staff (including fees)		2,640			2,640
		(4) Money compensation in lieu of rations.		26,060			25,000
		(5) Kit and clothing allowances		10,220			10,000
		(6) Incidental and miscellaneous expenses and allowances		6,400			6,220
		TOTAL MINOR HEAD (j)		82,115	85,700	78,000	82,600
		Carried over		27,26,088	29,02,700	28,19,000	27,96,850

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i) The Kitchner College was opened at Nowgong, Central India, on the 16th July 1929. The object of this college is to assist Commanding officers in preparing Indian non-commissioned officers for promotion to commissioned rank and in educating them and junior Indian officers up to the standard required for a platoon commander. The outturn of the College will be 152 students per annum.

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

Minor Heads (j), (k) and (l).—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 254, 320 and 206 boys respectively.

Budget 1931-32 compared with Budget 1930-31. The variation is small.

The increase of .12 lakh under King George's Royal Military School, Ajmer is partly counter-balanced by decrease in pay and allowances (Rs. .06) and other items net (Rs. .05), under Jullunder and Aurangabad Serai schools.

Numbers.		MAIN HEAD II.—			
1930-	1931-	Accounts,	Budget	Revised	Budget
31.	32.	1929-30.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
		27,26,088	29,02,700	28,19,000	27,98,850
Brought forward .					
SUB-HEAD A (a).—ARMY EDUCATION— <i>concl.</i>					
MINOR HEAD (k)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERIAL.					
Detailed heads—					
1	1	(1) Pay and allowances of Officers with King's Commission	10,440		10,440
54	54	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	35,430		30,720
3	2	(3) Pay and allowances of other instructional Staff (including fees)	2,280		1,740
		(4) Money compensation in lieu of rations	25,000		25,000
		(5) Kit and clothing allowances	10,900		8,000
		(6) Incidental and Miscellaneous expenses and allowances	6,050		{ 5,900 150
● TOTAL MINOR HEAD (k).		77,381	90,100	85,000	81,950
MINOR HEAD (l)—KING GEORGE'S ROYAL MILITARY SCHOOL, AJMER.					
..	1	(1) Pay and allowances of Officers with Kings Commission			10,140
..	36	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments			20,100
..	5	(3) Pay and allowances of other instructional Staff (including fees)			3,700
		(4) Money compensation in lieu of rations			7,100
		(5) Kit and clothing allowances			5,200
		(6) Incidental and miscellaneous expenses and allowances			4,960
TOTAL MINOR HEAD (l) .		..	39,000	39,000	51,200
Carried over .		28,03,469	30,31,800	29,43,000	29,30,000

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

NUMBERS. 1930-1931- 31. 32.		MAIN HEAD II.—			
		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . .		28,03,469	30,31,800	29,43,000	29,30,000
SUB-HEAD A (ii).—ARMY EDUCATION—concl'd.					
MINOR HEAD (m)—MISCELLANEOUS.					
Detailed heads—					
		(1) British Army School Scholarships . . .	13,400		13,000
		(2) Books, Maps, Printing charges and technical equipment . . .	20,000		20,000
		(3) Regimental munshis . . .	57,300		55,000
		(4) Language rewards—			
		(a) for British officers and men . . .	80,420		77,000
		(b) for Indian officers and men . . .	28,000		28,000
		(5) Assistance to unattached list ranks towards the education of their children. . . .	8,000		23,000
		(6) Central, District, Brigade and Army Headquarters libraries . . .	15,750		16,000
7	7	(7) Pay and allowances of officers studying in China, Japan, etc. . .	60,000		68,000
7		(8) Fees and allowances of examiners (including allowances to official interpreters) . . .	19,330		35,000
6	6	(9) Board of Examiners . . .	35,000		31,000
		(10) Donations, etc., to Educational Institutions . . .	2,34,000		2,36,000
TOTAL MINOR HEAD (m)		5,96,527	5,71,200	5,75,000	6,02,000
TOTAL SUB-HEAD A (H)		33,99,996	36,03,000	35,18,000	35,32,000
TOTAL SUB-HEAD A . .		64,40,204	67,93,000	66,61,000	66,92,000

ADMINISTRATIVE SERVICES—concl'd.

EXPLANATIONS.

Minor Head (m).—Miscellaneous.—Under this subhead is included the provision of funds required for the study of foreign languages by officers and the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers, and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners, who conduct Indian and other oriental languages examinations are found under this subhead. It also provides for the pay and allowances of Munshis who are attached to British units.

The provision of donations to educational institutions represents chiefly the grant to the Lawrence Royal Military School, Ootacamund, and other institutions where the children of soldiers are educated.

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

The increase of Rs. 31 lakh in Budget, 1931-32 as compared with Budget 1930-31 is due to:—

	In lakhs of Rs.
(i) Increased provision on account of assistance to unattached list ranks for education of children	15.
(ii) Increased provision on account of fees and allowances to examiners	16
	31

MAIN HEAD II.—

Numbers.		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget, Estimate 1931-32.
1930 31.	1931- 32.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS.					
UNDER CONTROL OF THE QUARTER- MASTER GENERAL.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
118	118	(1) Pay and allowances (in- cluding syce, forage and other allowances) of officers with King's Commission	19,50,000		18,19,000
348	348	(2) Pay and allowances of Departmental offi- cers and British Sol- diers (including messing allowance and allow- ances for families)	14,50,000		14,19,000
761	{ 68 349 213 130 2	(3) Pay and allowances (including money al- lowances) of Indian officers, clerks, store keepers checkers, and fitters	7,50,000		7,16,000
1,722 251	{ 1,729 210	(4) Pay and allowances of followers and artificers reservists	3,60,000		3,40,000
		(5) Temporary labour	2,50,000		1,90,000
		(6) Money compensation in lieu of rations to Bri- tish Troops	20,000		20,000
		(7) Money compensation in lieu of rations to Indian troops and fol- lowers	2,500		2,000
		(8) Kit and clothing al- lowances to British Troops	36,000		30,000
		(9) Kit and clothing al- lowances to Indian troops and followers	12,000		9,000
		(10) Caretaking and Cust- ody	72,000		66,000
		(11) Incidenta and mis- cellaneous expenses	1,51,500		1,48,000
		(12) Loss of cash	--		--
		(13) Charges on account of repairs, additions, alterations, etc., to buildings in charge of I. A. S. C.	--		--
		(14) Deduct—Probable sav- ings	--		--
TOTAL MINOR HEAD (a)		50,63,351	50,54,000	47,59,000	47,59,000
Carried over		50,63,351	50,54,000	47,59,000	47,59,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Supply Companies and Supply Depots.—The system for the provision and maintenance of articles of Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants) differs slightly in the Cis-Indus and the Trans-Indus Areas.

Cis-Indus Area.—There is a District Supply Company or Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Supply Depots and Sub-Depots and to receive and check indentments from units and carry out the necessary supply.

Trans-Indus Area.—There are also District Supply Companies which carry out the duties mentioned above except those of maintaining Supply Depots and Sub-depots. Owing to the necessity for maintaining large depots in these areas and to provide for mobilisation requirements, it is necessary to maintain 4 Supply Depot Companies in addition to the District Supply Companies and these Supply Depot Companies carry out the duties connected with the Supply Depots which comprise the maintenance and issue of stocks including the turn over of mobilisation reserves. The Supply Depot Companies make their issues on receipt of indentments from District Supply Companies.

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

Government bakeries bake all bread required for the army, approximately 24 million loaves of bread annually.

3. There are only three Government butchery sections (at Razmak), where animals are slaughtered under departmental arrangements. At all other military stations meat is supplied locally by contractors to the army butcheries.

4. The decrease of Rs. 2.95 lakhs in Budget, 1931-32, as compared with Budget, 1930-31 is made up of:—

	In lakhs of Rs.
<i>Decreases—</i>	
(a) Shortage of British officers on account of permanent vacancies and the temporary employment of some departmental officers in these vacancies	1.31
(b) Shortage of British other ranks against permanent vacancies and more number than the authorised establishment proceeding on leave	.31
(c) Shortage in Indian establishment	.54
(d) Economy in temporary labour	.60
(e) Reduction in rates for clothing allowances	.09
(f) Minor causes	.10
	2.95

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate.	Estimate.	Estimate.
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.*	Rs.	Rs.
Brought forward .		50,63,351	50,54,000	47,59,000	47,59,000
SUB-HEAD B.—INDIAN ARMY SER.					
VICE CORPS—contd.					
MINOR HEAD (b)—I. A. S. C. RECORD					
OFFICE.					
Detailed heads—					
5	5	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Civilian Officers	74,540		75,000
4	5	(2) Pay and allowances (including messing allowance and allowance for families) of British soldiers	16,460		19,000
66	66	(3) Pay and allowances of clerks and other establishments	65,360		65,000
		(4) Kit and Clothing allowances to British Troops	450		420
		(5) Money Compensation in lieu of rations to British Troops	340		340
		(6) Incidental and miscellaneous expenses	8,000		8,000
TOTAL MINOR HEAD (b).		1,60,667	1,65,150	1,70,000	1,67,760
MINOR HEAD (c)—I. A. S. C. TRAINING					
ESTABLISHMENT.					
Detailed heads—					
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	84,660		88,000
1	1	(2) Pay and allowances (including messing allowance and allowances for families.) of British soldiers	5,720		5,800
7	7	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishment	2,580		2,800
		(4) Incidental and miscellaneous expenses and allowances	1,280		1,200
TOTAL MINOR HEAD (c).		85,713	94,240	78,000	97,800
Carried over .		53,09,731	53,13,390	50,05,000	50,24,560

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

Minor Head (b).—The Indian Army Service Corps Record Office is located at Dagshai. it deals with the records of service of all Indian Army Service Corps officers and men except British officers.

2. The increase of Rs. .03 lakh in Budget 1931-32 as compared with Budget, 1930-31 is due to the transfer of a warrant officer from a Supply Company.

Minor Head (c)—The Indian Army Service Corps Training Establishment is located at Rawaipindi. The purpose of the school is to train junior officers and non-commissioned officers on duties of the I. A. S. C. and to provide for a refresher course for senior officers and warrant officers.

2. The increase of Rs. .04 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to the presence of senior officers.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget	
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,	
31.	32.		1930-31.	1930-31.	1931-32.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	53,09,731	53,13,390	50,05,000	50,24,560
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS— <i>contd.</i>						
MINOR HEAD (d)—SCHOOL OF COOKERY.						
Detailed heads—						
I	1	(1) Pay and allowances of officers with King's Commission		13,380	13,400	
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		14,300	14,500	
5	5	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments		1,630	1,700	
		(4) Money compensation in lieu of rations		100	100	
		(5) Kit and clothing allowances		450	400	
		(6) Incidental and miscellaneous expenses and allowances		3,440	3,500	
TOTAL MINOR HEAD (d).		30,025	33,300	33,000	33,600	
		Carried over .	53,39,756	53,46,690	50,88,000	50,58,160

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		53,39,756	53,46,690	50,38,000	50,58,160
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (c)—ANIMAL TRANSPORT.					
Detailed heads—					
60	57	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	{ 7,77,500 —12,500		{ 7,21,850 —12,500
49	46	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 2,47,500 —4,500		{ 2,10,080 —4,500
156	147	3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists)	{ 30,29,000 —57,000		{ 26,39,380 1,63,474
11,271	10,712	4. Pay and allowances (including money allowances) of followers	{ 1,88,000 —4,000		{ 1,68,160 —4,000
123	116	5. Money compensation in lieu of rations to British troops	4,000		3,000
813	769	6. Money compensation in lieu of rations to Indian troops and followers	{ 33,000 —4,000		{ 28,000 —4,000
1,969	1,804	7. Kit and clothing allowances for British troops	{ 6,100 —100		{ 4,430 —100
		8. Kit and clothing allowances for Indian troops and followers	{ 4,42,000 —9,000		{ 3,59,750 —9,000
		9. Incidental expenses	{ 23,500 —500		{ 24,000 —500
		10. Contract and miscellaneous allowances	{ 22,500 —500		{ 26,000 —500
		11. <i>Deduct</i> —Credits for services rendered by Government Transport to M. E. S. and R. A. F.	12,000		12,000
		12. <i>Deduct</i> —Probable savings . . . . .	..		..
TOTAL MINOR HEAD (c).		53,24,371	46,69,000	48,93,000	43,01,024
Carried over .		1,06,64,127	1,00,15,690	99,31,000	93,59,184

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (e)—Animal Transport.—The Animal Transport consists of the following:—

- (a) 12 Animal Transport Companies (Mule) for 1st Line of Infantry Brigades.
- (b) 4 Animal Transport Companies (Mule) for 1st Line of Divisional Troops.
- (c) 2 Animal Transport Companies (Mule) (Higher Establishment)—Reserve Pack Companies for 1st Division.
- (d) 16 Animal Transport Companies (Mule) for Covering Troops.
- (e) 1 Animal Transport Company (Mule) for Covering Troops.
- (f) 2 Animal Transport Companies (Mule) (Lower Establishment) for Reserve Pack Companies.
- (g) 4 Animal Transport Companies (Camel Silladar).
- (h) 4 Animal Transport Companies (Camel Lower Establishment).
- (i) 1 Cavalry Brigade Transport Company to be disbanded when mechanised trajas for the 1st Cavalry Brigade is formed.

In addition, there are detachments in Gilgit and two Animal Transport Training Companies (Mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are also responsible for the supply of personnel or reinforcements to animal transport units and the training of reservists.

The units mentioned at (e), (f) and (h) are capable of expansion on mobilisation.

2 The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible. With this object in view, Army transport carts have also been issued to such regimental units as have animals forming part of their peace establishments. These carts are used for regimental and station transport work.

3. The decrease of Rs. 3.68 lakhs in Budget, 1931-32 as compared with Budget, 1930-31 is due to abolition of certain units as a result of the mechanisation scheme already introduced (₹ 96) partly counterbalanced by an increase of 1.28 lakh being the cost of new measures.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,06,64,127	1,00,15,690	99,31,000	93,59,184
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—contd.					
MINOR HEAD (f)—MECHANICAL TRANS- PORT UNITS.					
Detailed heads—					
96	101	1. Pay and allowances of officers with King's Commissions	{ 11,60,400		{ 12,13,460
235	246	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and Anglo-Indians	{ 31,680		{ 36,950
57	61	3. Pay and allowances (including money allow-ances) of Indian officers and all other ranks in-cluding Indian clerks, store-keepers, artificers and reservists	{ 7,01,000		{ 6,83,590
2,611	2,812		{ 22,460		{ 23,940
180	192				
832	879				
2,588	3,588		{ 20,51,000		{ 23,63,950
411	433	4. Pay and allowances (including money al-lowances) of followers	{ 57,330		{ 92,533
		5. Money compensation in lieu of rations to British troops	{ 78,500		{ 88,440
		6. Money compensation in lieu of rations to Indian troops and fol-lowers	{ 2,200		{ 2,415
		7. Kit and clothing al-lowances for British troops	3,600		3,600
		8. Kit and clothing al-lowances for Indian troops and followers	6,000		10,000
		9. Gratuities to British troops on transfer to Army Reserve	{ 23,600		{ 24,080
		10. Deferred pay to Indian troops	{ 670		{ 735
		11. Incidental expenses	{ 1,32,000		{ 1,33,940
		12. Contract and miscel-laneous allowances	{ 4,760		{ 6,670
		13. <i>Deduct</i> —Credits for services rendered by Go-vernment Transport to M. E. S. and R. A. F.	200		600
			16,000		{ 18,000
			{ 26,800		{ 1,000
			{ 750		{ 28,300
			{ 41,900		{ 5,750
			{ 1,520		{ 44,710
					{ 1,885
			5,000		500
		14. <i>Deduct</i> —Probable sav-ings : . . . . .	..	
TOTAL MINOR HEAD (f).		35,45,275	43,57,370	44,48,000	47,89,053
Carried over .		1,42,09,402	1,43,73,006	1,43,79,000	1,41,48,237

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (f).—Mechanical Transport.—The Mechanical Transport Service, Indian Army Service Corps will consist, in peace, of the following:—

- (i) 12 Mechanical Transport Companies equipped with 30-cwt and 3-ton four or six-wheeled lorries (consisting of 12 Headquarters, 31 higher establishments, 2 composite 5 lower establishments and 10 cadre sections.)
- (ii) 1 Higher Establishment Independent Section equipped with 30-cwt. six-wheeled lorries.
- (iii) 6 M. T. Companies for Motor Ambulance Convoys (consisting of 6 headquarters, 1 higher establishment and 11 lower establishment sections).
- (iv) 4 M. T. Companies (Mobile Repair Units).
- (v) Technical Inspectorate of Mechanical Transport.
- (vi) 1 Central M. T. Stores Depot.
- (vii) 1 Mechanical Transport Depot.
- (viii) 1 Vehicle Reception Depot (M. T.).
- (ix) 1 Heavy Repair Shop (M. T.), Class I.
- (x) 3 Heavy Repair Shops (M. T.), Class II.
- (xi) The Bannu Workshop Section.

2. The Mobile Repair Units do minor repairs of all vehicles dependent on them including staff cars, and motor vehicles belonging to Fighting Units, e.g., Signals and Sappers and Miners. There are Mechanical Transport Workshops for major repairs, including complete overhauls, at Bombay, Chaklala, Peshawar and Quetta, each competent to deal with all the work arising in its sector in peace time. The workshops at Chaklala and Peshawar also train Indian artificers by the employment of apprentices. There is also a small workshop at Bannu.

3. The training of M. T. drivers is carried out at the Mechanical Transport Depot at Chaklala where about 1,000 drivers are trained every year. The Mechanical Transport Depot also trains British officers and other ranks in "road" duties.

4. The Mechanical Transport units employed in Waziristan are fully employed owing to the abnormal conditions in that area. The use of other higher or lower establishment sections is restricted in accordance mainly with the amount of Government transportation work to be performed and cadre sections are chiefly used for the training of driver reservists and are intended for use on mobilization.

5. The issue of petrol and lubricants is regulated by fixed scales based on mileage required to be performed.

5. Budget, 1931-32 is more than Budget, 1930-31 by Rs 4.32 lakhs due to;—

	In lakhs of Rs.
(i) Increased number of supplementary reservists	1.00
(ii) Additional establishment sanctioned during 1930-31 now provided for full year	1.22
(iii) Increased number of M. T. driver reservists . . . . .	.10
(iv) Increase in deferred pay to Indian troops . . . . .	.02
(v) Increase under money compensations in lieu of rations to Indian troops owing to increase of Mechanical Transport Sections, etc. . . . .	.04
(vi) Miscellaneous increases on account of increments earned, lesser shortages of personnel, etc. . . . .	.22
(vii) Cost of new measures	1.72
	4.32

MAIN HEAD II -

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,42,09,402	1,43,75,000	1,43,79,000	1,41,48,237

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.

Detailed heads -					
500	500	(1) Pay and allowances (including messing and money allowances) of students	1,10,000		1,00,000
10	10	(2) Pay and allowances of officers with King's Commission	1,37,000	{	1,43,000 11,615
14	14	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	67,400	{	67,400 4,480
147	149	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments	1,29,000	{	1,38,000 5,550
3	23.	(5) Pay and allowances (including money allowances) of followers	6,060		6,460
		(6) Money compensation in lieu of rations	1,200		1,360
		(7) Kit and clothing allowances	37,000	{	35,600 275
		(8) Gratuities to British troops on transfer to Army Reserve	..		..
		(9) Deferred pay to Indian troops	500		500
		(10) Incidental and miscellaneous expenses and allowances	7,740		7,740
		(11) <i>Deduct</i> —Credit on account of Mechanical Transport drivers trained for the R. A. F.			8,500
TOTAL MINOR HEAD (g).		5,03,664	4,95,900	4,98,000	5,13,480
Carried over		1,47,13,066	1,48,82,960	1,48,77,000	1,46,61,717

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (g).—Mechanical Transport Depot.—British officers and other ranks are trained at the Mechanical Transport Depot in "road" duties. Training of mechanical transport drivers is also carried out at the depot.

The increase of Rs. 17 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to:—

	In lakhs of Rs.
<i>Increases—</i>	
1. Increased expenditure on account of British officers	06
2. Addition of 2 Indian other ranks for educational purposes	01
3. Miscellaneous increase on account of increments, etc	08
4. Cost of new measures	22
	37
<i>Decreases—</i>	
1. Decrease under kit and clothing allowances due to revision of rates	01
2. Decrease in the number of passed drivers awaiting posting to units	10
3. Credit on account of M. T. drivers trained for the R. A. F.	09
	20
	17

MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1930.	1931.	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,47,13,066	1,48,68,960	1,48,77,000	1,46,61,717
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.					
Detailed heads—					
4	4	(1) Pay and allowances of officers with King's Commission	74,800		78,000
32	32	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 1,52,090 3,050	{	1,36,000 1,025
158	169	(3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, storekeepers and artificers .	{ 1,79,060 2,050	{	1,90,500 1,020
		(4) Pay and allowances of followers	40,000		40,000
		(5) Money compensation in lieu of rations	200		200
		(6) Kit and clothing allowances	{ 3,950 80		3,430
		(7) Gratuities to British troops on transfer to Army Reserve	--	{	25
		(8) Deferred pay to Indian troops	200		200
		(9) Incidental and miscellaneous expenses	14,500		18,000
TOTAL MINOR HEAD (h)		4,38,488	4,69,980	4,45,000	4,68,400
Carried over .		1,51,51,554	1,53,38,940	1,53,22,000	1,51,30,117

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—*Central Mechanical Transport Stores Depot, Chaklala*, deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanical transport vehicles including armoured cars. The depot is also responsible for the preparation of specification and compilation of drawings of spare parts, etc.

The decrease of Rs. .02 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to :—

	In lakhs of Rs.	
<i>Decreases—</i>		
(i) Less provision under British other ranks based on the probables for 1930-31 . . . . .	.19	
(ii) Less provision under kit and clothing allowances . . . . .	.01	
	<hr/>	.20
<i>Increases—</i>		
(i) Pay and allowances of British officers due to ordinary fluctuations . . . . .	.03	
(ii) Cost of 11 additional clerks and store keepers authorised . . . . .	.09	
(iii) Increase under "Incidental and Miscellaneous expenses" due to mechanisation . . . . .	.04	
(iv) Cost of New measures . . . . .	.02	
	<hr/>	.18
		<hr/>
		.02
		<hr/>

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-31.	1931-32.	1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,51,51,554	1,53,38,940	1,53,22,000	1,51,30,117

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

MINOR HEAD (i)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.

Detailed heads—

11	11	(1) Pay and allowances of officers with King's Commission		1,32,100		1,56,800
32	32	(2) Pay and allowances (including money allowances) of clerical and other Indian establishments		39,000		37,000
		(3) Money compensation in lieu of rations		70		100
		(4) Kit and clothing allowances		650		650
		(5) Gratuities to British troops on transfer to Army Reserve		—		—
		(6) Deferred pay to Indian troops		80		50
		(7) Incidental and miscellaneous expenses		4,000		3,500
TOTAL MINOR HEAD (i)			1,71,484	1,75,900	1,92,000	1,98,100
Carried over .			1,53,23,038	1,55,14,840	1,55,14,000	1,53,28,217

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects vehicles, etc., on charge of units and see (i) that stocks of spare parts and stores held by units are within the authorised scales and (ii) that repairs are carried out and stores are used economically.

The increase of Rs. .22 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to the increased cost of Technical Inspectors (.24) based on past actuals partly counterbalanced by less expenditure on account of clerical and other establishments (.02)

MAIN HEAD I

Numbers.		Accounts,	Budget	Revised	Budget
1930.	1931.	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Ra.	Ra.	Ra.	l.e.
Brought forward		1,53,23,038	1,55,14,840	1,55,14,000	1,53,28,217

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS.

Detailed heads—

20	21	(1) Pay and allowances of officers with King's Commission	{	2,89,000 4,630	{	3,26,438 6,280
115	121	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks	{	4,51,000 9,130	{	4,24,000 7,900
47	47	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks		49,000		34,000
976	1,030	(4) Pay and allowances of Indian artificers	{	10,80,000 23,820	{	12,00,000 26,385
338	385	5) Pay and allowances of clerical and menial establishments	{	1,76,000 2,970	{	1,70,300 7,480
		(6) Temporary labour		65,000		42,000
		(7) Money compensation in lieu of rations		400		900
		(8) Kit and clothing allowances	{	40,700 950	{	45,000 1,130
		(9) Gratuities to British troops on transfer to Army Reserve		..		...
		(10) Deferred pay to Indian troops		900		800
		(11) Incidental and miscellaneous expenses		23,000		23,000
TOTAL MINOR HEAD (j)		20,45,042	21,09,500	22,48,000	23,14,613	
Carried over		1,73,68,080	1,77,14,340	1,77,62,000	1,76,42,830	

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

- *Minor Head (j).—Mechanical Transport Workshops.*—Major repairs including complete overhauls are undertaken in these workshops.

Budget, 1931-32 is more than Budget, 1930-31 by Rs. 1.15 lakh due to:—

	In lakhs of Rs.
(i) Balance of cost of additional establishment provided for only part of the year in 1930-31	.54
(ii) Increased cost of British officers	.28
(iii) Reduction in the shortage of artificers counterbalanced in part by other savings in personnel	.08
(iv) Cost of new measures	.48
(v) Reduction in cost of temporary labour due to employment of permanent staff	.23
	<u>1.15</u>

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1930-	1931-	Accounts,	Estimate,	Estimate,	Estimate,
31.	32.	1929-30.	1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,73,68,080	1,77,14,340	1,77,62,000	1,76,42,830
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (k)—M. T. VEHICLES RECEPTION DEPOT.					
Detailed heads—					
2	2	(1) Pay and allowances of officers with King's Commission	33,100		35,280
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks	19,000		18 000
33	33	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks	11,640		14,000
19	19	(4) Pay and allowances of Indian Artificers	19,000		21,000
12	12	(5) Pay and allowances of clerical and menial establishments	6,630		7,130
		(6) Temporary labour	(a) 3,000		3,000
		(7) Compensation in lieu of ration	200		50
		(8) Kit and Clothing allowances	2,600		2,570
		(9) Gratuity to British Troops on transfer to Army Reserve . . . . .	..		..
		(10) Deferred pay to Indian troops	290		140
		(11) Incidental and miscellaneous expenses	3,700		3,000
TOTAL MINOR HEAD (k)		51,182	99,160	1,05,000	1,04,170
Minor Head (l) Military Launches		2,37,596	2,96,500	2,00,000	2,00,000
TOTAL SUB-HEAD B		1,76,56,858	1,81,10,000	1,80,67,000	1,79,47,000

(a) A new measure.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (k) M. T. Vehicle Reception Depot deals with the receipt and issue to units of vehicles imported from the United Kingdom or received for heavy repairs from other units in India. The Depot also looks after mobilization reserve of M. T. Vehicles.

Budget, 1931-32 is more than Budget, 1930-31 by Rs. .05 lakh due to:—

	In lakhs of Rs.
(i) Increased cost of officers with King's commission . . . . .	.02
(ii) Increased cost of Indian officers and other ranks . . . . .	.02
(iii) Increased cost of Indian artificers . . . . .	.02
(iv) Reduced cost of British other ranks	—01
	.05

Minor head (l) Military Launches:—

Budget, 1931-32 is less than Budget, 1930-31 by Rs. .96 lakh due to I. A. S. C. and I. A. O. stores being now issued free.

MAIN HEAD II.—

Numbers.		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
UNDER CONTROL OF THE QUARTER MASTER GENERAL.					
MINOR HEAD (a) (i)—REMOUNT DEPOTS.					
Detailed heads—					
18	17	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,66,370		2,50,000
25	25	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	1,27,480		1,33,000
198	196	(3) Pay and allowances (including money al- lowances) of Remount squadron	56,000		59,000
2,027	2,120	(4) Pay and allowances of stable and other es- tablishments	3,83,420		{ 3,86,000 1,500
--	...	(5) Pay of temporary es- tablishments including daily labour	{ 3,25,180 7,410		{ 2,87,000 -2,555
79	71	(6) Pay and allowances of clerical and menial establishments	42,940		42,000
		(7) Money compensation in lieu of rations	5,400		2,000
		(8) Kit and clothing al- lowances	15,330		14,000
		(9) Cattle gear and mis- cellaneous stores pur- chased by Depots	{ 1,63,900 4,120		{ 1,27,000 -1,417
		(10) Repair to Kachha buildings, roads, drains, etc.	62,410		59,000
		(11) Construction, repairs and maintenance of buildings	91,000		79,000
		(12) Incidental and mis- cellaneous expenses	{ 48,480 5,100		{ 32,000 -2,236
		(13) Loss of cash			
TOTAL MINOR HEAD (a) (i)		15,56,335	16,04,630		14,65,292
Carried over		15,56,335	16,04,630		14,65,292

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head (C).—Remount Depots and Breeding Operations :—

The Army Remount Department is responsible for the supply of all classes of animals to the Army in India. Animals including a few horses and certain types of mules are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 351 horses and 238 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, viz., one at Mona (Punjab) for the production of donkey stallions and one at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about sixty-five full grown country bred horses and ten arabs are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depots at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 400 full grown mules.

4. As the full requirements of the Army in India (about 3,000 horses and 2,500 mules) cannot be met from the above source, about 2,300 horses, 150 light draught and 256 mountain artillery mules are imported from overseas.

5. There are three Australian remount depots, viz., at Ahmednagar (Deccan), Babugarh and Saharanpur (U. P.) where imported horses are acclimatised for about nine months before issue to the service. The authorised complement in animals of these depots is 2,499 Australian horses and 260 country-bred horses (besides which about 300 horses are boarded out to private individuals and 142 horses are maintained at the Equitation School, Saugor—these 442 horses form part of the War Reserve) and 100 young stock mules.

6. In addition to horses and mules, the Army Remount Department also maintains 1,518 bullocks for farming operations and hackery work.

7. The decrease of Rs. 3.46 lakhs in Budget, 1931-32, as compared with Budget, 1930-31 is made up as follows :—

	In lakhs of Rs.
(i) Reduction in the cadre of British officers and anticipated absence of more officers on leave partly counter-balanced by increases on account of promotion	53.
(ii) Anticipated shortage in Indian establishments partly counter-balanced by increases on account of promotion and annual increments	45.
(iii) Reduction in wages of temporary establishments including daily labour in consequence of fall in prices of staple commodities and economies	93.
(iv) Savings in the purchase of cattle gear and miscellaneous stores	41
(v) Savings in the feed of animals in the breeding areas due to fall in prices of grains and fodder	45
(vi) Net savings in the maintenance of buildings	08
(vii) Reduction in incidental and miscellaneous expenses	46
(viii) Net savings due to minor causes	06
(ix) Savings on account of introduction of new measures	09
	3.46

MAIN HEAD II —

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.	Rs.	Rs.	Rs.	Rs.
Brought forward .		15,56,335	16,04,630		14,65,292
SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS— contd.					
MINOR HEAD (A) (ii)—CULTIVATION FARMS.					
Detailed heads—					
32	32	(14) Pay and allowances of cattle and farm establishments	12,270		11,000
		(15) Pay of temporary establishments including daily labour	{ 4,97,090		{ 4,61,666
		(16) Incidental and Miscellaneous expenses	{ 11,529		{ — 3,958
			1,23,490		1,17,000
TOTAL MINOR HEAD (a) (ii)		6,45,128	6,44,370		5,85,708
TOTAL MINOR HEAD (a).		22,01,463	22,49,000		20,51,000
MINOR HEAD (b)—HORSE, MULE AND DONKEY BREEDING OPERATIONS.					
Detailed heads—					
12	12	(17) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	1,76,680		1,40,000
1	1	(18) Pay and allowances (including messing allowances and allowances for families) of British soldiers	4,670		4,000
1,299	1,309	(19) Pay and allowances of clerical and other subordinate establishments	3,66,240		3,16,000
		(20) Feed of animals	80,110		35,000
		(21) Construction, repairs and maintenance of buildings	20,260		27,000
		(22) Incidental and miscellaneous expenses	74,040		56,000
		(23) Expenditure of the sums accruing from branding and covering fees by the grant of premiums, etc., for brood mares and fillies to breeders	16,000		12,000
		(24) Deduct Probable Savings . . . . .			..
TOTAL MINOR HEAD (b) .		5,73,798	7,38,000		5,90,000
TOTAL SUB-HEAD C .		27,75,261	29,87,000	26,19,000	26,41,000

FOR THE YEAR 1931-32.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II

Numbers.		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32
1930- 31.	1931- 32.				
SUB-HEAD D.—ARMY VETERINARY SERVICES.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
33	33	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	4,49,000		{ 4,82,000 1,200
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 13,800 3,260		16,240
916	914	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including veterinary assistant surgeons, clerks and reservists	3,06,670		{ 3,10,000 3,000
87	87	(4) Pay and allowances of followers	18,800		18,200
		(5) Money compensation in lieu of rations	2,600		2,000
		(6) Kit and clothing allowances	30,800		26,000
		(7) Incidental and miscellaneous expenses	25,070		24,070
TOTAL MINOR HEAD (a).		8,50,091	8,50,000	8,41,000	8,82,710
Carried over		8,50,091	8,50,000	8,41,000	8,82,710

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a) Veterinary Hospitals.—The Army Veterinary Services are responsible for the welfare of the animals of the Army, including those of Remount Depots and Military Farms Department, about 72,000 in number, and for the promotion of efficiency by preventing and reducing wastage amongst them. The organisation consists of 30 veterinary hospitals, Class I, 16 veterinary hospitals, Class II, 28 branch veterinary hospitals, 10 sick lines and 12 Indian Army Veterinary Corps Sections of personnel posted to veterinary hospitals during peace and forming a cadre for expansion on mobilisation to provide technical personnel for all Veterinary units. All cases of sickness, with the exception of very minor ones, are treated in veterinary hospitals by trained veterinary personnel under the expert supervision of veterinary officers. The staff and establishment maintained for this purpose, including all administrative officers, are 66 British Officers (including a leave reserve of 5), 4 British other ranks, 130 veterinary assistant surgeons, 764 Indian other ranks (including 222 reservists) and 87 followers, Class I. The percentage of animals treated in veterinary hospitals is 6 in the case of horses and ponies, 2·5 in the case of mules and 7 in the case of camels.

2. Budget, 1931-32 is more than Budget, 1930-31 by Rs. 33 lakh due chiefly to:—

	In lakhs of Rs.
(i) Promotion of officers and arrival of senior officers from England	33
(ii) Annual increments to Indian personnel	06
(iii) Cost of new measures	04
(iv) Reduction of the appointment of two veterinary assistant surgeons as a result of mechanisation scheme and minor causes	—10
	33

MAIN HEAD II.—

Numbers,		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.				
Brought forward . .		Ra. 8,50,091	Ra. 8,50,000	Ra. 8,41,000	Ra. 8,82,710

SUB-HEAD D.— ARMY VETERINARY SERVICES—*contd.*

MINOR HEAD (b)—ARMY VETERINARY SCHOOLS.

Detailed heads—

2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	38,570		38,800
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	4,460		5,650
2	2	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	1,270		1,320
		(4) Money compensation in lieu of rations . . . . .	..		..
		(5) Kit and clothing allowances	110		110
		(6) Incidental and miscellaneous expenses and allowances	590		780
TOTAL MINOR HEAD (b).		41,653	45,000	46,000	46,660

MINOR HEAD (c)—VETERINARY RECORD OFFICE.

Detailed heads—

5	5	(1) Pay and allowances of clerks and other establishments	5,320		4,950
		(2) Incidental and miscellaneous expenses	680		680
TOTAL MINOR HEAD (c)		5,536	6,000	6,000	5,630

Minor head (d)—

11	13	Fees and allowances, etc., for Military Students studying at the Punjab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of the Indian Army Veterinary Corps			
Detailed head—					
Fees and allowance, etc.			16,000		20,000
TOTAL MINOR HEAD (d)		13,899	16,000	17,000	20,000
TOTAL SUB-HEAD D.		9,11,179	9,17,000	9,10,000	9,55,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

2. Budget 1931-32 compared with Budget, 1930-31.—The variation is small. Additional pay of the officer-in-charge of the record office has been provided under this minor head instead of under minor head (c) below :—

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

Budget, 1931-32 Compared with Budget, 1930-31, variation is small.

Minor Head (d).—Represents the cost of training of duly qualified veterinary assistant Surgeons from amongst selected military pupils detailed annually to undergo courses of instruction at the Punjab Veterinary College, Lahore.

The increase of Rs. .04 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is mainly due to the admission of two additional students for training

Numbers, 1930-1931- 31. 32.			Accounts, 1929-30. Rs.	Budget, Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
MAIN HEAD 11.—						
SUB-HEAD E—INDIAN ARMY ORDNANCE CORPS.						
UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA.						
MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS.						
Detailed heads—						
54	53	(1) Pay and allowances of officers with King's Commission		7,44,480		7,90,930
486	507	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)		(21,67,320 18,850		{ 24,11,930 360
172	77	(3) Pay and allowances of Artificers (British and Indian)		90,000		85,800
1,756	1627	(4) Pay and allowances (including money allowances) of Indian officers and Indian ranks, etc., (including teaching staff)		3,61,190		3,85,000
575	586	(5) Pay and allowances of clerical and menial establishments		5,09,000		{ 5,49,220 21,290
		(6) Temporary labour (including temporary supervising and clerical establishments and Miscellaneous labour):—				
		(i) Store Section etc.		12,34,930		12,14,910
		(ii) Workshops—				
		(a) Repairs to H.E. the C-in-C's Camp equipage		10,000		7,000
		(b) Other repairs etc.		9,83,690		10,00,400
		(iii) Introduction of new stores		3,000		1,860
		(iv) Experiments and tests		800		800
		(v) Fitting up in Arsenals, Ordnance and Clothing Depots.		{ 16,860 25,000		16,000
		(vi) Repairs to and replacements of plant and machinery		10,930		9,030
		(7) Expenditure on repairs of Mathematical Instruments by the Mathematical Instruments Office		1,30,000		95,000
		(8) Money compensation in lieu of rations		25,560		22,500
		(9) Kit and clothing allowances		{ 1,02,500 450		99,800
43	117	(10) Caretaking and custody		34,930		36,690
		(11) Incidental and miscellaneous allowances and expenses		1,54,000		{ 1,52,050 45,658
		Carried over		66,28,000		69,46,229

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (a)—Arsenals, Ordnance Depots and Clothing Depots—

Arsenals and Ordnance Depots.—There are at present 6 arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Mingaladon (Burma) and Allahabad and 6 ordnance depots at Fort William, Bombay, Agra, Drigh Road (Karachi), Lahore and Cawnpore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee and Mingaladon and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi also undertakes the receipt, washing, repair and issue of all extra issue winter clothing required by troops in the Northern Command. Equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase in England and by purchase in India through the agency of the Master General of the Ordnance in India. The Ordnance Depot, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by the Master General of the Ordnance in India by contract from local firms. Workshops are attached to arsenals and certain Ordnance Depots, where minor repairs to stores and petty manufacture are carried out.

2. **Clothing Depots.**—There are 2 Clothing Depots at Quetta, and Shahjahanpore and a small tent depot at Bangalore. These depots are under the control of Chief Ordnance Officers acting under the Director of Ordnance Services, and the Master General of the Ordnance in India. They are maintained for retailing clothing and footgear to troops in their respective areas and for maintaining working stocks. They also hold war and mobilization reserves. Stores stocked in the clothing depots are obtained from the Army Clothing Factories in India, the Ordnance Depot, Cawnpore, and by purchase at home, through the agency of the Master General of the Ordnance in India.

3. The provision under this head is exclusive of the cost of the I. A. O. C. establishment employed at Army Headquarters and at Command and District Headquarters which amounts to Rs. 2,30,000, and Rs. 3,77,000 and is provided under Head IV-A (g) Master General of Ordnance and Head IV B and C.—Command and District Headquarters respectively.

Budget 1931-32 is more than the budget, 1930-31 by Rs. 3.14 lakhs which is chiefly due to :—

Increases—	In lakhs of rupees.
(i) Increased establishments sanctioned, viz., six range-finding artificers for repairs to signalling equipment and scientific instruments—	.29
(ii) Transfer of 4 armament artificers at Colaba from the control of the Adjutant General in India to that of the Master General of Ordnance	.18
(iii) Increase on account of promotions and annual increments of officers and other British ranks	.47
(iv) Insufficient budget provision made under the detailed heads (1) and (2) in 1930-31 due partly to the return to ordinary duty of certain warrant and non-commissioned officers rendered surplus at Army Headquarters who have still to be absorbed in Arsenals	1.74
(v) Provision made for (a) the full reduced complement of Indian officers and other ranks and (b) the 100 storemen who are to replace 225 sepoy instead of for the actual strength of the Military establishment as in the current year	.24
(vi) Increase in the pay and allowances of clerical and menial staff due to increments, etc.	.40
(vii) Cost of new measures	.67
	<u>3.99</u>
Decreases—	
(i) Less expenditure anticipated in the temporary labour grant for the stores section on account of certain vacancies that may occur next year, etc., and closing of the Madras Arsenal and Depot	.40
(ii) Less expenditure on account of repairs of mathematical instruments by the M. I. O. due to the arrival of certain armament artificers from England who will carry out a certain per centage of the repair work in arsenals now done by the M. I. O.	.35
(iii) Smaller expenditure anticipated under other heads	.10
	<u>.85</u>
Net increase	<u>3.14</u>

Numbers.		MAIN HEAD 11 —			
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
		Brought forward .	66,28,540		69,46,223
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS—contd.					
UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA—contd.					
MINOR HEAD (a) ARSENALS, ORDNANCE DEPÔTS AND CLOTHING DEPÔTS—contd.					
Detailed heads—					
		(12) Pay and allowances of Medical Establishments.	13,570		10,530
		(13) Loss of Cash			
		(14) <i>Deduct</i> —Recoveries of account of storage charges in respect of R. A. F. bombs held in deposit in Arsenals	1,01,880		1,02,650
		TOTAL MINOR HEAD (a).	64,94,503	65,40,230	66,51,000
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
1	1	(1) Pay and allowances of officers with King's Commission	15,780		15,892
3	3	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)	18,490		19,620
8	8	(3) Pay and allowances (including money allowances) of Indian officers and Indian ranks	1,800		1,820
5	5	(4) Pay and allowances of clerical and menial establishments	5,000		6,840
		(5) Money compensation in lieu of rations	240		240
		(6) Kit and clothing allowances	460		480
		(7) Incidental and miscellaneous allowances and expenses	6,000		5,000
		TOTAL MINOR HEAD (b).	43,223	47,770	48,000
		TOTAL SUB-HEAD E.—I. A. O. C.	65,37,726	65,88,000	66,99,000
					69,04,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.*****Minor Head (b)—I. A. O. C. School of Instruction.—***

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is for 84 officers and men. The estimated average number of students at the school in 1930-31 is 80 officers and men. Three courses of about 3 to 5 months' duration are held yearly.

Budget, 1931-32 compared with Budget, 1930-31.—The variation is small.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.					
UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.					
MINOR HEAD—COST OF EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
12	13	(1) Pay and allowances of instructional staff		21,340	21,650
		(2) Pay and allowances (including messing and money allowances) of pupils.	(335)	77,970	(350) 87,300
		(3) Kit and clothing allowances		5,770	5,000
		(4) Capitation payments to Provincial Governments		1,23,080	1,59,700
		(5) Incidental and miscellaneous expenses and allowances		21,860	23,350
TOTAL SUB-HEAD—F.		2,23,304	2,50,000	2,54,000	2,97,000

SUB-HEAD G.—CENTRAL DISPOSALS ORGANISATION.

UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA

Minor heads—

(1) Working expenses of clothing dump, Moghalpura		11,000		5,000
TOTAL SUB-HEAD—G.	11,068	11,000	4,000	5,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

2. Budget, 1931-32 is more than Budget, 1930-31 by Rs. 47 lakh due to :—

	In lakhs of Rs.
(i) Increased provision on account of pay and allowances of pupils due to increase in numbers	09
(ii) Increased provision for capitation payments to Local Governments due to increase in number of pupils	37
(iii) Other items net	01
	47

Sub-Head II-G.—Central Disposals Organization.—The Central Disposals Organisation was formed in July 1926 partly at Army Headquarters and partly at Dum Dum near Calcutta to control and arrange for the utilization where possible, and otherwise, the disposal of waste material such as expended ammunition, part worn or worn tools, arms and other equipment, manufacture waste, obsolete stores and material and those surplus to the requirements of the Army in India. The experience of the past two years has shown that the Dump at Dum Dum was not a success and the Government of India, therefore, decided that the organisation should be relieved of the duties of storage and its activities should be confined to disposal. In pursuance of this decision the central dumping station located in the vacant buildings of the late Ammunition Factory, Dum Dum has been closed and an augmentation of staff for the Headquarters Organisation has been sanctioned.

2. The Central Disposals Organisation now consists of :—

- (1) Headquarters Organisation (2) a dumping station at Moghalpura for storage of surplus clothing and is controlled by the Director of Contracts under the Master General of Ordnance in India.

The Headquarters Organization is responsible for :—

- (a) Collecting and correlating information relative to all excess stock and normal waste and surplus available in arsenals and depots, ordnance and clothing factories, and other army formations which accumulate large surpluses.
- (b) Investigating the possibility of such stores and materials being utilised by other Government Departments, civil or military.
- (c) Advising or directing sales at the establishments concerned or at other places as may be most advantageous.

4. The functions of the dump at Moghalpura are :—

- (a) to receive and bring on charge all clothing stores sent in from arsenals and other establishments ;
- (b) to keep proper custody of these stocks ;
- (c) to sort by condition and keep Headquarters informed of the quantities received.
- (d) to pack and despatch stores from stocks as directed by Headquarters.

The clothing dump, Moghalpura, has been temporarily discontinued with effect from the 1st April 1930 till such time as the necessity for re-opening it may arise. A sum of Rs. 5,000 only has been provided under this head in case it is found necessary to reopen the dump in the course of the year.

MAIN HEAD II —

Numbers.			Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—MEDICAL SERVICES.						
526	537	1. Pay and allowances (including syce, forage and other allowances) of officers		{ 72,43,950		{ 73,03,350
462	473	2. Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps etc., ranks		{ 32,700		{ 25,020
				6,94,150		{ 6,95,550
1,033	1,015	3. Pay and allowances of Assistant and Sub-Assistant Surgeons (including money allowances)		{ 25,36,950		{ 25,87,210
				10,900		{ 5,490
323	325	4. Pay and allowances of nurses and matrons		{ 10,76,160		{ 10,71,400
				8,240		{ 17,085
		5. Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)		1,73,050		1,61,390
13,318	13,461	6. Pay and allowances of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps		20,82,400		{ 21,00,461
		7. Money compensation in lieu of rations to British Troops		5,450		{ 39,960
		8. Money compensation in lieu of rations to Indian Troops		9,030		5,400
		9. Kit and Clothing allowances to British Troops		52,250		12,250
		10. Kit and Clothing allowances, to Indian Troops		2,73,740		{ 47,220
		11. Incidental and miscellaneous expenses		4,55,420		{ 213
		12. Charges on account of X Ray Installations		43,000		{ 2,51,350
		13. Custom duty charges . . . . .		..		{ 4,53,040
		14. Grants for up keep of Laboratories		27,710		{ 50
		15. Convalescent Homes for officers		16,000		{ 895
		16. <i>Deduct</i> —Credits on account of hospital charges of R. A. F. personnel		67,000		{ 27,710
		17. <i>Deduct</i> —Credits on account of dentistry charges of R. A. F. personnel				{ 16,000
						68,500
						6,400
TOTAL SUB-HEAD H.			1,46,15,767	1,46,74,000	1,46,98,000	1,48,49,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals and (III) Indian Hospital Corps. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Military Estimates. In order to effect economy it has been arranged at certain stations that Indian Military hospitals should have small British Sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The recently sanctioned re-organisation of this corps on a 5 company basis has been given effect to in Eastern and Western Commands and Burma District. Re-organisation in Northern and Southern Commands will be carried out as soon as accommodation becomes available. The hospitals are classified according to the strength of the garrison at each station. At present there are 23 hospitals first class, 20 second class, 43 third class, 38 fourth class and 30 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The percentages of sick treated in these hospitals are roughly 3.04 per cent. of the establishment in the case of British troops, 1.67 per cent. in the case of Indian troops and 1.05 per cent. in the case of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the I. H. C. Companies are 248 Royal Army Medical Corps officers, 359 Indian Medical Service officers, 35 Dental officers, 422 R. A. M. C. other ranks, 51 Army Dental Corps other ranks 282 nurses, 43 matrons, 334 assistant surgeons 681 sub-assistant surgeons, 9,161 Indian Hospital Corps personnel and 4,300 reservists. In addition 203 M.T. drivers for running the motor ambulances and other miscellaneous establishments (e.g., ayahs, female sweepers, X-Ray mechanics, etc.) are also maintained.

For purposes of administrative convenience, the provision for all I. H. C. personnel has been made under the minor head (c) irrespective of whether they are actually employed with the hospitals or not, and the provision for No. 31 Coy., R. A. M. C. has been made under minor head (a) as that Company caters for British military hospitals only.

Minor Head (d).—The military food laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve.

The increase of Rs. 1.75 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is mainly due to :—

	In lakhs of Rs.
<i>Increases—</i>	
1. Revision of pay of assistant surgeons . . . . .	.40
2. Pay and allowances of officers and establishments due to ordinary fluctuations . . . . .	.20
3. Larger provision of X-Ray stores due mainly to purchases being made in India instead of in England . . . . .	.57
4. Cost of new measures . . . . .	.92
	2.09
<i>Decreases—</i>	
1. Kit and clothing allowances due to reduction in the rates . . . . .	.22
2. Other variations net . . . . .	.12
	.34
	1.75

Numbers.		MAIN HEAD '1.—			
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
SUB-HEAD H.—MEDICAL SERVICES					
—contd.					
(i) Under control of the Adjutant General in India.					
MINOR HEAD (a)—BRITISH MILITARY HOSPITALS INCLUDING HEADQUARTERS NO. 31 COY., ROYAL ARMY MEDICAL CORPS.					
Detailed heads—					
261	264	(1) Pay and allowances (including syce, forage and other allowances) of officers	{ 36,66,280 16,350		{ 38,19,400 25,020
457	466	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks	6,73,990		{ 6,76,000 3,236
327	352	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	14,86,320		{ 15,25,000 —15,200
268	265	(4) Pay and allowances of nurses and matrons	{ 9,09,130 8,420		{ 9,04,400 14,785
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	90,310		93,500
		(6) Money compensation in lieu of rations to British Troops	5,300		5,300
		(7) Kit and clothing allowances to British Troops	51,420		{ 46,500 213
		(8) Kit and Clothing allowance to Indian Troops			5,000
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)	2,62,000		{ 2,66,000 25
		(10) Charges on account of X-Ray Installations	26,000		62,500
		(11) Custom duty . . . . .	..		{ .. 450
		(12) Grants for up keep of laboratories	25,480		25,480
		(13) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel	53,000		54,000
		(14) <i>Deduct</i> —Credits on account of dentistry charges			6,400
TOTAL MINOR HEAD (a) .			71,73,850		73,97,209
	Carried over		71,73,850		73,97,209

ADMINISTRATIVE SERVICES—contd.

Numbers.		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
1930-	1931-				
31.	32.				
Brought forward			71,73,850		73,97,209

SUB-HEAD H.—MEDICAL SERVICES—contd.

(i) *Under control of the Adjutant General in India—contd.*

MINOR HEAD (b)—INDIAN MILITARY HOSPITALS, INCLUDING MOBILISED FIELD MEDICAL UNITS, ETC.

Detailed heads—				
255	262	(1) Pay and allowances (including <i>syce</i> , forage and other allowances) of officers	{ 33,94,820	33,00,000
..	..	(2) Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks	{ 16,350	
694	654	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	{ 9,89,370	10,08,100
55	60	(4) Pay and allowances of nurses and matrons	{ 10,800	21,080
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	{ 1,67,030	1,67,000
		(6) Money compensation in lieu of rations to British Troops	{ 73,810	65,000
		(7) Money compensation in lieu of rations to Indian Troops	{ 7,250	3,250
		(8) Kit and clothing allowances to Indian Troops	{ 29,490	26,250
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)	{ 1,58,000	1,60,000
		(10) Charges on account of X-Ray Installations	{ 17,000	25
		(11) Custom duty charges	{ }	37,500
		(12) Grants for up keep of laboratories	{ 2,230	445
		(13) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel	{ 14,000	2,230
TOTAL MINOR HEAD (b)			48,52,150	47,78,680
Carried over			1,20,26,000	1,21,75,889

Numbers.		MAIN HEAD II.—			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate 1931-32
		Rs.	Rs.	Rs.	Rs.
			1,20,26,000		1,21,75,889
		Brought forward .			
SUB-HEAD H.—MEDICAL SERVICES— <i>contd.</i>					
(i) Under control of the Adjutant General in India— <i>contd.</i>					
MINOR HEAD (c)—STATION STAFF DISPENSARIES.					
Detailed heads—					
3	3		(1) Pay and allowances of officers	54,260	51,960
1	1		(2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowances)	3,110	3,010
			(3) Pay and allowances of Indian subordinate personnel (other than J. H. C.)	510	500
			(4) Money compensation in lieu of rations . . . . .	..	..
			(5) Kit and clothing allowances	50	40
			(6) Incidental and miscellaneous expenses	70	70
			TOTAL MINOR HEAD (c) .	58,000	55,580
MINOR HEAD (d)—MILITARY FOOD LABORATORY, KASAUILL.					
Detailed heads—					
1	1		(1) Pay and allowances (including syce, forage and other allowances) of officers	18,120	19,320
7	7		(2) Pay and allowances (including messing allowance and allowances for families) of R. A, M. C., etc., ranks	20,060	{ 19,550
5	5		(3) Pay and allowances (including money allowances) of clerical and other Indian establishments	2,300	{ —400
			(4) Money compensation in lieu of rations to British troops	150	100
			(5) Kit and clothing allowances to British troops	830	720
			(6) Kit and clothing allowances to Indian Troops . . . . .	..	60
			(7) Incidental and miscellaneous expenses	6,450	6,470
			TOTAL MINOR HEAD (d) .	48,000	43,210
			Carried over .	1,21,32,000	1,22,79,679

ADMINISTRATIVE SERVICES—*contd.*

Numbers.		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
1930-31.	1931-32.				
Brought forward .			1,21,32,000		1,22,79,679.

SUB-HEAD H.—MEDICAL SERVICES—*concl'd.*

(i) Under control of the Adjutant General in India—*concl'd.*

MINOR HEAD (e)—INDIAN HOSPITAL CORPS.

Detailed heads—

6	7	(1) Pay and allowances (including syce, forage and other allowances) of officers	1,10,470		1,12,700.
9	8	(2) Pay and allowances of Assistant Surgeons	58,250		{ 51,100.
13,348	13,461	(3) Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the I. H. C.	20,82,400		{ 400.
		(4) Money compensation in lieu of rations to Indian troops and followers	1,780		{ 21,00,461.
		(5) Kit and clothing allowances to Indian troops and followers	2,44,200		{ 39,960.
		(6) Incidental expenses	28,900		9,000.
TOTAL MINOR HEAD (e) .			25,26,000		25,53,321.
TOTAL SUB-HEAD H. (i) .		1,45,99,135	1,46,58,000	1,46,82,000	1,48,33,000.

(ii) Under control of the Army Department.

MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS.

Detailed head—

		(1) Expenditure in connection with convalescent Homes	16,000		16,000.
TOTAL SUB-HEAD (ii) .		16,632	16,000	16,000	16,000.
TOTAL SUB-HEAD H..		1,46,15,767	1,46,74,000	1,46,98,000	1,48,49,000.

Numbers.		MAIN HEAD II -			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES.					
<i>Under control of the Military Accountant-General.</i>					
MINOR HEAD (a)—MILITARY ACCOUNTANT-GENERAL.					
Detailed heads—					
6	6				
149	149		1,13,950		1,16,500
			3,89,050		4,03,000
			2,00,000		2,00,000
			20,000		20,000
			2,000		2,000
			54,800		34,800
			5,000		5,000
			200		200
TOTAL MINOR HEAD (a).		5,62,044	7,85,000	5,67,000	7,81,500
MINOR HEAD (b)—COMMANDS, AND DISTRICTS OFFICES, ETC.					
Detailed heads—					
122	123				
			13,51,000		13,46,000
4,039	4,049				
			67,53,700		60,40,000
			3,15,000		3,06,000
			9,000		10,000
			84,23,700		80,02,000
			5,62,044		7,81,500
			7,85,000		5,67,000
					7,81,500

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 59 officers including Military Officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class.

2. The present organisation is as follows :—

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

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

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. In accordance with the scheme for centralisation as far as possible of audit in Commands, which has been approved by the Government of India, the offices of certain Controllers of Districts and Independent Brigades have been amalgamated with their respective Command Controllers' offices. The Command Controllers in charge of the amalgamated offices are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the General Officers Commanding the Districts or Independent Brigades comprised in the amalgamation. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in the respective commands and they also assist the General Officers Commanding-in-Chief and General Officers Commanding the Districts, the accounts offices of which are amalgamated with the command offices in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require for controlling expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible, under the amalgamation scheme referred to above :—

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

(3) There is a Controller of Military Accounts for each of the other Military District (*viz.*, Lahore, Presidency and Assam, Madras and Burma Districts). The Controller of the Presidency and Assam District also deals with railway charges and with the accounts of passage and service funds. The Controller of the Lahore District has a branch office at Simla for dealing with the purchases made by the Director of Contracts.

MAIN HEAD II.—

EXPLANATIONS.

- (4) There are two military pension accounts offices—one at Lahore and the other at Mhow. The Controller of Military Pension Accounts at Lahore deals with the payment, audit and adjustment of all claims to pensions in the Northern and Eastern Commands and the Controller of Military Pension Accounts at Mhow deals with the payment, audit and adjustment of the pension claims in the Southern and Western Commands. The pension claims arising in Burma District are dealt with by the Controller of Military Accounts of that District.
- (5) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Marine Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance Factories and of Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central Office at Calcutta with subordinate offices at each of the factories.
3. The cardinal principles of the existing system of accounts are :—
- (a) The concentration of the issue of funds at certain central stations (viz., the offices of the various Controllers).
- (b) The local preparation of pay accounts, and of priced store accounts of supplying formations, etc., by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
- (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.
4. The Budget for 1931-32 has been fixed at Rs. 113.46 lakhs.
5. The causes for the variation between the figures of the sanctioned budget estimate for 1930-31 and the budget estimate for 1931-32 under the several minor heads of Head II-I are explained below :—
- Minor head (a) *Military Accountant General*.—Budget, 1931-32 is less than Budget, 1930-31 by Rs. .03 lakh due to :—

	In lakhs of rupees.
(i) Savings due to no provision having been made for rent of accommodation for the office of the Military Accountant General in the Imperial Secretariat Buildings, New Delhi under "Indicental and Miscellaneous expenses"	.20
(ii) Grant of increments to officers and establishments and winter allowance for the establishment likely to be left at Simla	.17
	<u>.03</u>

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (b) Commands and District offices.—The budget estimate under this minor head exceeds the sanctioned budget for 1930-31 by Rs. 4.42 lakhs. This is due to the following reasons :—

	In lakhs of Rs.
<i>Increases—</i>	
(i) Annual increments to accountants and clerks, etc., higher rates of pay admissible to clerks who pass the S. A. S. examination and pay and allowances of the establishment likely to be transferred from the office of the C. A. F. A. consequent on the impending closing down of the clothing factory at Madras, partly counter balanced by reduction in expenditure due to the retirement of senior men etc.	1.86
(ii) Rail charges . . . . .	.01
(iii) Charges for payment of pensions, provision for which was made under Head VIII—Non-effective charges during 1930-31	3.12
(iv) Other variations net . . . . .	.01
	5.00
<i>Decreases—</i>	
(i) Less expenditure anticipated on account of pay and allowances of gazetted officers due to retirement of senior officers partly counter-balanced by the amount of annual increments . . . . .	.05
(ii) Less expenditure anticipated under "Transportation", "Incidental and Miscellaneous expenses", owing to charges for the rent of office accommodation for Military Accounts Offices being now debitable to Head 50-M. E. S. and due to introduction of modern office methods and other economy measures . . . . .	.44
(iii) Larger recoveries anticipated on account of percentage charges for services rendered by the M. E. S. to other departments . . . . .	.09
	.58
	4.42

Numbers.		MAIN HEAD II.—			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		5,62,044	7,85,000	5,67,000	7,81,500
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES— <i>contd.</i>		84,23,700		86,02,000	
MINOR HEAD (b)—COMMANDS, AND DISTRICTS OFFICES, ETC.— <i>contd.</i>					
Detailed heads— <i>contd.</i>					
			3,60,000		3,25,000
			30,000		30,000
			1,000		1,000
			..		3,12,000
			23,200		23,400
			1,78,900		1,87,700
		
TOTAL MINOR HEAD (b) .		87,94,398	86,64,000	89,94,000	91,05,700
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
14	13	(1) Pay and allowances of gazetted superior and subordinate service officers .	1,57,300		1,51,500
532	517	(2) Pay and allowances of accountants, clerks and menial establishments .	8,23,000		8,40,000
		(3) Transportation charges—			
		(i) Travelling and out-station allowances.	17,500		16,000
		(ii) Rail charges .	..		..
Carried over .		9,97,800		10,07,500	
		93,56,440	94,49,000	95,61,000	98,87,200

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

Minor head (c) Army Factory Accounts.—The Budget estimate under this minor head is less than the sanctioned budget for 1930-31 by Rs. .02 lakh. The decrease is due to one officer having been withdrawn from the office of the C. A. F. A. and reduction in establishment anticipated as a result of the impending closing down of the Army Clothing Factory, Madras and probable less expenditure anticipated under transportation and incidental and miscellaneous contingent charges partly counterbalanced by the amount provided for the grant of increments to officers and establishments

MAIN HEAD I.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		93,56,440	94,49,000	95,61,000	98,87,200
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES— <i>contd.</i>			9,97,800		10,07,500
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS— <i>contd.</i>					
Detailed heads— <i>contd.</i>					
(4) Incidental and miscellaneous contingent charges			30,000		18,500
(5) Leave passage concessions granted to the superior service officers of the Military Accounts Department			..		
(6) Payments on account of medical treatment of British Officers of the Superior Civil Service			200		
TOTAL MINOR HEAD (c)		10,22,142	10,28,000	10,34,000	10,26,000
MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE.					
Detailed heads—					
4	4	(1) Pay and allowances of gazetted superior and subordinate service officers	51,700		47,500
98	97	(2) Pay and allowances of accountants, clerks and menial establishments.	1,43,900		1,43,900
(3) Transportation charges:—					
(i) Travelling and out-station allowances.			18,000		22,000
(ii) Rail charges			..		
(4) Incidental and miscellaneous contingent charges			10,000		10,000
(5) Percentage charges for works audit			35,300		33,100
(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department					
(7) Payments on account of medical treatment of British Officers of the Superior Civil Service.			100		100
TOTAL MINOR HEAD (d)		2,42,542	2,59,000	2,59,000	2,56,800
Carried over		1,06,21,124	1,07,36,000	1,08,54,000	1,11,69,800

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor head (d) Controller of R. A. F. Accounts.—The budget under this minor head is less than the sanctioned budget for 1930-31 by Rs. .02 lakh. The decrease is due to the difference in the pay and allowances of the present Controller of R. A. F. Accounts and his predecessor and reduction in the provision for percentage charges for works audit based on the provision for R. A. F. works, partly counterbalanced by the amount provided for the grant of increments to officers and establishments and larger expenditure anticipated on account of transportation charges.

NUMBERS.		MAIN HEAD II.—			
1930-31.	1931-32.	Actuals, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32 Rs..
Brought forward		1,06,21,124	1,07,36,000	1,08,54,000	1,11,69,800
SUB-HEAD I.—MILITARY ACCOUNTS					
OFFICES— <i>contd.</i>					
MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.					
3	3	(1) Pay and allowances of gazetted superior and subordinate service officers	44,640		45,800
90	90	(2) Pay and allowance of accountants, clerks and menial establishments	1,48,400		1,56,760
		(3) Transportation charges—			
		(i) Travelling and out-station allowances. }	3,700		2,500
		(ii) Rail charges			
		(4) Incidental and miscellaneous contingent charges	5,180		5,200
		(5) Leave passage concessions granted to the superior service officers of the Military Accounts Department . . . . .	..		..
		(6) Payments on account of medical treatment of British Officers of the Superior Civil Service.	200		
		(7) Percentage charges for works audit	4,000		10
		(8) <i>Deduct</i> —Percentage recoveries on account of audit and accounting charges relating to the launches transferred to the Army Department	4,290		..
		(9) <i>Add</i> —Audit and accounting charges relating to the launches transferred from Marine Department	4,290		..
		(10) <i>Deduct</i> —Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances	1,500		2,070
		(11) <i>Deduct</i> —Amount chargeable to sub-head I. A.—D. R. I. M. of Marine Budget on account of pay and allowances of staff employed on disbursement of wages of the artificers and labourers of the Bombay Dockyard	21,500		23,000
		(12) <i>Deduct</i> Audit and accounting charges relating to supplies made from Dockyard to Admiralty and other Departments			9,000
TOTAL MINOR HEAD (e)		<u>1,71,681</u>	<u>1,83,000</u>	<u>1,71,000</u>	<u>1,76,200</u>
TOTAL SUB-HEAD I.		<u>1,07,92,805</u>	<u>1,09,19,000</u>	<u>1,10,25,000</u>	<u>1,13,46,000</u>

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor head (a) Controller of Marine Accounts.—The budget under this minor head is less than the sanctioned budget for 1930-31 by Rs .07 lakh. The decrease is due to the provision under a new head "Deduct—Audit and accounting charges for supplies made from the dockyard to Admiralty and other departments" and less expenditure anticipated under the heads "Transportation charges" and "Percentage charges for works audit" partly counterbalanced by excess expenditure on account of increments to officers and establishments.

MAIN HEAD I.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS.					
UNDER CONTROL OF THE ARMY DEPARTMENT.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
7	7				
			(1) Pay and allowances of Presbyterian Chaplains including Capitation allowances to Presbyterian Ministers	55,600	55,510
			(2) Incidental expenses	1,200	1,300
TOTAL MINOR HEAD (a).			56,800		56,910
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
			(1) Pay and allowances (including horse allowance) of Chaplains	2,37,600	2,37,600
			(2) Incidental expenses	19,800	18,850
TOTAL MINOR HEAD (b)			2,57,400		2,56,450
MINOR HEAD (c)—WESLEYAN CHURCH.					
Detailed heads—					
			(1) Pay and allowances (including horse allowance) of Chaplains	82,000	83,820
			(2) Incidental expenses	21,100	21,200
TOTAL MINOR HEAD (c)			1,03,100		1,05,020
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
			(1) Pay and allowances (including horse allowance) of Chaplains	26,650	26,650
			(2) Incidental expenses	3,050	3,070
TOTAL MINOR HEAD (d)			29,700		29,720
TOTAL SUB-HEAD J.		4,40,023	4,47,000	4,37,000	4,48,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

Numbers.		MAIN HEAD II.—			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.					
UNDER CONTROL OF THE ARMY DEPARTMENT.					
MINOR HEAD (a)—CANTONMENTS DEPARTMENT.					
Detailed heads—					
56	56				
	(1)		8,15,000		{ 8,25,000
	(2)				{ 53,000
	(3)		24,500		25,660
	(4)		4,600		5,970
	(5)				
TOTAL MINOR HEAD (a)		8,40,279	8,44,100	8,45,000	9,09,630
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE—					
Detailed heads—					
	(i)		63,900		{ 1,08,200
	(ii)				{ 3,500
	(iii)		{ 1,00,000		{ 1,00,000
			{ 25,000		
	Deduct—Credits for amounts realised for non-entitled consumers.		3,94,000		9,91,500
TOTAL MINOR HEAD (b)		1,47,094	5,82,900	5,95,000	8,11,500
MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATE OFFICERS ON ACCOUNT OF GOVERNMENT LANDS.					
Detailed Heads—					
	(i)		{ 1,31,000		1,40,670
	(ii)		{ 1,01,000		1,05,200
TOTAL MINOR HEAD (c)		1,89,529	2,32,000	2,19,000	2,45,870
Deduct—Probable Savings.			..		
TOTAL SUB-HEAD K		11,76,902	16,59,000	16,59,000	19,67,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head K.—Administration of Cantonments—Minor Head (a).—The municipal administration of cantonments in India is carried out under the provisions of the Cantonment Act, 1924, by officers of the Cantonments Department who are paid from Army Estimates. A number of cantonments, of small municipal importance are in charge of executive officers of the Cantonments Department, employed in the neighbouring whole time cantonments. The inspection staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 Inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

Minor Head (b).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Army Estimates. The cost of water supplied by M. E. S. to cantonments and not met from credits realised from non-entitled consumers is also adjusted under this head.

Minor Head (c).—The officers of the Cantonments Department have also been entrusted with the duty of managing Government lands in accordance with the provisions of the Land Administration Rules. No extra payment is made for this.

	In lakhs of Rs.
Budget 1931-32 is more than Budget 1930-31 by Rs. 3·08 lakhs as under :—	
(a) Pay and allowances of officers	·10
(b) Pay and allowances of subordinate establishment of the Cantonment Department and miscellaneous	·02
(c) Increase in the normal grant-in-aid to cantonments owing to inauguration of cantonment administration at Trichinopoly and Cannanore, etc.	·44
(d) Increased loss on account of water supplied by M. E. S. to non-entitled consumers in cantonments	2·06
(e) Increased contribution to the Survey Department for cantonment survey	·08
(f) Increased cost of subordinate establishment of the Military Estate officers	·10
(g) Cost of new measures	·56
(h) Smaller provision on account of special Grants-in-aid to cantonment funds	—·25
(i) Reduction in incidental expenses	—·03
	3·08

Number.		MAIN HEAD II.			
1930-31.	1931-32.	Accounts, 1929-30. Rs	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward					
SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF ORDNANCE—<i>contd.</i>					
MINOR HEAD (a) ORDNANCE INSPECTION AND CHEMICAL RESEARCH,					
Detailed heads—					
Pay and allowances of permanent staff—					
36	35	1. Pay and allowances of officers commissioned or gazetted		4,68,000	4,89,000
98	97	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates		5,06,000	5,19,000
144	144	3. Pay and allowances of clerical and other Indian establishments including M. T. personnel		1,09,750	1,10,400
		4. Kit, clothing and food allowances		18,430	18,650
Administration charges—					
		5. Incidental and miscellaneous expenses		{ 35,800	39,470
				{ 2,000	
		6. Conservancy charges		6,330	4,990
1	6	7. Pay and allowances of police guards		6,540	2,490
		8. Cost of leave passage concessions to Army, Civil and Warrant Officers			
		9. Payments on account of medical treatment of British Officers of the Superior Civil Service			
Labour—					
		10. Temporary supervising draftsman and menial establishments		1,11,100	1,11,000
		11. Artisans and workmen		{ 2,40,000	
				{ 10,000	2,50,000
TOTAL MINOR HEAD (a)		14,40,289	15,14,000	14,98,000	15,45,000
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
(a) Payments for services rendered by the Government Test House, Alipore					
				27,000	27,000
(b) Provision for Small Measures					
			(a) 20,000		(a) 20,000
TOTAL MINOR HEAD (b)		27,000	47,000	27,000	47,000
TOTAL SUB-HEAD L		14,67,289	15,61,000	15,25,000	15,92,000

(a) New measure.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS

Minor Head—(a) Ordnance Inspection and Chemical Research.—There are four inspection charges at Ishapore, Cossipore, Kirkee, and Jubbulpore, a Proof and Experimental Establishment at Balasore, a Chemical Inspectorate at Kirkee and a Chemical Research Department at Rawalpindi. The functions of these, except the last two, are to inspect lethal weapons, ammunition and connected equipment manufactured by the Ordnance Factories, before their issue to the arsenals. The Chemical Inspector maintains such records as are required in connection with the history of the explosives stored in arsenals or in the hands of troops, scrutinises reports of Inspecting Ordnance Officers engaged in the inspection of such explosives and when necessary carries out tests of samples of cordite and other explosives stored at various places. He also analyses such samples of oil, paints, chemicals, etc., purchased for the Army as may be sent to him for examination, and acts as adviser to the Director of Artillery on all questions relating to chemical and physical subjects. The Chemical Research Department at Rawalpindi carry on laboratory work in connection with certain defensive munitions produced by the filter factory at that station. In addition there is a Chief Inspector of Stores and Clothing at Cawnpore. The functions of this officer are to inspect all non-lethal general stores, including bedding (blankets), barrack and hospital equipment, boots and clothing before they are accepted by the arsenals, depots, etc. Inspection of "General Stores" and "Clothing" has been concentrated at the six centres, four for the former, *viz.*, Cawnpore, Rawalpindi, Calcutta and Bombay and 2 for the latter, Shahjahanpore and Madras. In addition provision also exists for the inspection of repairs to small arms carried out by arsenals through Assistant Examiner of Small Arms stationed at arsenals. The work of inspection of machine guns, etc., in the hands of regular troops and Indian State Force units is done by Chief Civil Master Armourers. The whole organisation is administered by the Director of Artillery under the Master General of Ordnance.

Budget 1931-32 is more than Budget, 1930-31 by Rs. 31 lakh due mainly to :—

	In lakhs of Rs.
(i) Less savings anticipated in 1931-32 from absence on leave <i>ex-India</i> and deputations in and out of India	•21
(ii) Conversion of two warrant officers, appointments at Shahjahanpur into civilian appointments of foreman and assistant foreman and the creation of an additional appointment of chargeman : also filling in of one principal foreman's appointment lying vacant	•14
(iii) Savings on account of withdrawal of police guards from ordnance inspection depot, Hastings, etc.	—04
	•31

Minor head (b) Miscellaneous—

Budget, 1931-32 compared with Budget, 1930-31, no variation.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate;	Estimate,	Estimate,
31.	32.		1930-31,	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.					
Detailed heads—					
28	28	1. Pay and allowances (including messing allowance and allowances for families) of British soldiers	66,820		66,270
6	6	2. Pay and allowances (including money allowance) of followers	1,090		1,090
		3. Money compensation in lieu of rations to British troops . . . . .	..		..
		4. Kit and clothing allowances for British troops	4,540		4,540
		5. Incidental expenses . . . . .	..		..
		6. Miscellaneous allowances	2,500		4,050
		7. Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		..
TOTAL MINOR HEAD (a)		69,088	74,750	67,000	75,950
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
9	9	1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,97,690		1,99,610
140	157	2. Pay and allowances (including money allowance) of Indian soldiers and other establishments	{ 66,140		{ 82,700
		3. Money compensation in lieu of rations	{ 1,440		{ 1,440
		4. Kit and clothing allowances	3,030		3,050
		5. Incidental and miscellaneous expenses	1,640		1,620
		6. Miscellaneous expenses	44,500		51,370
		Deduct—Amount recoverable from His Majesty's Government.	..		..
TOTAL MINOR HEAD (b)		2,91,522	3,14,440	3,11,000	3,39,880
Carried over		3,60,610	3,89,190	3,78,000	4,15,830

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

(a) *Governor General's Band.*—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental sergeant major, 1 Regimental quartermaster sergeant and 25 sergeants.

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

(b) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 9 recruiting officers and 13 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres, (viz., Peshawar, Rawalpindi-Lahore, Jullundur, Delhi, Ajmere Gorakpur, Poona, Ghoom and Burma) and 120 Indian permanent recruiters. The clerical staff consists of 37 combatant Indian ranks.

2. As the overseas garrisons have been withdrawn no percentage of total cost is recoverable from His Majesty's Government.

The increase of Rs. 25 lakh in Budget, 1931-32 as compared with Budget 1930-31, is due to—

	In lakhs of Rs.
(i) Extension of the permanent recruiters scheme to Jullunder, Delhi and Poona	15
(ii) Variation in ranks of recruiting officers	02
(iii) Larger provision for incidental and miscellaneous expenses	07
(iv) Cost of new measures	01
	25

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget	
1930.	1931-	1929-30.	Estimate,	Estimate,	Estimate,	
31.	32.		1930-31.	1930-31.	1931-32.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	3,69,810	3,89,190	3,78,000	4,15,830
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—contd.						
MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.						
Detailed heads—						
		1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . .				
10	10	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and Indian Corps of Clerks (British Wing)		1,67,580 14,000		1,84,510 —330
		3. Pay and allowances of clerks and other establishments				
		4. Money compensation in lieu of rations				
		5. Kit and clothing allowances				
		6. Incidental and miscellaneous expenses				
		TOTAL MINOR HEAD (c).	1,53,674	1,81,580	1,57,000	1,84,180
		Carried over .	5,14,284	5,70,770	5,35,000	6,00,010

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

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

The increase of Rs. .03 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to changes in dates of opening and closing of depôts.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		5,14,284	5,70,770	5,35,000	6,00,010
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS—					
Detailed heads—					
1	1	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	22,390		22,370
15	34	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers	85,970		{ 95,000 —600
16	16	3. Pay and allowances of clerical and menial establishments	5,350		6,000
		4. Kit and clothing allowances for British troops	3,390		3,800
		5. Money compensation in lieu of rations to British soldiers	120		100
		6. Incidental and miscellaneous expenses	3,450		3,500
TOTAL MINOR HEAD (d).		1,04,325	1,20,670	1,19,000	1,29,970
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—					
Detailed heads—					
343	343*	1. Pay and allowances (including money allowances) of Indian religious teachers	1,06,000		{ 1,06,000 310
		2. Other charges . . . .	..	
TOTAL MINOR HEAD (e)		1,05,028	1,06,000	1,03,000	1,06,310
Carried over .		7,23,637	7,97,440	7,57,000	8,38,290

* Liable to fluctuation.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head—(d)—Military Prisons and Detention Barracks.—Detention Barracks have been established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by Courts Martial, or in some cases, by their commanding officers. The Barracks at Lucknow include a military prison for the reception of soldiers convicted of serious offences. These establishments are administered by a Director who is directly under the control of the Adjutant General in India. The present establishment employed in these barracks is 1 officer and 52 British warrant and non-commissioned officers including 14 extra regimental employees.

The increase of Rs. .09 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due mainly to provision for secondment of the staff at the Sialkot detention Barracks and to a larger number of men being in receipt of marriage allowance, (.10) and cost of new measures (-.01).

Minor Head (e)—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, Brigade of Artillery, Divisional Ammunition Column, Head Quarters of Sappers and Miners, the R. A. Training Centre and the M. A. Training Centre and of a company in each corps Head Quarters or battalion of Pioneers. In each Indian infantry battalion, active or training, one teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120.

Budget, 1931-32 compared with Budget, 1930-31. The variation is small.

MAIN HEAD II.—

Numbers. 1930-31. 1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.	
	Rs.	Rs.	Rs.	Rs.	
	Brought forward .	7,23,637	7,97,440	7,57,000	8,36,290
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—<i>conold.</i>					
MINOR HEAD (f)—					
	Expenditure on Anti-malarial measures	82,787	85,000	86,000	85,000
MINOR HEAD (g)—EXPENDITURE ON VOCATIONAL TRAINING.					
Detailed Heads—					
2	2 (1) Pay and allowances of officers		28,920		28,920
..	4 (2) Pay and allowances of British Soldiers				13,200
	(3) Kit and clothing allowances				400
	(4) Incidental and miscellaneous expenses		1,080		1,080
	TOTAL MINOR HEAD (g)	29,665	30,000	30,000	43,600
MINOR HEAD (h) REST CAMPS.					
Detailed heads—					
..	1. Pay and allowances of officers with King's Commission	..	..	..	..
3	3 2. Pay and allowances of British soldiers	..	10,200		{ 8,320
3	3 3. Pay and allowances of Indian officers and Indian other ranks including clerks		4,200		{ —70
70	70 4. Pay and allowances of followers		14,500		15,000
	5. Money Compensation in lieu of rations		..		..
	6. Kit and clothing allowances		500		140
	7. Incidental and Miscellaneous expenses		2,960		4,700
	TOTAL MINOR HEAD (h)		32,360	31,000	29,110
MINOR HEAD (i)—MISCELLANEOUS.					
Detailed head—					
	(a) Donations and grants-in-aid to Institutions and Charitable and subsistence allowances		63,000		63,000
	(b) Fees to examiners for Indian Medical Department promotion examinations		2,200		2,000
	(c) Provision for Small Measures		20,000(a)		20,000(a)
	TOTAL MINOR HEAD (i)	87,049	85,200	97,000	85,000
	TOTAL SUB-HEAD M.	9,23,138	10,30,000	10,01,000	10,79,000

(a) New measure

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1931-32 compared with Budget, 1930-31. No variation.

Sub-Head M.—(g)—The provision against this minor head represents the pay and allowances and office allowance of the vocational training officers in commands and their staff (one for Northern and Eastern Commands and one for Southern and Western Commands) whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. (Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.)

The increase of Rs. 14 lakh in Budget, 1931-32 as compared with Budget 1930-31 is due to provisions for 4 clerks transferred from Commands in connection with vocational training.

Sub-head M. (h). Rest Camps.

The decrease of Rs. 03 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to variations in ranks of British other ranks (02) and smaller provision for incidental and miscellaneous expenses (01).

Sub-Head M.—(i)—Miscellaneous. (a)—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Pasteur Institutes at Kasauli, Ootacamund and Burma, Walker Hospital, Simla, United Service Institution of India, etc.

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

Budget, 1931-32 compared with Budget, 1930-31. No variation.

Numbers.		MAIN HEAD II.—			
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
SUB-HEAD N.—MISCELLANEOUS					
SERVICE UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
5	4	(a) Military Attachés at Meshed, Kabul and Assistant Military Attaché at Tehran		60,000	49,500
		(b) Contribution for maintenance of the special Frontier Section of the Survey of India	43,000		46,500
		(c) Net cost to the Army for strategic communications required on the N.-W. Frontier	..		..
		(d) Special Emergency Grant	2,00,000		1,40,000
		(e) Provision for Special measures	10,00,000		11,00,000
TOTAL SUB-HEAD N		1,07,995	13,03,000	96,000	13,33,000
SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE QUARTER MASTER GENERAL.					
MINOR HEAD (a) GRAIN CRUSHING DEPOTS AND FLOUR MILLS—					
(i) GRAIN CRUSHING DEPOTS.					
Detailed heads—					
REVENUE ACCOUNT.					
	(1) Working expenses of Depots		2,10,000		1,80,000
			2,10,000		1,80,000
CAPITAL ACCOUNT.					
	(2) Land, buildings and plant	..			..
	(3) <i>Deduct</i> —Sale proceeds of articles charged to Capital Account		..		..
TOTAL MINOR HEAD (a) (i)		1,79,380	2,10,000		1,80,000
(ii) CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	(1) Pay and allowances of supervising establishment	..	13,000		13,000
	(2) Miscellaneous				
	TOTAL (a) (ii)	11,899	13,000		13,000
TOTAL MINOR HEAD (a).		1,91,269	2,23,000		1,93,000
MINOR HEAD (b) MISCELLANEOUS—					
	(a) Provision for Small Measures		(a) 20,000		20,000(a)
	TOTAL SUB-HEAD (b)	1,91,269	2,43,000	2,00,000	2,13,000
SUB-HEAD P. MISCELLANEOUS.					
	Provision for New measures under Control of Principal Staff Officers.	..	17,63,000	..	10,18,000
TOTAL INDIA		6,42,70,788	6,92,55,000	6,58,55,000	6,92,89,000

(a) New measure.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Sub-Head N.—Miscellaneous services under control of the Chief of the General Staff. The provision against item (b) represents the estimated cost payable by the Army Department for the special Military frontier survey section.

The increase of Rs. -33 lakh in Budget, 1931-32 as compared with Budget, 1930-31 is due to :—

	In lakhs of Rs.
(a) More provision for special measures	1-00
(ii) Less provision under detailed heads (a) and (b) based on past actuals	—07
(iii) Smaller provision for Special Emergency Grant	—60
	-33

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

The decrease of Rs. -30 lakhs in Budget, 1931-32 as compared with Budget, 1930-31 is due mainly to electrification of Lahore and Peshawar Depots and Supply of free energy by the M. E. S.

Minor head (a) (ii).—Controlled Flour Mills.—There is one controlled Flour Mill at Lyallpur. The function is to grind wheat for eventual supply of flour, atta and bran to supply depot

Budget, 1931-32 compared with Budget, 1930-31. No variation.

Minor head (b) Miscellaneous a)—The provision under this head is intended to finance such small measures which are considered necessary by the Quarter Master General.

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

MAIN HEAD II.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Educational and Instructional charges—Miscellaneous including furlough allowance		4,88,000	4,96,000	5,08,000
(2) Army Education—Leave and Deputation Salaries		33,000	26,000	28,000
(3) Army Education—Sterling overseas pay		24,000	26,000	28,000
(4) Furlough allowances—Indian Army Service Corps		9,20,000	10,20,000	10,60,000
(5) Furlough allowances—Royal Army Service Corps
(6) Miscellaneous Army charges—Supply and Transport		32,000	40,000	40,000
(7) Establishment of Mechanical Transport Adviser		5,000	6,000	6,000
(8) Purchase of stores for India—Remount Depot.		8,000	6,000	6,000
(9) Veterinary—Furlough and Miscellaneous expenditure		40,000	40,000	40,000
(10) Arsenals—Furlough allowances and Miscellaneous expenditure		4,52,000	4,84,000	4,84,000
(11) Medical Service—Leave and Deputation Salaries		2,000	1,000	2,000
(12) Medical Service—Sterling overseas pay				
(13) Medical Services furlough allowances and Miscellaneous expenditure		16,88,000	15,20,000	15,50,000
(14) Military Accounts offices—Leave and Deputation Salaries		2,00,000	1,46,000	1,80,000
Carried over		38,92,000	38,11,000	39,32,000

ADMINISTRATIVE SERVICES—contd.

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		38,92,000	38,11,000	39,32,000
ENGLAND—contd.				
(15) Military Accounts offices—Sterling overseas pay		1,12,000	1,12,000	1,12,000
(16) Ecclesiastical Establishments—Leave and Deputation Salaries		12,000	4,000	8,000
(17) Ecclesiastical Establishments—Sterling overseas pay		24,000	13,000	18,000
(18) Cantonment Department—Leave and Deputation Salaries		1,20,000	92,000	1,10,000
(19) Cantonment Department—Sterling overseas pay				
(20) Miscellaneous Administrative Services—Furlough allowances and Miscellaneous expenditure		1,32,000	1,40,000	1,32,000
TOTAL ENGLAND	43,64,991	42,92,000	41,72,000	43,12,000
EXCHANGE ON ENGLISH EXPENDITURE	35,882	...	51,000	..
TOTAL EXPENDITURE—MAIN HEAD II	6,86,71,661	7,35,47,000	7,00,78,000	7,36,01,000

MAIN HEAD II.--

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS--				
India.				
Sub-head A (i)--Education-				
al and Instructional Es-				
tablishments--				
Contributions received from the Dominion Governments for the training of their officers in the Staff College, Quetta.		10,700		10,700
Receipts from Local Gov- ernments on account of training of students of non-regular Corps at Army Schools of Instruc- tions		61,000		43,000
Miscellaneous Receipts .				
TOTAL SUB-HEAD A (i)		71,700	72,000	53,700
Sub-Head A (ii)--Army				
Education--				
(1) Receipts of Education-				
al institutions--				
(i) King George's Royal Military Schools		25,500		28,000
(ii) Lawrence Military Schools		96,000		1,05,000
(iii) Prince of Wales' Royal Indian Military College		1,41,300		1,50,000
(iv) Board of Examiners		8,500		8,300
(2) Recoveries for damag- ed library books				
(3) Miscellaneous items .		1,000		1,000
(4) Receipts from Local Government on ac- count of training of students of non-regu- lar Corps at Army Schools of Instruction		7,000		7,000
TOTAL SUB-HEAD A (ii)		2,79,300	2,79,000	2,99,300
TOTAL SUB-HEAD A	3,60,339	3,51,000	3,51,000	3,53,000
Sub-Head B--Indian Army				
Service Corps--				
(1) Miscellaneous receipts		25,000		20,500
(2) Credits for services rendered by Govern- ment Transport to Civil and other Depart- ments and individuals		25,000		29,500
	48,847	50,000	50,000	50,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>contd.</i>				
Sub-Head C—Remount Depôts and Breeding Operations—				
(1) Miscellaneous receipts.		10,000		10,000
(2) Receipts accruing from branding and covering fees		16,000		12,000
TOTAL SUB-HEAD C .	51,002	26,000	30,000	22,000
Sub-Head D—Indian Army Veterinary Corps—				
Miscellaneous receipts .	1,003	..	..	1,000
Sub-Head E—Indian Army Ordnance Corps—				
Miscellaneous receipts .		15,000		14,000
<i>Recoveries on account of storage charges in res- pect of R. A. F. bombs held in deposit in ar- senals</i>				
Storage charges in respect of stores held in deposit in ordnance establish- ments on behalf of the N. W. F., Militia		6,000		4,000
TOTAL SUB-HEAD E. .	17,034	21,000	18,000	18,000
Sub-Head F—Medical Colleges and Schools—				
Miscellaneous receipts				..
TOTAL SUB-HEAD F .	532		..	..
Sub-Head G—Central Dis- posals Organisation—				
(1) Sale proceeds of stores—				
(a) Obsolete stores and waste				
(b) Surplus stores				
(2) <i>Deduct</i>—				
(a) Credits transferred from Head (1) (a) to sub-heads concerned .				
(b) Credits transferred from Head (1) (b) to sub-heads concerned .				
(3) Miscellaneous receipts		1,000		1,000
TOTAL SUB-HEAD G .	..	1,000	1,000	1,000

MAIN HEAD II.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—contd.				
Sub-Head H—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		3,50,000		3,20,000
(3) Miscellaneous receipts				
(4) Sale proceeds of X Ray Stores in charge of Military Hospitals. . . . .		..
TOTAL SUB-HEAD H	3,87,109	3,50,000	3,50,000	3,20,000
Sub-Head I—Military Accounts Officers—				
Miscellaneous receipts		10,000		13,000
Receipts on account of refund of passages paid in previous years to the Superior Service officers of the Military Accounts Department.				
TOTAL SUB-HEAD I	31,695	10,000	17,000	13,000
Sub-Head J—Ecclesiastical Establishments—				
Miscellaneous receipts		2,000		2,000
TOTAL SUB-HEAD J	35	2,000	..	2,000
Sub-Head K—Administration of Cantonments—				
(a) Receipts from class A lands				
(b) Receipts from class B lands under the direct control of Military Estates Officers		1,85,000		1,90,000
(c) Govt. share of receipts from class B lands managed by Cantonment authorities		40,000		53,000
(d) Miscellaneous receipts		1,54,000		1,61,000
		4,000		15,000
TOTAL SUB HEAD K	3,30,496	3,83,000	3,83,000	4,19,000

ADMINISTRATIVE SERVICES—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl'd.</i>				
Sub-Head L—Miscellaneous services under Master General of Ordnance in India—				
Minor head (b)—Ordnance Inspection and chemical Research—				
Miscellaneous receipts				600
Receipts on account of hospital stoppages				
Receipts on account of electric energy supplied from the plant at Bala-sore . . . . .		..		400
Receipts on account of inspection of Stores on behalf of other Departments . . . . .		..
Total Sub-Head L	1,357	..	...	1,000
Sub-Head M—Miscellaneous services under A. G. in India				
Miscellaneous receipts	1,465	1,000	1,000	1,000
Sub-Head N—Miscellaneous services under C. G. S.—				
Credits from the Posts and Telegraphs Department on account of depreciation value on 1st April 1927 of the Telegraphic and Telephonic lines in the North-West Frontier taken over by that Department				
	
Sub-Head O—Miscellaneous services under the Control of the Q. M. G. in India—				
Minor Head (a) Grain-crushing Depôts and Flour Mills—				
Miscellaneous receipts . . . . .		..
TOTAL INDIA	12,30,914	11,95,000	12,01,000	12,01,000
Receipts in England—				
Fees in respect of King's India Cadets at the Royal Military College, Sandhurst				
		..		
Recoveries of Service payments				
Hospital stoppages		6,000	6,000	6,000
Miscellaneous			20,000	16,000
Total England	40,891	6,000	26,000	22,000
Exchange	481	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	12,72,286	12,01,000	12,27,000	12,23,000

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

SUMMARY OF ESTIMATES.

Sub-heads	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Revised Estimate, 1931-32.		
	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	6,30,817	13,570	6,44,387	4,82,000	..	4,82,000	4,02,000	..	4,02,000	29,33,000	34,03,000	4,70,000
B.—INDIAN ARMY SERVICE CORPS.	1,97,337	6,466	1,90,901	1,99,000	5,000	1,94,000	1,97,000	7,000	1,90,000	2,43,000	9,000	2,34,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,75,95,556	25,739	1,75,69,817	1,53,71,000	..	1,53,71,000	1,60,83,000	26,000	1,60,57,000	1,35,25,000	3,40,000	1,31,85,000
D.—GRASS FARMS	66,72,340	1,57,760	65,14,580	71,73,000	2,00,000	69,73,000	64,73,000	30,000	64,43,000	66,08,000	4,10,000	61,93,000
E.—DAIRY FARMS	5,42,902	57	5,42,845	5,02,000	1,50,000	3,52,000	5,15,000	42,000	4,73,000	33,03,000	27,10,000	5,93,000
TOTAL INDIA	2,43,77,348	2,03,592	2,41,73,756	2,27,63,000	3,55,000	2,24,08,000	2,28,66,000	1,05,000	2,27,61,000	2,66,14,000	68,72,000	1,97,42,000
ENGLAND	79,97,098	16,316	79,80,782	63,08,000	46,000	62,62,000	69,23,000	25,000	68,98,000	56,86,000	4,000	56,32,000
EXCHANGE	73,623	92	73,531	..	..	..	85,000	..	85,000	..	..	..
TOTAL MAIN HEAD III	3,24,48,069	2,20,000	3,22,28,069	2,90,71,000	4,01,000	2,86,70,000	2,98,74,000	1,30,000	2,97,44,000	3,22,60,000	68,76,000	2,53,74,000

(a) Includes Rs. 22.48 lakhs for new measures.

(b) " Rs. 12.24 " " " "

EXPLANATIONS.

Budget, 1931-22, is less than Budget, 1930-31, by Rs. 32·96 lakhs (net) due mainly to;—

In lakhs of rupees.

Decreases—

Pay and allowances of permanent staff and administration and general standing charges	1·52	
Temporary labour due mainly to less demands on factories	5·03	
Material procured locally due mainly to less demands on factories	21·75	
Customs duty on imported stores	1·01	
Capital expenditure in factories (3,49) and Grass farms (1,00) due chiefly to reduced programme of works	4·49	
Purchase of fodder and dairy produce	2·16	
Transportation charges	1·73	
Transfers to Depreciation	·34	
Farms production charges	·75	
Miscellaneous charges financed from revenue	2·62	
Expenditure on maintenance of buildings chargeable to 48-Army	·05	
Decrease under England due to less expenditure on stores for Medical Store Depots, Ordnance and Clothing Factories and Grass and Dairy Farms partly counterbalanced by an increase under leave and deputation salaries and a fall in receipts	6·30	
		47·75

Increases—

Smaller receipts due mainly to fall in value of supplies made and services rendered to local governments, non-military institutions, etc.	2·54	
Cost of new measures	12·25	
		14·79
Net decrease		32·96

N B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

MAIN HEAD III.—MANUFACTURING

Numbers,		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
India.					
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.					
UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.					
MINOR HEADS—					
(1) Depot proper—					
Revenue—					
402	402	1. Pay and allowances of permanent staff (other than conseryancy)	4,25,520		{ 4,41,095
		2. Administration charges	28,900		{ 600
		3. Transportation charges	2,19,010		{ 31,100
168	168	4. Pay and allowances of temporary staff (other than conseryancy)	43,650		2,20,300
		5. Expenditure on buildings, etc., chargeable to 48—Army	36,620		53,200
		6. Material procured locally	{ 17,20,000		{ 16,48,000
			{ 68,990		{ 1,86,105
		7. Imported materials—Customs duty	2,01,000		2,01,000
		8. Miscellaneous . . . . .	..		..
9. Deduct:—					
(a) Value of supplies made and services rendered to Local Governments, Non-Military institutions, etc., and also to Royal Air Force, Royal Indian Marine and Military Engineer Service					
			34,00,000		20,000
(b) Value of sale proceeds of obsolete stores and waste and other miscellaneous credit.					
		10. Refund of excise duty on spirituous liquors	50,000		..
TOTAL			—6,06,310		28,00,700
Carried over			—6,06,310		28,00,700

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

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

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

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

3. The supply on payment of medical stores to Government (including Royal Air Force, Royal Indian Marine and Military Engineer Services) and Government aided Civil institutions (both medical and veterinary) is also arranged for by these five Medical Store Depots. They further undertake the repair of surgical instruments both for military and civil Government institutions.

4. For the two manufacturing Medical Store Depots at Madras and Bombay, a certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the fund known as "The Depreciation Reserve Fund for Medical Store Depots and Workshops in India". The fund is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant in stock. These contributions are included in the issue price of articles manufactured in the Workshops of Medical Store Depots. The balance at the credit of the fund is carried forward at the beginning of a financial year, but the total balance is limited to Rs. 50,000. The excess, if any, is credited to general revenues.

5. Budget, 1931-32, is more than the Budget, 1930-31, by Rs. 34.15 lakhs. The following are the chief causes of variations :—

	In lakhs of Rs.
DEPOT PROPER :—	
<i>Increases—</i>	
Pay and allowances of permanent staff on account of increments	.15
Administration charges	.02
Transportation charges	.01
Pay and allowances of temporary staff due to manufacture of field dressings, etc.	.10
Expenditure on buildings	.03
Less credit for value of supplies and services rendered to civil departments as they are to be accounted for as <i>bona fide</i> receipts from 1931-32 instead of as deduction from expenditure as hitherto	33.30
Cost of new measures	1.87
	35.48
<i>Decreases—</i>	
Material procured locally—due to anticipated fall in prices	1.41
Net increase under Depot Proper, carried over	34.07

Numbers.		MAIN HEAD III.—MANUFACTURING			
1930-	1931-	Accounts,	Budget	Revised	Budget
31.	32.	1929-30.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	—6,06,310		28,00,700
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—<i>contd.</i>					
MINOR HEADS—					
Revenue—					
(2) Workshops—					
(a) Other than power—					
13	13.	1. Pay and allowances of permanent staff (other than conservancy)	58,940		56,900
		2. Administration charges	1,390		2,400
		3. Transportation charges . . . . .	..		..
93	93	4. Pay and allowances of temporary staff (other than conservancy)	28,960		36,500
		5. Expenditure on buildings, etc., chargeable to 48—Army	22,550		19,900
		6. Depreciation (transferred to Capital).	22,990		18,000
		7 Miscellaneous . . . . .	..		..
Deduct:—					
		1. Value of receipts for services rendered and supplies made to Local Governments, Non-Military institutions, etc., Royal Air Force, Royal Indian Marine and Military Engineer Services	10,000		} 10,000
		2. Receipts from sales of scrap and bye-products	9,000		
13	13	(b) Power charges	8,480		8,600
			1,24,310		1,32,300
Capital—					
		1. Plant and machinery chargeable to Capital:—			
Financed from Depreciation—					
		(i) Expenditure in India	22,900		18,000
		(ii) Expenditure in England . . . . .	..		..
		2. Deduct—Depreciation	22,990		18,000
		3. Add Transfer to Depreciation Reserve Fund	90		..
		
TOTAL SUB-HEAD A.		—6,30,817	—4,82,000	—4,02,000	29,33,000

ESTABLISHMENTS—*contd.***EXPLANATIONS.**

	In lakhs of Rs.	
Net increase under Depot Proper brought forward		31·07
WORKSHOPS—		
<i>Increases—</i>		
Administration charges	-01	
Pay and allowances of temporary staff due to manufacture of first field dressing, etc.	-07	
Less credit on account of value of supplies and services rendered to civil departments to be accounted for as regular receipts from 1931-32	-09	
	-----	-17
<i>Decreases—</i>		
Pay and allowances of permanent staff	-02	
Expenditure on buildings	-02	
Depreciation	-05	
	-----	-09
Net increase under Workshops		-08
Net increase, Sub-Head A		----- 34·15

MAIN HEAD III.—MANUFACTURING

Numbers,		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—I. A. S. CORPS.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—BATTERIES.					
Detailed heads—					
1,018	1,018	(1) Pay and allowances of Indian establishment .	1,80,000		{ 1,79,850 44,350
		(2) Money compensation in lieu of rations	2,000		2,000
		(3) Kit and clothing allowances	6,000		5,000
		(4) Incidental and miscellaneous expenses	5,000		4,800
		(5) Deduct Probable savings . . . . .	..		..
TOTAL MINOR HEAD (a) .		1,90,628	1,93,000	1,91,000	2,36,000
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay and allowances of Indian establishment .	4,250		4,250
...	169	(2) Pay and allowances of reservists	1,000		2,020
		(3) Money compensation in lieu of rations	30		30
		(4) Kit and clothing allowances	510		490
		(5) Incidental and miscellaneous expenses	210		210
TOTAL MINOR HEAD (b)		6,739	6,000	6,000	7,000
TOTAL SUB-HEAD B .		1,97,367	1,99,000	1,97,000	2,43,000

ESTABLISHMENTS—contd.**EXPLANATIONS.**

Minor Head (a).—Bakeries.—See explanations on page 105. Budget, 1931-32, is more than Budget, 1930-31, by Rs. .43 lakh and is due to inclusion of provision for cost of new measures partly counterbalanced by decrease due mainly to reduction in rates of clothing allowances.

Minor Head (b).—Butcheries.—See explanations on page 105. The increase of Rs. .01 lakh in budget, 1931-32, as compared with Budget, 1930-31, is due to larger provision for pay and allowances of reservists.

MAIN HEAD III.—MANUFACTURING

Numbers,		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE.					
MINOR HEADS.					
Revenue—					
1,003	986	(1) Pay and allowances of permanent staff	30,60,710		29,67,920
		(2) Administration charges	{ 3,29,580		3,33,830
			{ 13,020		
		(3) Transportation charges	{ 5,74,000		4,00,000
		(4) Expenditure on buildings, etc., not chargeable to Capital Account	9,50,000		9,44,420
		(5) Pay and allowances of temporary staff (including all temporary labour)	{ 48,59,000		49,29,000
		(6) Depreciation transferred to Capital	{ 5,90,000		
		(7) Imported Material—Customs duty	17,14,860		16,89,960
			4,00,000		3,00,000
		(8) Material procured locally	{ 31,37,840		{ 22,88,490
		(9) Miscellaneous	{ 11,84,930		{ 9,74,120
		
			<u>1,68,13,940</u>		<u>1,48,27,740</u>
		(10) <i>Deduct</i> :—			
		(a) Value of purchases or of work done by Ordnance Factories, the cost of which is included under head Capital—			
		(i) New grant	3,02,850		2,03,180
		(ii) Depreciation			
		(iii) Loose plant	10,41,640		12,55,560
		(b) Value of obsolete stores, scrap and manufacture waste sold and other miscellaneous credits	10,93,450		6,00,000
		(c) Value of work done for non-Military departments or private bodies and Royal Air Force and Royal Indian Marine and Military Engineer Services	1,50,000		40,000
			<u>25,87,940</u>		<u>20,98,740</u>
		TOTAL	<u>1,42,26,000</u>		<u>1,27,29,000</u>
		Carried over	<u>1,42,26,000</u>		<u>1,27,29,000</u>

ESTABLISHMENTS—contd.

EXPLANATIONS.

III. C.—Army Factories (Ordnance and Clothing).

1. There are 9 Army Factories controlled by the Director of Ordnance Factories and Manufacture under the Master General of Ordnance in India. The seven largest are each in direct charge of a superintendent, the remainder are in charge of officers of suitable grades. They were formed with the object of supplying the Army's needs of guns, rifles, clothing, and connected equipment and are organised in peace in such a way that they may be ready for rapid expansion in war. The detailed functions of each Factory are given below :—

- (1) *Metal and Steel Factory, Ishapore.*—Production of steel for guns and shell; of metal for Q. F. and small arms ammunition, fuzes, etc., of steel bars and rods; of shell forgings; and of Q. F. cartridge cases.
- (2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 18 pdr. howitzers up to 4.5" and their components; and machining of shells, fuzes, primers and miscellaneous stores.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, repair of machine guns and manufacture of machine gun components required for the purpose.
- (4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition and filling of shell, fuzes and primers.
- (5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts and various miscellaneous articles; also supplies seasoned hard wood timber requirements of the Army except the Military Engineer Services.
- (6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather of various sorts.
- (7) *Cordite Factory, Aruvankadu.*—Production of cordite and gun cotton.
- (8) *Clothing Factory, Shahjahanpur.*—Clothing of all sorts, particularly warm clothing.
- (9) *Filter Factory, Rawalpindi.*—Certain defensive munitions.

2. All the factories mentioned above are run and cost accounted on commercial lines, i.e., the cost of any store produced is arrived at by allocating to it the actual cost of labour and materials used in its production plus an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. When the total value of orders placed on factories at production rates which are standardised into Priced Vocabulary Stores rates, exceeds the normal economic load of factories, the cost accounts indicate a certain amount of profit. The cash provision is, however, made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewals and replacement of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The fund is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing factories. The balance at the credit of the fund carried forward at the beginning of the year is limited to Rs. 20 lakhs, any excess is credited to general revenues.

4. The factories employ labour to the extent normally of over 20,000 souls.

5. Variations in the Factories budget are in all cases due to variations in demands for goods.

6. Budget, 1931-32, Ordnance and Clothing Factories, *Revenue*, is less than Budget, 1930-31 by Rs. 14.97 lakhs. The decrease is due to the following variations :—

	In lakhs of Rs.
<i>Decreases—</i>	
Pay and allowances of permanent staff	93
Administration charges	08
Expenditure on buildings, etc.	06
Depreciation transferred to capital	25
Transportation charges, temporary labour, customs duty on imported materials and materials procured locally (due to fall in orders)	28.28
	29.60
<i>Increases—</i>	
Less credit under deduct head (10) (<i>Deduct—Value of purchases or of work done by factories the cost of which is included under Head 1.—Capital—and value of works done for non-military departments, etc.</i>). The realisations on account of value of work done for non-military departments and private bodies and sale value of obsolete stores and other miscellaneous credits (rents, etc.,) are to be accounted for as <i>bona fide</i> receipts	4.89

Cost of new measures	9.74	14.63
Net decrease		14.97

MAIN HEAD III.—MANUFACTURING

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,42,26,000		1,27,29,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— concd.				
MINOR HEADS.—				
Capital—				
1. Land, Works, plant and other stores chargeable to Capital—				
(a) Financed from new grants—				
(i) Expended by Military Engineer Services		9,27,150		6,42,820
(ii) Expended by Ordnance and Clothing Factories		3,62,830		2,03,180
(b) Financed from Depreciation—				
(i) Expended by Military Engineer Services		6,93,220		4,90,900
(ii) Expended by Ordnance and Clothing Factories		10,41,640		12,55,660
(iii) By purchase in England		2,80,000		1,83,000
(c) Deduct Probable savings		85,000		50,000
(d) Loose plant . . . . .		..		..
(e) Stock . . . . .		..		..
Deduct Depreciation—				
(a) Buildings		6,58,650		6,89,080
(b) Machinery		10,56,210		10,00,830
3. Deduct—Transfer from Depreciation Reserve Fund				
		3,00,000		2,39,500
TOTAL		11,45,000		7,96,000
TOTAL SUB-HEAD C.	1,75,95,556	1,53,71,000	1,60,83,000	1,35,25,000

ESTABLISHMENTS—contd.
EXPLANATIONS.**III. C.—Ordnance and Clothing Factories.—**

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

2. The provision under this head is made under two sub-heads, viz., New grants and Depreciation—

(a) *Financed from new grants.*—This grant is found from the lump sum provision for the Army as a whole and is intended—

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

(ii) to finance expansion of housing due to increase of staff or labour or long outstanding needs.

(b) *Financed from Depreciation.*—Funds under this grant are found entirely from Factories' depreciation grant to which is credited a certain portion of the cost of all goods supplied. A fixed sum dependent on the amount of depreciation of buildings and machinery in the year, together with the book value of redundant machinery and buildings sold or broken up during the year is credited to the depreciation fund. The cash in the Fund is drawn on as needed and shown under the entries "Financed from Depreciation". This expenditure is limited to making good "obsolescence" and to replacements.

3. Budget, 1931-32, of Capital expenditure in Ordnance and Clothing Factories is less than Budget, 1930-31, by Rs. 3·49 lakhs which is due to a reduced programme of works.

Numbers.		MAIN HEAD III.—MANUFACTURING			
1930-	1931-	Accounts,	Budget	Revised	Budget
31.	32.	1929-30.	Estimate,	Estimate,	Estimate,
SUB-HEAD D.—GRASS FARMS.		Ra.	Ra.	Ra.	Ra.
(UNDER CONTROL OF THE QUARTER-MASTER-GENERAL.)					
MINOR HEADS.—					
Revenue—					
323	312		14,25,480		13,60,845
			2,42,050		2,29,600
			1,10,240		1,07,100
			14,97,600		14,62,500
			{ 31,38,710		{ 28,66,470
			{ -25,710		{ -1,02,345
			8,23,170		5,94,680
			1,100		300
			65,800		..
			1,63,380		..
			8,400		11,150
			60		..
TOTAL			69,73,000		65,08,000
Capital—					
1. Land, Works, plant and animals—					
(a) Financed from New Grants—					
(i) Expenditure in India					
(b) Financed from Depreciation Fund—					
(i) Expenditure in England					
(ii) Expenditure in India					
(c) Financed from Okara Farm profits—					
(i) Expenditure in India					
2. Deduct—Depreciation—					
(a) Buildings					
(b) Plant and Machinery					
(c) Animals					
3. Deduct/Add—Transfer from/to Depreciation Reserve Fund					
TOTAL			2,00,000		1,00,000
TOTAL SUB-HEAD D		66,72,340	71,73,000	64,73,000	66,08,000

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Head III. D.—Grass Farms.—There are 45 Grass Farms grouped in 9 administrative circles i.e., Peshawar, Bannu, Quetta, Rawalpindi, Lahore, Meerut, Lucknow, Jubbulpore and Poona all under the control of the Director of Farms, and under the higher administration of the Quarter Master General.

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

3. The fodder requirements of the Army for 1929-30 were 1,85,794 tons. Fodder is obtained partly by production and partly by purchase. During 1929-30 the quantities actually dealt with were 1,92,163 tons, of this 87,703 tons were produced at a cost of Rs. 28.7 per ton and 1,04,860 tons were purchased at a cost of Rs. 40.3 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

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

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

6. Budget, 1931-32, is less than Budget, 1930-31, by Rs. 5.65 lakhs. The variations are,—

	In lakhs of Rs.
<i>Decreases—</i>	
Reduction in requirements on account of mechanisation of fighting and ancillary units	3.35
Reduction in expenditure on capital works, financed from Okara profits owing to the fall in the price of agricultural products	1.00
Less expenditure for building of farms reserve and that financed from revenue	2.28
Reduction in administration and general standing charges	.77
Reduction in production charges	.35
	7.75
<i>Increases—</i>	
Reclassification of certain items as "receipts" which were previously adjusted as deduction from expenditure	2.10
Net increase	5.65

Numbers.		MAIN HEAD III.—MANUFACTURING			
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
(SUB-HEAD E.—DAIRY FARMS. (UNDER CONTROL OF THE QUARTER MASTER GENERAL.)					
MINOR HEADS—					
Revenue—					
338	296				
			10,42,250		10,42,908
				1,33,150	1,42,000
			2,37,160		2,36,000
			13,66,940		13,27,000
				2,45,000	2,74,000
			1,13,500		80,000
				5,200	5,500
			25,41,000		..
			3,26,000		..
			24,200		24,000
			2,52,000		30,83,408
Capital—					
			1,00,000		1,21,592
			10,000		3,000
			2,72,920		3,38,009
			1,50,000		1,00,000
			53,000		57,000
			26,160		29,000
			1,58,000		1,40,000
			45,760		1,05,009
			2,50,000		2,21,592
		5,42,902	5,02,000	5,15,000	33,05,000
		2,43,77,348	2,27,63,000	2,28,66,000	2,66,14,000

ESTABLISHMENTS--contd.**EXPLANATIONS.**

Head III. E.—Dairy Farms.—There are 24 main Dairies (Bannu, Quetta, Peshawar Rawalpindi, Sialkote, Lahore Cantonment, Ferozepore, Jullundur, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Jubulpore, Secunderabad Mhow, Kirkee, Deolali and Belgaum), 14 branch Dairies (Manzai, Wana, Dera-Ismail-Khan, Razmak, Kohat, Cherat, Nowshera, Ghora Dhaka, Barian, Murree, Solon, Jhansi, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Matsonabad, Sargodha, Gambar, Bagarji and Sitapur) and 1 Cream collecting station at Mardan.

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

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

4. The quantities of milk sold during 1929-30 were 4,647.1 tons at an average sale rate of Re. 0/2/5.8 per lb., and 358.9 tons of butter at an average sale rate of Re. 1/5/8.3 per lb. These quantities represent in the case of milk 23 per cent. sales to Government hospitals and institutions and 77 per cent. to other customers and in the case of butter 7 per cent. to Government hospitals and institutions and 93 per cent. to others (officers, troops and their families, messes and institutions.)

5. Budget, 1931-32, is more than Budget, 1930-31, by Rs. 28.03 lakhs and is due to the following variations:—

	In lakhs of Rs.
<i>Increases—</i>	
Reclassification of certain items as <i>bona fide</i> receipts which were previously adjusted as deduction from expenditure	27.10
Larger expenditure on purchase of dairy produce where the dairy farms do not function	.29
Larger expenditure on general standing charges	.09
Less amount to be realised by sale of dairy produce to officers and others	1.57
More expenditure on new measures	22
	29.27
<i>Decreases—</i>	
Reduction in expenditure on capital works financed from Okara Farms profits owing to fall in the price of agricultural products	.50
Reduction in expenditure financed from revenue	.34
Reduction in production charges	.40
	1.24
Net decrease	28.03

MAIN HEAD III.—MANUFACTURING

	Accounts, 1930-31.	Budget Estimate, 1981-32.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Stores for India—				
(a) Medical		13,83,000	12,16,000	13,40,000
(b) Ordnance and Cloth- ing Factories		41,34,000	48,00,000	35,00,000
(c) Grass Farms		11,000	9,000	1,000
(d) Dairy Farms		62,000	84,000	39,000
(2) Ordnance Factories.—				
Furlough allowances and Miscellaneous expendi- ture		49,000	46,000	48,000
Ordnance and Clothing Factories—				
Leave and Deputation Salaries		3,60,000	4,40,000	4,00,000
Sterling overseas pay		1,84,000	1,88,000	1,80,000
Final pay and Travelling expenses of civilians		37,000	36,000	36,000
Dairy Farms—				
Leave and Deputation salaries		24,000	20,000	24,000
Sterling overseas pay . . . . .		..	4,000	4,000
Medical Store Depot and Workshop Furlough allowances and Miscellaneous expenditure		11,000	22,000	15,000
Medical Store Depot— Sterling overseas pay . . . . .		..	9,000	10,000
Grass Farms Furlough allowances and Miscella- neous expenditure		48,000	38,000	40,000
Dairy Farms Miscella- neous expenditure		4,000	10,000	..
Dairy Farms, Final pay and T. A. of Civilians		1,000	1,000	1,000
TOTAL ENGLAND	79,97,098	63,08,000	69,23,000	56,36,000
Exchange	73,623	..	85,000	..
TOTAL EXPENDITURE—MAIN HEAD III	3,24,48,069	2,90,71,000	2,98,74,000	3,22,50,000

ESTABLISHMENTS.—*contd.*

EXPLANATIONS.

* MAIN HEAD III.—MANUFACTURING

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
RECEIPTS—				
India—				
Sub-Head A.—Medical Store				
Depots and Workshops—				
(a) Receipts from sale of surplus stores . . . . .		..		..
(b) Value of sale proceeds of obsolete stores and other miscellaneous credits . . . . .		..		4,000
(c) Value of supplies made and services rendered to local Governments, non-military institutions, etc., by the Depot proper:—				
(i) Value of stores, at vocabulary rates . . . . .		..		31,82,000
(ii) Excise duty . . . . .		..		..
(iii) Extra charges . . . . .		..		88,100
(iv) Transit charges . . . . .		..		1,18,900
(d) Value of supplies made and services rendered to local Governments, non-military institutions, etc., by the workshops . . . . .		..		10,000
	13,570	..	..	34,03,000
Sub-Head B.—Indian Army				
Service Corps—				
Miscellaneous receipts	6,466	5,000	7,000	9,000
Sub-Head C.—Ordnance and Clothing Factories—				
(a) Receipts from sale of surplus stores . . . . .		..		20,000
(b) Value of work done for non-Military Departments or private bodies . . . . .		..		1,00,000
(c) Value of obsolete stores and Miscellaneous credits . . . . .		..		2,20,000
	25,739	..	26,000	3,40,000
Sub-Head D.—Grass Farms—				
(i) Value of cash receipts from sale of fodder to officers and others . . . . .		..		68,900
(ii) Recoveries from rents grazing cattle trespass fines, sale of fruits and other miscellaneous credits . . . . .		..		1,41,000
(iii) Value of cash receipts from sale of vegetable at the vegetable garden, Meerut . . . . .		..		100
Okara Farm profits		2,00,000		2,00,000
	1,57,760	2,00,000	30,000	4,10,000

ESTABLISHMENTS—*contd.*

EXPLANATIONS:

The increase in receipts is due mainly to inclusion of provision for value of supplies and services rendered to local Governments, non-military institutions, etc., which were hitherto adjusted as deduction from expenditure.

MAIN HEAD III—MANUFACTURING				
	Accounts, 1929-30,	Budget Estimate, 1930-31.	Revised, Estimate, 1930-31.	Budget Estimate 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS— <i>contd</i> —				
India— <i>contd</i> —				
Sub-Head E.—Dairy				
Farms—				
(i) Value of cash receipts from sales of dairy produce to officers and others . . . . .		..		24,00,000
(ii) Sale proceeds of grain and fodder . . . . .		..		2,40,000
(iii) Miscellaneous receipts . . . . .		..		70,000
(iv) <i>Portion of Okara Farm Profits</i>		1,50,000		..
	57	1,50,000	42,000	27,10,000
TOTAL INDIA	2,03,592	3,55,000	1,05,000	68,72,000
Receipts in England	16,316	46,000	25,000	4,000
Exchange	92	..	..	..
TOTAL RECEIPTS MAIN HEAD III	2,20,000	4,01,000	1,30,000	68,76,000

MAIN HEAD IV.—ARMY HEADQUARTERS

SUMMARY OF ESTIMATES.

Sub-Heads	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A—ARMY HEAD- QUARTERS . . .	79,95,322	..	79,95,322	81,18,000	..	81,18,000	83,91,000	..	83,91,000	80,51,000	..	80,51,000
B—STAFF OF COM- MANDS . . .	33,09,990	..	33,09,990	34,69,000	..	34,69,000	34,12,000	..	34,12,000	35,50,000	..	35,50,000
C.—STAFF OF DIS- TRICTS AND BRI- GADES . . .	87,83,473	..	87,83,473	87,25,000	..	87,25,000	86,57,000	..	86,57,000	88,03,000	..	88,08,000
MISCELLANEOUS . . .	..	2,962	-2,962	..	6,000	-6,000	..	15,000	-15,000	..	54,000	-54,000
TOTAL INDIA	2,00,87,785	2,962	2,00,84,823	2,03,12,000	6,000	2,03,06,000	2,04,60,000	15,000	2,04,45,000	2,04,09,000	54,000	2,03,55,000
ENGLAND	12,81,260	1,637	12,79,623	12,27,000	..	12,27,000	12,44,000	1,000	12,43,000	12,87,000	..	12,87,000
EXCHANGE	11,014	12	11,002	..	..	..	15,000	..	15,000	..	..	..
MAIN HEAD IV	2,13,80,059	4,611	2,13,75,448	2,15,39,000	6,000	2,15,33,000	2,17,19,000	16,000	2,17,03,000	2,16,96,000	54,000	2,16,42,000

(a) Includes Rs. 26 lakh for new measures.
 (b) " Rs. 24 " " " "

MAIN HEAD IV.—ARMY HEADQUARTERS,

EXPLANATIONS.

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

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

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

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

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

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

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

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

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

- (i) Ordnance Factories and Manufacture.
- (ii) Artillery.
- (iii) Ordnance Services.
- (iv) Technical organisation.
- (v) Contracts.

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

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Directorate of Artillery deals with design, research experiment, patterns, scales of all equipment of the Army (except M. T.), with patterns, scales and specifications of clothing and necessaries; also with inspection, and maintenance of such stores.

(iii) The Directorate of Ordnance Services controls the Arsenal and Depots and the I. A. O. C. and is responsible for the provision of all equipment (except M. T.) and clothing for the Army.

(iv) Technical Organisation Directorate is responsible for co-ordination of resources, war maintenance, mobilisation and special reserves, also for mobilisation policy.

(v) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil petrol, paints, varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete stores, machinery, etc. In matters relating to the purchase of foodstuffs this Directorate is now responsible to the Q. M. G. in India.

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

10. In addition to the above, the Army Headquarters staff includes certain technical advisers, viz. :—the Major General, Royal Artillery; the Signal Officer in Chief; the Colonel, Royal Tank Corps and the Brigadier, Royal Engineers, each of whom is provided with a suitable staff. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the allocation of duties is in exact correspondence. There are of course certain differences, one being that the lower the formation, the fewer in number are the appointments and the lower is their grading; further, the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

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

Budget, 1931-32 exceeds budget, 1930-31 by Rs. 1.09 lakhs. The excess is made up of the following causes :—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Pay and allowances of officers, due partly to differences in rates of pay and partly to re-organisation of certain staff appointments . . . . .	.83
(2) Pay and allowances of assistant surgeons, clerks, etc., due to annual increments . . . . .	.19
(3) Furlough allowances and miscellaneous expenditure . . . . .	.40
(4) Leave and deputation salaries . . . . .	.20
(5) Smaller probable savings anticipated in budget, 1931-32 . . . . .	.17
(6) Cost of new measures . . . . .	.24
	2.03
<i>Decreases—</i>	
(7) Smaller incidental and miscellaneous expenses . . . . .	.36
(8) Tour expenses . . . . .	.14
(9) Payments for printing and stationery . . . . .	.42
(10) Other miscellaneous causes (net) . . . . .	.02
	.94
Net increase	1.09

N.B.—In cases where two figures bracketted together are entered against one detailed head the lower figure represents cost of new measures.

Numbers, 1930-31. 1931-32.		MAIN HEAD IV.—ARMY HEADQUARTERS,				
EXPENDITURE.—		Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	
INDIA						
SUB-HEAD A.—ARMY HEADQUARTERS.						
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.						
(Under the Control of the Assistant Military Secretary—Personal.)						
Detailed heads—						
1	1	(1) Pay and allowances of Commander-in-Chief .		1,01,800	1,01,800	
				<u>1,01,800</u>	<u>1,01,800</u>	
		(2) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the Personal Staff of Commander-in-Chief—				
1	1	(a) Assistant Military Secretary		19,560	19,560	
1	1	(b) Surgeon		19,320	19,320	
2	2	(c) Aides-de-Camp, British		26,020	20,700	
1	1	(d) Aide-de-Camp, Indian		5,700	5,700	
		(e) Staff pay of Aide-de-Camp, Indian, unseconded		600	600	
1	1	(f) Officer Supervisor		11,220	11,820	
				<u>82,420</u>	<u>77,700</u>	
		(3) Pay and allowances of personal assistants, clerks and office servants—				
1	1	(a) Clerks, first division		6,020	6,170	
2	2	(b) Clerks, second division		7,170	7,200	
1	1	(c) Superintendent to H. E. the Commander-in-Chief's residence		3,600	3,950	
3	3	(d) Office servants		690	680	
				<u>17,480</u>	<u>18,000</u>	
		(4) Tour expenses of Commander-in-Chief		1,50,000	1,50,000	
		(5) Incidental and miscellaneous allowances and expenses		14,450	14,500	
		(6) Provision for expenditure to be sanctioned by the Commander-in-Chief under his powers of sanction		50,000	50,000	
		TOTAL MINOR HEAD (a)	3,60,850	4,16,150	3,66,000	4,12,000
		Carried over	3,60,850	4,16,150	3,66,000	4,12,000

STAFF OF COMMANDS, ETC.—*contd.***EXPLANATIONS.**

Minor Head (a)—Commander-in-Chief and Personal Staff.—The decrease of Rs. .04 lakh in budget, 1931-32 as compared with budget, 1930-31 is due to the replacement of an A.D.-C., British of higher rank by an officer of a lower rank (.05) partly counterbalanced by an increase due to increments to officer supervisor, assistants and clerks (.01).

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate;
31.	32.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,60,850	4,16,150	3,66,000	4,12,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.						
(Under the Control of the Military Secretary to H. E. the Viceroy.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)—						
(a) British officers—						
1	1	(i) Military Secretary .		22,800		22,800
6	6	(ii) Aides-de-Camp (British)		76,620		74,880
2	2	(b) Indian officers (Aides-de-Camp).		12,360		15,320
				<u>1,11,780</u>		<u>1,13,000</u>
(2) Incidental and miscellaneous expenses						
Deduct—Probable savings						
			
			
		TOTAL MINOR HEAD (b)	<u>97,937</u>	<u>1,11,780</u>	<u>1,08,000</u>	<u>1,13,000</u>
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
(Under the Control of the Military Secretary, Army Headquarters.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—						
1	1	(a) Military Secretary		34,280		34,540
1	1	(b) Deputy Military Secretary		25,000		25,120
1	1	(c) Assistant Military Secretary		18,620		18,880
2	2	(d) Officer Supervisors		25,100		25,760
				<u>1,03,000</u>		<u>1,04,300</u>
(2) Pay and allowances of Superintendents, clerks and office servants—						
4	4	(a) Superintendents		32,790		31,450
8	8	(b) Clerks, first division		30,030		25,640
31	31	(c) Clerks second and third divisions		62,700		60,410
22	22	(d) Office servants		5,050		5,100
		(e) Temporary Establishments . . . . .		..		..
				<u>1,30,570</u>		<u>1,22,600</u>
Deduct—Probable savings						
				1,570		..
				<u>1,29,000</u>		<u>1,22,600</u>
(3) Incidental and miscellaneous allowances and expenses						
				35,000		31,100
		TOTAL MINOR HEAD (c)	<u>2,60,143</u>	<u>2,67,000</u>	<u>2,60,000</u>	<u>2,58,000</u>
		Carried over	<u>7,18,930</u>	<u>7,94,930</u>	<u>7,34,000</u>	<u>7,83,000</u>

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (b)—Personal Staff of Governor-General.—The increase of Rs. .01 lakh in budget 1931-32 over budget, 1930-31 is due to the replacement of an Indian officer (Aide-de-Camp) of a lower rank by an officer of a higher rank (.03) partly counterbalanced by a decrease due to the replacement of an Aide-de-Camp, British of a higher rank by an officer of a lower rank (.02).

Minor Head (c)—Military Secretary's Branch.—The decrease of Rs. .09 lakh in budget 1931-32 as compared with the budget, 1930-31 is made up of:—

	In lakhs of	Rs.
<i>Decreases—</i>		
(1) Absorption of supernumerary clerks and other changes in establishment	-08	
(2) Smaller incidental and miscellaneous expenses due to the reduction in postage consequent on the introduction of wireless system	-04	
	-12	
<i>Increases—</i>		
(3) Annual increments to officer supervisors and differences in rates of pay of other officers	-01	
(4) Elimination of probable savings anticipated in 1930-31	-02	
	-03	
	-09	

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		7,18,930	7,94,930	7,34,000	7,83,000

SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*

MINOR HEAD (d)—GENERAL STAFF BRANCH.

(Under the Control of the Chief of the General Staff.)

Detailed heads—

		(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—			
1	1	(a) Chief of the General Staff .	54,060		54,060
1	1	(b) Deputy Chief of the General Staff .	34,380		34,380
2	2	(c) Directors, Brigadiers	57,600		57,600
5	5	(d) General Staff Officers, first grade .	1,24,140		1,24,140
12	12	(e) General Staff Officers, second grade .	2,24,940		2,22,420
13	13	(f) General Staff Officers, third grade .	1,75,380		1,80,060
1	1	(g) Aide-de-Camp .	11,280		11,640
1	1	(h) Major-General, Royal Artillery .	33,420		33,900
1	1	(i) Brigadier Royal Engineers .	27,840		28,800
1	1	(j) Signal Officer-in-chief .	28,320		28,800
1	1	(k) Officers graded as General Staff Officers, first grade .	25,020		25,020
2	2	(l) Officers graded as General Staff Officers, second grade .	38,400		38,880
2	2	(m) Officers graded as General Staff Officers, third grade .	27,960		27,960
—	—	(n) Cipher officers (Staff pay)	1,800		1,800
2	3	(o) Officer Supervisors	23,950		36,450
1	1	(p) Tank Engineer .	11,880		11,880
—	—	(q) Army Translations Officers . . . .	..		..
1	1	(r) Inspector, Physical Training	25,020		23,400
1	—	(s) Equipment officer .	14,940		1,210*
48	49	Carried over .	9,41,230		9,43,300
			7,18,930	7,94,930	7,34,000
					7,83,000

* For one month only.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (d) General Staff Branch.—Budget, 1931-32 is more than budget, 1930-31 by Rs. 45 lakh. The excess is due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Creation of an additional post of officer supervisor	13
(2) Difference in rates of pay of officers	03
(3) Employment of additional technical clerks	20
(4) Employment of security staff and an additional office servant, . .	03
(5) Change in accounts adjustment of Fauji Akhbar by which receipts are shown on the receipts side instead of by deduction from expenditure	50
	89
<i>Decreases—</i>	
(6) Abolition of the post of equipment officer	14
(7) Reduction of temporary establishment, retirement of senior superintendents and absorption of supernumerary clerks	16
(8) Reduction under incidental and miscellaneous expenses due to economy in postage and also in cost of maps	11
(9) Larger probable savings anticipated in 1931-32	03
	44
	45

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Rs.	Rs.	Rs.	Rs.
		Brought forward . . .	7,18,930	7,94,930	7,34,000	7,83,000
SUB HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>				9,41,230		9,43,300
MINOR HEAD (d)—GENERAL STAFF BRANCH—<i>contd.</i>						
		Detailed heads— <i>contd.</i>				
		(2) Pay and allowances of Superintendents, clerks and office servants—				
6	6	(a) Superintendents . . .		46,560		42,560
33	33	(b) Clerks, first division . . .		1,14,390		1,09,330
58	58	(c) Clerks, second and third divisions . . .		1,15,550		1,11,620
1	—	(d) Temporary establishment . . .		3,170		..
3	10	(e) Technical clerk . . .		9,090		29,750
72	79	(f) Office servants . . .		600		16,230
6	6	(g) Establishment for the Army Translation Section . . .		15,290		13,520
—	7	(h) Security staff . . .		..		2,220
		Deduct—Probable savings . . .		3,19,820		3,27,230
				10,220		13,230
				3,09,600		3,14,000
		(3) Tour expenses of the C. G. S. . . .		15,000		15,000
		(4) Incidental and miscellaneous allowances and expenses including cost of maps and special grants for Intelligence Branch and Intelligence duties . . .		2,46,110		2,55,000
16	16	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation . . .		20,000		..
				52,660		1,02,700
		TOTAL MINOR HEAD (d)	15,59,073	15,84,600	16,87,000	16,30,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
		(Under the Control of the Adjutant General in India.)				
		Detailed heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent—				
		(i) <i>A. G.'s Branch proper.</i>				
1	1	(a) Adjutant-General . . .		49,080		48,540
1	1	(b) Deputy Adjutant-General and Director . . .		33,960		33,960
1	1	(c) Director . . .		28,320		28,320
5	5	(d) Assistant Adjutant-Generals . . .		1,24,320		1,22,700
				2,35,680		2,33,520
		Carried over . . .	22,78,003	23,79,530	24,21,000	24,13,000

STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.**

Minor Head (a)—Adjutant General's Branch.—The decrease of Rs. .25 lakh in budget, 1931-32 as compared with budget, 1930-31 is made up of:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Absorption of supernumerary clerks . . . . .	.25
(2) Smaller incidental and miscellaneous expenses consequent on the introduction of wireless system at Army Headquarters . . . . .	.05
(3) Other variations net . . . . .	.01
	.31
<i>Increase—</i>	
(4) Difference in rates of pay of officers and employment of officers on temporary duty . . . . .	.06
	.25

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32
		Rs.	Rs.	Rs.	Rs.
Brought forward		22,78,003	23,79,530	24,21,000	24,13,000
			2,35,680		2,33,520
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH—contd.					
Detailed heads—contd.					
(i) <i>A. G.'s Branch proper.</i>					
6	6				
2	2		1,11,240		1,12,320
1	1		28,090		29,280
3	3*		13,980		14,460
			38,300		40,280
			4,27,290		4,29,860
(ii) <i>Medical Directorate.</i>					
1	1				
1	1		38,940		38,940
1	1		30,540		30,540
2	2		60,480		60,480
1	1				
2	2		27,600		28,140
1	1		31,680		34,740
1	1		23,100		27,600
1	1		4,500		
1	1		27,600		28,140
1	1		10,740		10,670
1	1				
1	1		17,640		17,640
1	1		13,750		13,800
			2,86,570		2,90,690
(iii) <i>Office of Judge Advocate General.</i>					
1	1				
2	2		20,520		29,520
2	2		39,120		39,120
Carried over			68,640		68,640
			7,13,860		7,20,530
		22,78,003	23,79,530	24,21,000	24,13,000

* Excludes 1 Supervisor for one month.

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.	Rs.	Rs.	Rs.	Rs.
		22,78,003	23,79,530	24,21,000	24,13,000
Brought forward					
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			7,13,860		7,20,550
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH— <i>contd.</i>			68,640		68,640
Detailed heads— <i>contd.</i>					
1	1	(c) Deputy Judge Advocate General	12,920		12,720
1	1	(d) Officer Supervisor	13,750		13,800
<u>37</u>	<u>37</u>		<u>95,310</u>		<u>95,160</u>
<i>Deduct—Probable savings</i>			8,09,170		8,15,710
			<u>14,670</u>		<u>15,710</u>
			<u>7,94,500</u>		<u>8,00,000</u>
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>A. G.'s Branch proper.</i>					
9	9	(a) Superintendents	75,230		72,950
27	27	(b) Clerks, first division	1,11,400		1,03,900
62	60	(c) Clerks, second and third division	1,27,300		1,19,510
—	—	(d) Temporary establishment . . . . .	..		280*
59	61	(e) Office servants	14,230		14,780
			<u>3,28,160</u>		<u>3,11,420</u>
(ii) <i>Medical Directorate.</i>					
4	4	(a) Superintendents	31,460		32,420
11	11	(b) Clerks, first division	42,860		43,510
36	36	(c) Clerks, second and third divisions	83,330		77,060
1	1	(d) Technical clerk	3,960		3,960
3	—	(e) Temporary establishment	3,600		..
36	31	(f) Office servants	7,540		6,820
			<u>1,72,750</u>		<u>1,63,770</u>
(iii) <i>J. A. G.'s Office.</i>					
2	2	(a) Superintendent . . . . .	..		..
5	5	(b) Clerks, first division	7,100		7,390
7	7	(c) Clerks, second division	12,570		12,960
		(d) Office servants	1,460		1,500
			<u>21,130</u>		<u>21,850</u>
<i>Deduct—Probable savings</i>			5,22,040		4,97,040
			<u>26,040</u>		<u>26,040</u>
			<u>4,96,000</u>		<u>4,71,000</u>
Carried over			12,90,500		12,71,000
		22,78,003	23,79,530	24,21,000	24,13,000

*For 3 clerks for one month.

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS,			
1930.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
		22,78,003	23,79,530	24,21,000	24,13,000
	Brought forward		12,90,500		12,71,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>concl.</i>					
MINOR HEAD (c) ADJUTANT GENERAL'S BRANCH—<i>concl.</i>					
Detailed heads— <i>concl.</i>					
	(3) Miscellaneous establishments—				
	(ii) <i>Medical Directorate.</i>				
	(a) Depot at Summer Hill for clerks		540		540
1	1 (b) Assistant Surgeon in charge of Army Headquarters Establishment.		7,920		7,260
1	1 (c) Hospital Establishment		9,000		2,100
	(d) Establishment for Army Headquarters dispensary				
	(e) Equipment, etc., for Army Headquarters dispensary and consulting room		9,560		10,100
	<i>Deduct—Probable Savings</i>		27,020 7,020		20,000 ..
			20,000		20,000
	(4) Incidental and miscellaneous allowances and expenses—				
	(i) A. G.'s Branch proper		69,830		67,000
	(ii) <i>Medical Directorate</i>		42,570		43,400
	(iii) J. A. G.'s office		4,800		4,800
	TOTAL MINOR HEAD (c)	14,05,200	14,27,500	14,40,000	14,03,000
	Carried over	36,83,203	38,07,030	38,61,000	38,16,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	36,83,203	33,07,030	38,61,000	38,16,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.						
(Under the Control of the Quartermaster General in India.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—						
1	1	(a) Quartermaster-General		49,200		49,200
1	1	(b) Deputy Quartermaster-General		34,560		34,560
2	1	(c) Deputy Assistant Quartermaster-General		33,400		18,900
—	1	(d) Staff Captain . . . . .		..		13,980
1	1	(e) Officer Supervisor		13,750		11,400
<i>Movements and Quartering Directorates.</i>						
1	1	(f) Deputy Director		25,140		25,140
2	2	(g) Deputy Assistant Quartermaster-Generals		37,920		37,800
1	1	(h) Staff Captain (temporary)		12,420		12,420
2	2	(i) Officer Supervisors		27,500		27,600
1	1	(j) Railway Concentration Officer		20,470		20,470
<i>Supply and Transport Directorates.</i>						
1	1	(k) Director		33,060		33,060
4	4	(l) Deputy Directors		1,07,840		1,03,240
2	2	(m) Assistant Directors		49,080		49,680
3	3	(n) Deputy Assistant Directors		56,280		56,280
4	4	(o) Staff Captain, Mechanical Transport		57,660		57,240
—	—	(p) Quartermaster, Mechanical Transport . . . . .		..		..
1	1	(q) Inspector of Messing		18,360		18,360
Carried over			36,83,203	38,07,030	38,61,000	38,16,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (f)—Quartermaster General's Branch.—The decrease of Rs. 30 lakh in budget 1931-32 as compared with the budget, 1930-31 is due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Abolition of the post of a Deputy Assistant Quartermaster General (.20) partly counterbalanced by an increase due to the creation of an appointment of a Staff Captain (.14)	.06
(2) Smaller incidental and miscellaneous expenses on account of economy in contingent charges	.11
(3) Larger probable savings anticipated in 1931-32 under pay and allowances of Superintendents, etc.	.17
	.34
<i>Increase—</i>	
(4) Changes in establishment	.04
	.30

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS,				
1930.	1931-	Accounts,	Budget	Revised	Budget	
31.	32.	1929-30.	Estimate,	Estimate,	Estimate,	
		Rs.	1930-31.	1930-31.	1931-32.	
			Rs.	Rs.	Rs.	
		Brought forward	36,83,203	38,07,030	38,61,000	38,16,000
				5,82,540		5,75,230
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH—contd.						
<i>Detailed heads—contd.</i>						
<i>Directorate of Equipment and Ordnance Stores.</i>						
		Director				
		Deputy Directors				
		Assistant Directors.				
		Deputy Assistant Directors				
		Technical Officers				
		Temporary Staff—				
		Deputy Assistant Director				
		Staff Captain				
<i>Directorate of Remounts.</i>						
1	1	(r) Director		28,860		28,920
1	1	(s) Deputy Director		27,080		27,060
<i>Directorate of Farms</i>						
1	1	(t) Director		28,860		28,860
1	1	(u) Assistant Director		26,100		26,100
<i>Directorate of Veterinary Services.</i>						
1	1	(v) Director		31,200		31,200
1	1	(w) Deputy Assistant Director		19,380		21,300
33	33			7,44,000		7,38,670
(2) Pay and allowances of Superintendents, clerks and office servants—						
9	9	(a) Superintendents		71,920		73,060
32	33	(b) Clerks, first division		1,24,280		1,26,940
93	75	(c) Clerks, second and third division		1,48,680		1,45,530
1	3	(d) Technical clerks		5,900		18,860
69	69	(e) Office servants		15,020		15,130
<i>(f) Temporary Establishment—</i>						
—	—	(i) Clerks, first division		..		..
2	3	(ii) Clerks, second and third division		300		230
2	—	(iii) Technical clerks		9,880		..
				3,75,980		3,79,750
Deduct—Probable savings.						
				5,980		23,420
				3,70,000		3,56,330
(3) Incidental and miscellaneous allowances and expenses						
				1,16,000		1,05,000
TOTAL MINOR HEAD (f).			14,05,196	12,30,000	12,10,000	12,00,000
Carried over			50,88,399	50,37,030	50,71,000	50,16,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget	
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,	
31.	32.	Ra.	1930-31.	1930-31.	1931-32.	
		Ra.	Ra.	Ra.	Ra.	
		Brought forward .	50,88,399	50,37,030	50,71,000	50,16,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH.						
(Under the Control of the Master-General of ordnance.						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—						
(i) <i>Master General of ordnance Branch proper.</i>						
1	1	(a) Master-General of ordnance	49,030		49,200	
1	1	(b) Deputy Master-General of ordnance and Director of Artillery	30,520		34,020	
1	1	(c) Officer Supervisor	13,750		13,800	
<i>Director of Artillery.</i>						
1	1	(d) Director	30,000		30,000	
2	2	(e) Deputy Director	53,440		53,520	
1	1	(f) Assistant Director	25,570		25,740	
2	2	(g) Deputy Assistant Director	36,720		36,720	
1	1	(h) Technical Officer	13,200		9,900	
1	1	(i) Technical Officer	9,110		8,580	
<i>Director of Farms.</i>						
		Director	::		::	
		Assistant Director	::		::	
<i>Directorate of Ordnance Factories and Manufacture.</i>						
1	1	(j) Director	28,530		30,000	
1	1	(k) Deputy Director	26,400		26,400	
1	1	(l) Civil Engineer Adviser on Ra. 1,000—50—1,500	16,800		16,800	
2	2	(m) Assistant Civil Engineer Advisers on Ra. 800—50—1,000	20,400		21,000	
<i>Director of Ordnance Services.</i>						
1	1	(n) Director	30,520		30,600	
1	1	(o) Deputy Director	26,450		26,460	
2	2	(p) Assistant Directors	50,100		50,100	
1	*	(q) Technical Officer	10,550		::	
1	1	(r) Assistant Director Technical organisation	25,560		25,560	
		Deduct—Probable savings	16,660		16,400	
		Carried over	50,88,399	4,80,000	50,71,000	4,72,000
			50,88,399	50,37,030	50,71,000	50,16,000

*Kept vacant to provide for the appointment of an officer in charge, Central Revision Section as a temporary measure.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g)—Master General of Ordnance Branch.—The decrease of Rs. 79 lakh in budget, 1931-32 as compared with the budget, 1930-31 is made of :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Appointment of the Technical officer Ordnance services, left vacant to provide for the post of the officer in charge Central Revision Section	11
(2) Conversion of the post of Assistant Director to that of the Deputy Assistant Director in the Purchase organisation of the Contracts directorate	06
(3) Reduction in the number of technical clerks and transfer of certain establishment to Central Revision Section	51
(4) Smaller incidental and miscellaneous expenses	16
	84
<i>Increases—</i>	
(5) Difference in rates of pay of officers due to senior officers in rank having been appointed in place of junior officers in rank	04
(6) Less probable savings anticipated in 1931-32	01
	05
	79

MAIN HEAD IV.— ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1930-31.	1931-32.		1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	50,88,399	50,37,030	50,71,000	50,16,000
		SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>		4,80,000		4,72,000
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>contd.</i>						
Detailed heads— <i>contd.</i>						
(ii) <i>Contracts Directorate.</i>						
Purchase organisation						
1	1	(a) Director . . .		30,000		30,000
1	—	(b) Assistant Director .		24,540		..
—	1	(c) Deputy Assistant Director.		..		18,360
1	1	(d) Officer Supervisor Disposal organisation		11,710		12,310
1	1	(e) Deputy Director .		26,460		26,460
1	1	(f) Deputy Assistant Director . . .		18,360		18,360
				<u>1,11,070</u>		<u>1,05,490</u>
(iii) <i>Assistant Director of Ordnance Services (Provision.)</i>						
1	1	(a) Assistant Director of Ordnance Services (Provision) . . .		25,560		25,560
1	1	(b) Deputy Assistant Director of Ordnance Services (Provision)		18,360		18,360
1	1	(c) Staff Captain . . .		14,930		15,060
1	1	(d) Technical Officer . .		11,180		11,640
1	1	(e) Officer Supervisor . .		11,350		11,950
				<u>81,380</u>		<u>82,570</u>
32	31			<u>6,72,450</u>		<u>6,60,060</u>
		Carried over		<u>6,72,450</u>		<u>6,60,060</u>
			<u>50,88,399</u>	<u>50,37,030</u>	<u>50,71,000</u>	<u>50,16,000</u>

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.

1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
		50,88,399	50,37,030	50,71,000	50,16,000
			6,72,450		6,60,060

SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*

MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH—*contd.*

Detailed heads—*contd.*

(2) Pay and allowances of Superintendents, clerks and office servants—

(i) *Master General of Ordnance Branch proper.*

12	12	(a) Superintendents.		1,00,600	94,800
43	42	(b) Clerks, 1st division		1,70,650	1,64,940
50	46	(c) Clerks, 2nd division	}		
58	53	(d) Clerks, 3rd division		1,91,660	1,78,670
1	1	(e) Draughtsman			
8	2	(f) Technical clerks <i>Dairy Farm clerk.</i>		17,000 1,200	12,870
62	61	(g) Office servants <i>Temporary.</i>		12,900	12,900
—	1	(h) Superintendent			1,330
5	1	(i) Clerks, 1st Division		4,550	840
8	2	(j) Clerks, 2nd Division.		7,800	1,260
6	9	(k) Clerks, 3rd Division.		4,050	5,550
9	5	(l) Technical clerks		42,400	21,550
				5,52,810	4,94,710
		Deduct—Probable savings		21,610	20,710
				5,31,200	4,74,000
		Carried over		5,31,200	4,74,000
				6,72,450	6,60,060
				50,88,399	50,16,000
				50,37,030	50,71,000
				6,72,450	6,60,060

MAIN HEAD IV.—ARMY HEADQUARTERS.

NUMBERS.		Accounts,	Budget	Revised	Budget
1930.	1931.	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.	Rs.	1930-31.	1930 31.	1931-32.
			Rs.	Rs.	Rs.
		50,88,399	50,37,030	50,71,000	50,16,000
			6,72,450		6,60,060
			5,31,200		4,74,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH—concld.					
Detailed heads—concld.					
(2) Pay and allowances of Superintendents, clerks and office servants—					
(ii) Contracts Directorate.					
Purchase Organisation—					
3	3		25,200		25,000
9	9		35,040		34,270
10	10		42,500		43,930
17	17		2,970		2,870
15	15				
Disposals Organisation—					
2	2		13,920		14,800
3	3		8,960		9,390
6	6		7,870		7,070
7	7		4,790		4,880
3	6		640		1,180
Temporary.					
2	2		5,440		5,720
6	6		11,720		12,400
7	7		9,000		9,000
3	—		520		..
			1,68,570		1,70,510
(iii) Assistant Director of Ordnance Services (Provision).					
3	3		20,300		21,720
14	14		40,480		41,600
19	19		26,820		28,600
17	17		18,700		19,000
18	18		3,430		3,510
			1,09,730		1,14,430
			8,09,500		7,58,940
(3) Incidental and miscellaneous expenses—					
(i) Master General of Ordnance Branch proper					
			60,000		53,000
(ii) Contracts Directorate					
			53,540		45,000
(iii) Assistant Director Ordnance Services (Provision).					
			18,710		18,000
TOTAL MINOR HEAD (g).					
		14,24,591	16,14,200	15,94,000	15,35,000
Carried over					
		65,12,990	66,51,230	66,65,000	65,51,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		65,12,990	66,51,230	66,65,000	65,51,000

SUB-HEAD A.—ARMY HEADQUARTERS—*concl'd.*

Minor Head (h) Central Revision Section—

Detailed heads—

(1) Pay and allowances of officers—					
..	1	(a) Officer on Special duty . . .			21,600
(2) Pay and allowances of Superintendents, clerks, etc.—					
—	1	(a) Superintendent . . .			8,400
—	3	(b) Clerks, 1st Division . . .			11,800
—	6	(c) Clerks, 2nd Division . . .			16,670
—	3	(d) Clerks, 3rd Division . . .			
—	1	(e) Technical clerks . . .				6,700
—	2	(f) Office servants . . .			370
<i>Temporary Establishment—</i>					
—	1	(g) Clerks, 1st Division . . .			1,200
—	5	(h) Clerks, 2nd Division . . .			4,750
—	2	(i) Clerks, 3rd Division . . .			1,800
—	2	(j) Technical Clerks . . .			11,310
					63,000
(3) Incidental and Miscellaneous allowances and expenses . . .					
					5,400
TOTAL MINOR HEAD (h) .		..	..	..	90,000

MINOR HEAD (i) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY DEPARTMENT.

Detailed heads—

(1) Pay of establishments . . .		3,560		3,570
(2) Expenditure (excluding transportation charges) connected with the examination of candidates for cadetship . . .		3,000		2,000
(3) Miscellaneous . . .		18,440		4,430
(4) Payments for Printing and Stationery . . .		14,41,770		13,99,940
TOTAL MINOR HEAD (i).	14,75,332	14,68,770	17,26,000	14,10,000
TOTAL SUB-HEAD A.	79,88,322	81,18,000	83,91,000	80,51,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (h)—Central Revision Section.—The formation of the Central Revision Section was sanctioned as a temporary measure with a view to exercise an effective control over the expenditure in connection with the printing work done and stationery supplied for the Army. The establishment have been transferred from the Master-General of Ordnance branch and the Adjutant General's branch. A post of a technical officer has also been left vacant in the former branch to provide for the pay and allowances of the officer in charge of this section.

Minor Head (i). Grants Controlled by Establishment Officer, Army Headquarters.—The nature of transactions for which provision has been made under the respective detailed heads are as follows:—

- (1) Pay and allowances of 8 fire-chowkidars employed in the lower buildings, Army Headquarters and at "Kelvin Grove" Simla.
- (2) Rent paid for the examination hall required for the Sandhurst, Woolwich and Cranwell Cadets' entrance examination and expenditure other than transportation charges in connection with that examination.
- (3) Payments on account of liveries for the menials of Army Headquarters, electric charges for clerks entitled to a free allowance at the Summer Hill Camp, Simla and certain fire-precautionary and sanitary arrangements in Army Headquarters buildings at Simla.
- (4) Cost of printing work done for and stationery supplied to the Army.

The decrease of Rs. 57 lakh in budget, 1931-32 as compared with the budget, 1930-31 is due to:—

	In lakhs of Rs.
(1) Smaller charges in connection with the examination of candidates for cadetship	0½
(2) Smaller miscellaneous charges due to the provision on account of liveries for office menials not having been made in 1931-32	14
(3) Smaller provision for printing and stationery	42
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MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		Rs.	1930-31.	1930-31.	1931-32.
SUB-HEAD B.—STAFF OF COM-				Rs.	Rs.	Rs.
MANDS.						
(Under the Control of Chief of the						
General Staff).						
Detailed heads—						
(1) Pay and allowances						
(including syce, forage						
and other allowances)						
of officers with King's						
Commission—						
4	4	(i) General Officer				
		Commanding-in-				
		Chief		2,18,530		2,18,770
4	4	(ii) Assistant Military				
		Secretary		73,690		73,290
4	4	(iii) Aides de-Camp—				
		British		38,300		37,210
4	4	(iv) Aides de-Camp—				
		Indian		21,530		22,180
2	2	(v) Deputy Adjutant				
		and Quartermas-				
		ter-General,				
		Major-General		68,840		68,890
2	2	(vi) Deputy Adjutant				
		and Quartermas-				
		ter-General, Bri-				
		gadier		55,620		56,400
4	4	(vii) Brigadier		1,15,980		1,16,250
4	4	(viii) Brigadier Royal				
		Artillery		1,21,920		1,22,190
—	1	(ix) Assistant Adjutant				
		and Quarter-				
		master General . . . . .		..		23,580
4	3	(x) Assistant Quarter-				
		master-General		99,520		73,030
1	1	(xi) Assistant Adju-				
		tant-General		25,620		25,620
4	4	(xii) Chief Signal Offi-				
		cer		1,00,580		1,01,630
6	6	(xiii) General Staff Offi-				
		cer, 2nd grade		1,12,850		1,13,410
4	3	(iv) Deputy Assistant				
		Adjutant-General		74,600		57,490
5	5	(xv) Deputy Assistant				
		Quartermaster-				
		General		98,400		96,260
4	4	(xvi) Staff Officer, Roy-				
		al Artillery		74,600		75,340
2	2	(xvii) Staff Officer, Roy-				
		al Engineers		51,880		54,080
4	4	(xviii) General Staff Offi-				
		cer, 3rd grade		58,420		55,700
1	2	(xix) Staff Captain		14,440		29,000
—	—	(xx) Staff Captain "Q" . . . . .		..		..
2	2	(xxi) Deputy Judge Ad-				
		vocate General		49,080		49,080
2	2	(xxii) Assistant Judge				
		Advocate General		39,120		39,120
1	1	(xxiii) Deputy Assistant				
		Judge Advocate				
		General		11,800		12,300
Carried over				15,25,320		15,23,820

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-head B.—Staff of Commands.—Budget, 1931-32 exceeds Budget, 1930-31 by Rs. 81 lakh made up of the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Creation of additional appointments of 1 Assistant Adjutant and Quartermaster General (.24), 1 Staff Captain (.15) 1 Staff Captain, Mechanical Transport (.15), 1 Assistant Director, Ordnance Services (.24), 1 Deputy Assistant Director, Medical Services (.3)	1.08
(2) Annual increments to assistant surgeons, etc.	.05
(3) Larger incidental and miscellaneous expenses	.12
(4) Difference in rates of pay of officers	.07
(5) Less probable savings anticipated in 1931-32	.38
(6) Cost of new measures	.71
	1.71
<i>Decreases—</i>	
(7) Abolition of posts of 1 Assistant Quartermaster General (.24), 1 Deputy Assistant Adjutant General (.17), 1 Attached Officer Royal Army Service Corps, Mechanical Transport (.13) 1 Deputy Assistant Director, Ordnance Services (.21)	.75
(8) Reduction in tour expenses	.14
(9) Smaller expenditure on kit and clothing allowances	.01
	.90
Net increase	.81

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
		Broughtforward .		15,25,320		15,23,820
SUB-HEAD B.—STAFF OF COM- MANDS—contd.						
Detailed heads—contd.						
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—contd.						
4	4	(xxiv) Deputy Director of Supply and Transport .		1,06,070		1,05,560
—	—	(xxv) Deputy Assistant Director, Supply and Transport .		..		..
2	2	(xxvi) Inspector, S T.		54,000		53,950
4	4	(xxvii) Assistant Direc- tors, Transport .		1,00,320		1,00,520
4	4	(xxviii) Assistant Direc- tors, Supplies .		1,00,320		1,04,000
—	1	(xxix) Staff Captain, Mechanical Trans- port		☐		14,520
—	—	(xxx) Assistant Director, Mechanical Trans- port		..		..
—	—	(xxxi) Deputy Assistant Director, Mecha- nical Transport .		..		..
1	—	(xxxii) Attached Officer, R. A. S. C., Me- chanical Trans- port .		12,900		..
4	4	(xxxiii) Remount Officer .		83,340		86,520
2	2	(xxxiv) Deputy Director, Veterinary Ser- vices		53,800		53,650
2	2	(xxxv) Assistant Director, Veterinary Ser- vices		49,160		49,110
2	2	(xxvi) Deputy Director, Ordnance Ser- vices		52,920		52,920
—	1	(xxxvii) Assistant Director, Ordnance Services		..		24,060
1	—	(xxxviii) Deputy Assistant Director, Ord- nance Services .		20,740		..
4	4	(xxxix) Deputy Director, Medical Services		1,36,320		1,35,460
3	3	(xl) Assistant Director of Hygiene and Pathology .		70,920		71,720
1	1	(xli) Assistant Director of Hygiene		21,460		21,480
1	1	(xlii) Assistant Director of Pathology .		22,060		22,080
3	4	(xliiii) Deputy Assistant Director, Medi- cal Services .		57,300		87,020
Carried over .				24,66,750		25,06,390

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budge
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	24,36,750		25,06,390
SUB-HEAD B.—STAFF OF COM-					
MANDS—<i>concl.</i>					
Detailed heads— <i>concl.</i>					
1	1	(xliv) Deputy Chief Signal Officer	17,040		17,040
—	—				
107	103		24,83,790		25,23,430
—	—				
		<i>Deduct—Probable savings .</i>	61,290		23,430
			24,22,500		25,00,000
231	227	(2) Pay and allowances			
(14)	(18)	of Assistant Surgeons, clerical and artificer es- tablishment (including messing allowance and allowances for families of soldier clerks) and pay of M. T. Personnel, Artificers, etc. . . .	5,50,000		{ 5,55,230 660
		(3) Money compensation in lieu of rations to British soldier clerks .	3,500		4,000
		(4) Kit and clothing al- lowances for British soldier clerks	8,000		{ 7,000 110
		(5) Tour expenses of Gen- eral Officers Command- ing-in-Chief	1,10,000		96,000
		(6) Incidental and miscel- laneous expenses . . .	1,00,000		1,12,000
		(7) Provision for expen- diture to be sanctioned by General Officers Commanding-in-Chief under their powers of sanction	1,70,000		1,70,000
		(8) Office menials	1,05,000		1,05,000
TOTAL SUB-HEAD B .		33,09,990	34,69,000	34,12,000	35,50,000

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1930-	1931-		1929-30.	Estimate,	Estimate,	Estimate,
31.	32.			1930-31.	1930-31.	1931-32.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.						
(Under control of Chief of the General Staff.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—						
6	6	(i) District Commanders, 1st class		2,55,990		2,56,020
8	8	(ii) District Commanders, 2nd class		2,90,310		2,90,290
35	35	(iii) Brigade Commanders		10,72,090		10,74,730
(14)	(14)	(iv) Aides-de-Camp—(British) (staff pay)		41,910		39,830
17	17	(v) Staff Officers, 1st grade		4,25,610		4,22,090
34	35	(vi) Staff Officers, 2nd grade		6,32,580		6,56,640
35	35	(vii) Brigade Majors		6,55,450		6,52,000
22	21	(viii) Staff Officers, 3rd grade		3,09,890		3,00,040
33	32	(ix) Brigade Staff Captains		4,78,240		4,60,660
16	17	(x) Station Staff Officers, 1st class		1,76,700		1,82,200
(40)	(40)	(xi) Station Staff Officers, 2nd class		38,070		35,840
(2)	(2)	(xii) Station Commanders (staff pay)		4,800		4,800
(2)	(2)	(xiii) Officers Commanding, Royal Artillery		4,800		4,800
		Carried over		43,86,440		43,79,940

STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.**

Sub-Head C.—Staff of Districts and Brigades.—Budget, 1931-32 exceeds budget, 1930-31 by Rs. 83 lakh made up of the following causes:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Creation of additional appointments of 1 Staff Officer, 2nd Grade (.24), 1 Station Staff Officer, 1st Class (.06), 1 Deputy Assistant Director, Veterinary Services (full pay and allowances have been made for a seconded officer instead of staff pay for an unseconded officer) (.24), 1 Deputy Assistant, Director, Ordnance Services (.28)	.82
(2) Annual increments to assistant surgeons, etc.	.24
(3) Larger expenditure on money compensation	.01
(4) Larger incidental and miscellaneous expenses	.08
(5) Cost of new measures	.23
	1.38
<i>Decreases—</i>	
(6) Abolition of posts of 1 Staff officer, 3rd grade, (.10), 1 Brigade Staff Captain (.18) and elimination of provision for staff pay of one Deputy Assistant Director Medical Services unseconded (.03)	.31
(7) Difference in rates of pay of officers	.17
(8) Larger probable savings anticipated in 1931-32	.04
(9) Smaller expenditure on kit and clothing allowances	.03
	.55
	.83

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1930	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32
		Rs.	Rs.	Rs.	Rs.
Brought forward .			43,86,440		43,79,940
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—contd.					
Detailed heads—contd.					
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—contd.					
14	14	(xiv) Assistant Director, Supply and Transport .		3,65,610	3,65,400
13	13	(xv) Deputy Assistant Director, Supply and Transport .		2,57,680	2,52,760
1	1	(xvi) Deputy Assistant Director, Mechanical Transport .		18,360	18,450
1	1	(xvii) Staff Captain, Supply and Transport		12,600	14,250
11	12	(xviii) Deputy Assistant Director, Veterinary Services .		2,11,930	2,36,070
(1)					
11	12	(xix) Deputy Assistant Director, Ordnance Services .		1,45,680	1,73,540
18	18	(xx) Assistant Director, Medical Services		5,47,830	5,47,810
7	7	(xxi) Deputy Assistant Director, Medical Services .		1,47,680	1,44,380
(1)					
9	9	(xxii) Deputy Assistant Director of Hygiene and Pathology		1,86,970	1,86,750
14	14	(xxiii) Deputy Assistant Director of Pathology .		2,31,330	{ 2,27,030 23,240
305	307			[65,12,110	65,89,620
(60)	(58)				
Deduct—Probable Savings				1,12,110	1,16,620
Carried over				64,00,000	64,53,000

STAFF OF COMMANDS, ETC.—*concl'd.*

Numbers.		Accounts,	Budget	Revised,	Budget
1930.	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.	Ra.	1930-31.	1930-31.	1931-32.
		Ra.	Ra.	Ra.	Ra.
Brought forward			64,00,000		64,53,000
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—<i>concl'd.</i>					
Detailed heads— <i>concl'd.</i>					
816	832	(2) Pay and allowances			
(63)	(37)	of Assistant Surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) and pay, etc., of M. T. Personnel and Artificer establishment	{ 16,75,280		17,00,000
		(3) Kit and clothing allowances for British soldier clerks	{ 720		..
			30,560		28,000
		(4) Money compensation in lieu of rations to British soldier clerks	9,000		10,000
		(5) Incidental and miscellaneous expenses	4,78,500		4,86,200
		(6) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction	1,30,940		1,30,800
TOTAL SUB-HEAD C		87,89,473	87,25,000	86,57,000	88,08,000
TOTAL INDIA		2,00,87,785	2,03,12,000	2,04,60,000	2,04,09,000
England					
(1)		Staff: Furlough allowances and Miscellaneous Expenditure	11,16,000	11,20,000	11,56,000
(2)		Indian orderlies to His Majesty the King . . . . .	..	..	..
(3)		Army Headquarters—Leave and deputation salaries and miscellaneous	1,00,000	1,13,000	1,20,000
(4)		Army Headquarters—Sterling overseas pay	11,000	11,000	11,000
(5)		Miscellaneous . . . . .	..	..	..
Total England		12,81,260	12,27,000	12,44,000	12,87,000
Exchange on English Expenditure		11,014	..	15,000	..
TOTAL EXPENDITURE—MAIN HEAD IV		2,13,80,059	2,15,39,000	2,17,19,000	2,16,96,000
Receipts—					
Receipts in India		2,962	6,000	15,000	54,000
Receipts in England		1,637	..	1,000	..
Exchange		12	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV		4,611	6,000	16,000	54,000

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

SUMMARY OF ESTIMATE.

Sub-Heads	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
D.—INDIAN ARMY SERVICE CORPS .	8,50,93,453	26,17,875	8,24,75,578	3,45,15,000	36,04,000	3,09,11,000	2,95,05,000	24,25,000	2,70,80,000	2,77,76,000	25,77,000	2,61,99,000
O.—ANIMALS (RE-MOUNTS) . . .	25,15,752	2,80,718	22,35,034	26,83,000	5,20,000	21,63,000	23,68,000	3,00,000	20,68,000	23,18,000	2,50,000	20,68,000
E.—INDIAN ARMY ORDNANCE CORPS	1,03,73,130	1,07,56,937	—3,73,807	79,87,000	1,05,57,000	—25,70,000	83,94,000	1,07,70,000	—23,76,000	90,76,000	91,70,000	—94,000
ORDNANCE INSPECTION AND CHEMICAL RESEARCH	26,392	18	26,374	26,000	..	26,000	26,000	..	26,000	26,000	..	26,000
LUMP CUT . . .												
TOTAL INDIA .	4,80,13,727	1,38,55,548	3,43,58,179	4,52,11,000	1,46,81,000	3,05,30,000	4,02,93,000	1,34,95,000	2,67,98,000	3,91,96,000	1,19,97,000	2,71,99,000
ENGLAND .	1,62,13,742	9,11,401	1,53,02,341	1,23,25,000	5,80,000	1,17,45,000	1,39,10,000	6,84,000	1,32,26,000	1,23,78,000	6,90,000	1,16,88,000
EXCHANGE .	1,38,001	7,068	1,30,933	..	..	..	1,71,000	8,000	1,63,000	..	..	..
GRAND TOTAL .	6,43,65,470	1,45,74,017	4,97,91,453	5,75,36,000	1,52,61,000	4,22,75,000	5,43,74,000	1,41,87,000	4,01,87,000	5,15,74,000	1,26,87,000	3,89,87,000

(a) Includes Rs. 66·10 lakhs for new measures.
 (b) " Rs. 70·88 " " " "

EXPLANATION.

Commencing from the Accounts of 1927-28 the position in regard to the opening and closing balances of stocks of stores in Army supply store depots is given in an Appendix to Finance and Revenue Accounts relating to Military Services. This is in accordance with the new system of accounts recommended by the Army Accounts Committee and accepted by the Government of India.

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

Stores, equipment and animals required for—	Budget Head.	Provision for expenditure.			
		1930-31.		1931-32.	
		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts.)	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops . . .	Head III-A .	19,89,990	13,83,000	20,35,105	13,40,000
Ordnance and clothing factories . . .	Head III-C .	50,02,770	41,34,000	37,45,610	35,00,000
Grass farms . . .	Head III-D .	31,23,100	11,000	30,62,000	1,000
Dairy farms . . .	Head III-E .	9,18,700	62,000	10,59,000	39,000
		1,10,34,560	55,90,000	99,01,715	48,80,000
Total provision in head III . . .		1,66,24,560		1,47,81,715	
Total provision in head V (Gross) . . .		6,00,90,490		5,48,17,240	
Grand total of stores purchased for the army in India . . .		7,67,15,050		6,95,98,955	

N.B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

MAIN HEAD V.—PURCHASE AND SALE OF

EXPENDITURE:	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
INDIA:				
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.				
(Under Control of the Quartermaster General)				
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchase for direct delivery to consuming units and butcheries (I. A. F. S. 1519—B, C, and D)	{	70,00,000		63,56,000
(2) Local purchase for stock by I. A. S. C Depots		8,00,000		4,00,000
(3) Central purchase	{	1,13,00,990		91,55,808
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.	{	—5,990		—51,988
(5) Customs duty on imported stores . . . . .		..		5,000
(6) Bonus paid under the sliding scale of rations scheme . . . . .		..		3,32,000
		1,50,000		1,23,400
		1,92,45,000		1,64,27,820
Deduct—				
(7) Value of provisions issued on payment to M. E. S.				13,000
(8) Value of provisions issued on payment to R. A. F. Depots and Park		2,32,000		
(9) Value of provisions issued on payment to R. A. F. consuming units				
(10) Value of provisions issued on payment to other departments of the Central Government				2,12,820
		..		
		2,32,000		2,25,820
Net Cash expenditure under (a)	2,00,78,511	1,90,13,000	1,66,00,000	1,62,02,000
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchase for direct delivery to consuming units (I. A. F. S. 1672)		60,000		70,000
(2) Local purchase for stock by I. A. S. C. Depots		1,45,000		
(3) Central purchase	{	68,83,040		78,000
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.	{	—13,240		38,37,098
	
		70,74,800		38,59,000
Carried over	{	2,00,78,511	1,90,13,000	1,66,00,000
				1,62,02,000

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.**

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1931-32 compares with the provision in the Budget for 1930-31 as follows:—

	1930-31.	1931-32.
	Rs.	Rs.
Provisions	1,70,03,000	1,49,62,000
Grains and Salt for animals	67,52,100	36,30,000
Petrol and lubricants	9,31,500	10,34,800
Coal and firewood	25,29,200	23,70,700
Oil for fuel and light	4,54,500	4,22,900
Other I. A. S. C. Stores	8,44,700	5,29,600
Total	2,85,15,000	2,29,50,000

The decrease of Rs. 55.65 lakhs is mainly due to (1) fall in the price of food, grains; petrol, M. T., bags, gunny, etc., (2) reduction in requirements of grains due to mechanisation, partly counterbalanced by increased requirements of petrol and lubricants as a result of mechanisation.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	2,00,78,511	1,90,13,000	1,66,00,000	1,62,02,000
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—contd.		70,74,800		38,59,000

MINOR HEAD (b)—GRAIN AND SALT FOR
ANIMALS—contd.

Deduct—

(5) Value of grain and salt issued on payment to M. E. S.		9,800		1,000
(6) Value of grain and salt issued on payment to R. A. F. Depots and Park . . . . .		..		}
(7) Value of grain and salt issued on payment to R. A. F. consuming units . . . . .		..
(8) Value of grain and salt issued on payment to other departments of the Central Government . . . . .		..
		9,800		1,000

Net cash expenditure under (b) 77,30,643 70,65,000 46,22,000 38,58,000

MINOR HEAD (c)—PETROL AND LUBRI-
CANTS.

Detailed heads—

(1) Local purchase for direct delivery to consuming units		2,000		2,000
(2) Local purchase for stock by I. A. S. C. Depots		12,000		13,000
(3) Central purchase	{	22,66,200		{ 25,83,205
		16,180		32,805
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F. . . . .		..		10,000
		22,96,380		26,41,010

Deduct—

(5) Value of petrol and lubricants issued on payment to M. E. S.		}		5,00,000	
(6) Value of petrol and lubricants issued on payment to R. A. F. Depots and Park			}		9,68,010
(7) Value of petrol and lubricants issued on payment to R. A. F. consuming units	11,53,380				
(8) Amount of hire charge of M. T. vehicles allocated for petrol, oil and lubricants . . . . .						12,000
(9) Value of petrol and lubricants issued on payment to other departments of the Central Government					
			11,53,380	14,80,010	

Net cash expenditure under (c) 10,33,796 11,43,000 12,00,000 11,61,000

Carried over 2,88,42,950 2,72,21,000 2,24,22,000 2,12,21,000

STORES, EQUIPMENT AND ANIMALS—*cont.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts. 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	2,88,42,950	2,72,21,000	2,24,22,000	2,12,21,000

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

MINOR HEAD (d)—COAL AND FIREWOOD.

Detailed heads—

(1) Local purchase for direct delivery to consuming units and other formations		23,74,540		22,45,532
(2) Local purchase for stock by I. A. S. C. Depots		—1,870		—4,957
		2,03,000		2,75,000
(3) Central purchase		3,30,000		3,10,000
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.				350
(5) Bonus paid under the sliding scale of rations scheme		3,000		12,000
		29,08,670		28,37,925

Deduct—

(6) Value of coal and firewood issued on payment to M. E. S.				1,17,000
(7) Value of coal and firewood issued on payment to R. A. F. Depots and Park				41,925
(8) Value of coal and firewood issued on payment to R. A. F. consuming units		1,72,670		
(9) Value of coal and firewood issued on payment to other departments of the Central Government.		..		..
		1,72,670		1,58,925

Net cash expenditure under (d)	25,99,096	27,36,000	27,36,000	26,79,000
Carried over	3,14,42,046	2,99,57,000	2,51,58,000	2,39,00,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,14,42,046	2,99,57,000	2,51,58,000	2,39,00,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>				
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.				
Detailed heads—				
(1) Local purchase for direct delivery to consuming units		9,000		8,000
(2) Local purchase for stock by I. A. S. C. Depôts		17,000		14,000
(3) Central purchase		{ 5,38,800		{ 5,25,982
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.		{ -1,140		{ -1,147
				..
		5,63,660		5,46,835
<i>Deduct—</i>				
(5) Value of oil for fuel and light issued on payment to M. E. S.				60,000
(6) Value of oil for fuel and light issued on payment to R. A. F. Depôts and Parks		} 34,660		} 9,835
(7) Value of oil for fuel and light issued on payments to R. A. F. consuming units				
(8) Value of oil for fuel and light issued on payment to other departments of the Central Government. . . . .		..		..
		34,660		69,835
Net cash expenditure under (e)	5,66,572	5,29,000	5,29,000	4,77,000
MINOR HEAD (f)—OTHER I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchase for stock by I. A. S. C. Depôts		3,09,000		18,000
(2) Central purchase		14,11,980		13,50,910
(3) Local purchase for direct delivery to consuming units		28,000		57,000
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F. . . . .		..		3,00,000
Carried over	{	17,48,980		17,25,910
	{	3,20,08,618	3,04,86,000	2,56,87,000
				2,43,77,000

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	3,20,08,618	3,04,86,000	2,56,87,000	2,43,77,000
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—contd.		17,48,980		17,25,910
MINOR HEAD (f)—OTHER I. A. S. C. STORES—contd.				
<i>Deduct—</i>				
(5) Value of Miscellaneous I. A. S. C. stores issued on payment to M. E. S.				3,74,000
(6) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. Depôts and Park		4,65,980		4,51,910
(7) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. consuming units				
(8) Value of miscellaneous I. A. S. C. stores issued on payment to other departments of the Central Government.				
		4,65,980		8,25,910
Net cash expenditure under (f)	11,56,519	12,83,000	11,27,000	9,00,000
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
<i>Detailed heads—</i>				
(1) Local purchase for direct delivery to con- suming units		11,59,570		9,88,964
(2) Local purchase for stock by C. M. T. Stores Depot		2,50,330		2,65,831
(3) Central purchase				
(4) Customs duty on im- ported stores		1,71,000		1,71,000
(5) Value of stores return- ed by non-Military De- partments, Indian State Forces, M. E. S. and R. A. F.		74,100		31,805
	
		16,55,000		14,57,600
<i>Deduct—</i>				
(6) Value of M. T. stores issued on payment to M. E. S.				4,000
(7) Value of M. T. stores issued on payment to R. A. F. Depôts and Parks				600
(8) Value of M. T. stores issued on payment to R. A. F. consuming units		..		
(9) Amount of hire charge of M. T. vehicles allo- cated for M. T. stores (spare parts and tyres)				
(10) Value of M. T. stores issued on payment to other departments of the Central Govern- ment.				25,000
		..		29,600
Net cash expenditure under (g)	12,87,478	16,55,000	13,50,000	14,28,000
Carried over	3,44,52,615	3,34,24,000	2,81,64,000	2,67,05,000

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.**

(g) *Mechanical Transport Stores including Tyres.*—The Budget for 1931-32 is less than Budget for 1930-31 by Rs. 2.27 lakhs due mainly to smaller provision for initial expenditure and reduction in purchase grant.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	3,44,52,615	3,34,24,000	2,81,64,000	2,67,05,000
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—concl'd.				
MINOR HEAD (A)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Central purchase (new measure)		35,280		{ 41,220
(2) Customs duty on im- ported stores		{ 5,78,000 { 4,11,040		{ 5,78,030 { 3,99,750
(3) Value of stores return- ed by non-Military De- partments, Indian State Forces, M.E.S. and R.A.F.				
(4) Charges on account of subsidization of motor vehicles		66,680		52,000
(5) Local purchase for direct delivery to con- suming units		..		
(6) Local purchase for direct delivery to Educational institu- tions (other than those of administrative services)		..		
		10,91,000		10,71,000
<i>Deduct—</i>				
(5) Value of M. T. Vehi- cles issued on payment to M. E. S.		..		..
(6) Value of M. T. Vehi- cles issued on payment to R. A. F. Depôts and Parks		..		..
(7) Value of M. T. Vehi- cles issued on payment to R. A. F. consuming units		..		..
(8) Value of M. T. vehi- cles issued on pay- ment to other depart- ments of the Central Government		..		..
	
Net cash expenditure under (A)	6,40,838	10,91,000	13,41,000	10,71,000
TOTAL SUB-HEAD B.— I. A. S. C.	3,50,93,453	3,45,15,000	2,95,05,000	2,77,76,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

(h) *Mechanical Transport Vehicles.*—Budget, 1931-32, as compared with Budget, 1930-31, is less by Rs. 20 lakh and is due mainly to smaller expenditure anticipated for subsidization of motor vehicles and customs duty.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
SUB-HEAD C.—ANIMALS (RE- MOUNTS).				
(Under control of the Quartermaster General.)				
Detailed heads—				
(1) Purchase of horses		{ 17,82,080		{ 16,31,409
		{ 1,78,220		{ 1,02,851
(2) Purchase of mules		{ 2,61,020		{ 1,60,450
		{ —7,700		{ —8,750
(3) Purchase of camels . . . . .		..		17,430
(4) Purchase of young stock horses		2,76,000		2,41,500
(5) Purchase of young stock mules		1,18,080		90,000
(6) Purchase of bullocks		33,300		{ 31,350
(7) Purchase of chargers from officers		88,000		{ —2,100
(8) Purchase of animals for direct issue to units		..		..
		27,19,000		23,38,140
<i>Deduct—</i>				
(9) Value of animals is- sued to other depart- ments		36,000		20,140
		36,000		20,140
Net cash expenditure (Total Sub-Head C)	25,15,752	26,83,000	23,68,000	23,18,000
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS.				
(Under control of the Master General of Ordnance.)				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchase for direct delivery to con- suming units		1,92,000		2,30,000
(2) Local purchase for stock by Arsenal and Ordnance Depots		5,50,000		2,25,000
(3) Central purchase		{ 32,43,000		{ 30,80,645
		{ 8,27,800		{ 21,32,945
(4) Local or central pur- chase for direct deli- very to consuming units (including Ins- pectorates) for experi- mental purposes and also in connection with the changes in equipment. . . . .		..		..
(5) Customs duty on im- ported stores		{ 1,54,000		{ 1,70,600
(6) Value of Ordnance Stores returned by—		{ 1,42,200		{ 1,33,810
(i) Indian State Forces				65,000
(ii) M. E. S.				9,000
(iii) R. A. F.				10,000
(iv) Non-Mily. Deptts.		(a)		2,30,000
(v) R. I. M.				1,000
(vi) Units in Imperial stations except capitation rate units				10,000
Carried over		51,09,000		62,98,000
(a) Included against detailed head (2).				

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.**

Sub-Head C.—*Animals (Remounts)*.—Budget, 1931-32 is less than Budget, 1930-31, by Rs. 3.65 lakhs. The decrease is due mainly to the non-purchase of certain animals as a result of mechanisation and the exclusion of the value of American mules which is provided in the English estimates partly counterbalanced by provision for net cost of new measures.

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

(a) *Ordnance Stores* :—

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

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

	Head.
Imported Stores	High Commissioner's estimates (Head 48— Army-Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory	Factories budget (Head III-C.).
Central Purchase	Head V.—E. (a), (3) Ordnance Stores. Head V.—E. (b), (3) Clothing.

2. The main requirements included in the store budget for 1931-32 are given below by categories :—

<i>Classes of Stores—</i>	Value Rs.
<i>Ordnance Stores.</i>	
<i>General stores—</i>	
(1) Barrack and Hospital	5,63,000
(2) Harness and saddlery	10,72,000
(3) Camp equipment and paulins	14,61,000
(4) Oils, paints and chemicals	2,70,000
(5) Accoutrements	6,19,000
<i>Warlike stores—</i>	
(1) Guns and Carriages	4,32,000
(2) Small arm stores	16,37,000
(3) Machine guns	12,88,000
(4) Transport vehicles and bicycles	1,85,000
(5) Signalling equipment	4,47,000
(6) Engineer stores	28,000
(7) Ammunition	6,31,000
<i>Clothing.</i>	
(1) Khaki drill clothing	8,34,000
(2) Serge clothing	7,83,000
(3) Foot wear	6,97,000
(4) Head gear	7,00,000
(5) Great Coats, blankets, etc.	23,95,000
(6) Necessaries and badges	16,37,000

3. Certain stores are purchased locally under the financial powers of ordnance officers. Funds are provided under Head V-E. (a), (1) and (2) for ordnance stores and (b), (1) and (2) for clothing.

4. The total provision shown in these estimates for all sources of supply includes ordinary requirements as well as new demands. The provision for ordinary requirements represents what is generally known as the Maintenance Grant. The provision for the new demands has been shown separately beneath the ordinary provision under each detailed head.

5. Under the existing provision system, the stock position of practically every item is reviewed every six months. Demands on suppliers are framed with reference to the latest reviews and the budget provision is made on the basis of the value of the demands thus framed.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward .		51,09,000		62,98,000
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—contd.				
(Under control of the Master General of Ordnance)—contd.				
MINOR HEAD (a) ORDNANCE STORES— contd.				
Detailed heads—contd.				
(7) Bonus paid to units under the Repair Allot- ment Scheme .		1,00,000		1,00,000
(8) Bonus paid to units under the Equipment Allowance Scheme (new measure)		1,00,000		1,00,000
		<u>53,09,000</u>		<u>64,98,000</u>
<i>Deduct—</i>				
(9) Value of Ordnance Stores issued on pay- ment to M. E. S.				1,10,000
(10) Value of Ordnance Stores issued on pay- ment to R.A.F. Depôts and Parks		3,00,000		1,28,000
(11) Value of Ordnance Stores issued on pay- ment to R. A. F. con- suming units.				43,000
(12) Value of Ordnance Stores issued on pay- ment to R. I. M.				23,000
(13) Value of Ordnance Stores issued on pay- ment to other Depart- ments of the Central Government . . . . .		..		5,000
		<u>3,00,000</u>		<u>3,09,000</u>
Net cash expenditure under (a) .	63,58,651	50,09,000	47,61,000	61,89,000
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchase for direct delivery to con- suming units		3,000		7,000
(2) Local purchase for stock by Clothing De- pôts		14,000		7,000
(3) Central purchase		{ 29,29,000		{ 27,76,155
		{ 55,000		{ 14,000
(4) Customs duty on im- ported stores		67,000		{ 1,05,800
				{ 45
		<u>30,68,000</u>		<u>29,10,000</u>
Carried over	63,58,651	50,09,000	47,61,000	61,89,000

STORES, EQUIPMENT AND ANIMALS—*contd.***EXPLANATIONS.**

6. The gross annual expenditure on the purchase of ordnance stores in a normal year is estimated at Rs. 254 lakhs as against only Rs. 189·23 lakhs required during the year 1931-32. The difference of Rs. 64·77 lakhs represents the extent to which in 1931-32 the Army will still be living on stocks surplus to requirements, etc.

(1) Owing to surpluses accrued in former years due to over provision on account of lack of accurate statistics.

(2) Owing to recent reductions in annual maintenance figures and store margins.

7. *Barrack and Hospital stores* include all kinds of general stores for messes, quarters, barracks, hospitals and prisons and stores for gymnasia and recreation rooms, articles of bedding, etc.

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

Gun mountings and transport vehicles for Field and Siege Artillery if of special pattern are included in carriages.

Swords and lances are included in small Arms.

Clothing.

8. The gross annual expenditure on provision of clothing in a normal year is estimated at approximately Rs. 106 lakhs as against only Rs. 76·80 lakhs required in 1931-32. The difference of Rs. 29·20 lakhs represents the extent to which, in 1931-32, the Army will be living on stock.

Deduct Heads.—The cost of stores issued to M. E. S., R. A. F., and Royal Indian Marine and other departments of Central Government is recoverable.

9. *Head V.—E.—(a)* Ordnance Stores—Budget, 1931-32, is more than Budget, 1930-31, by Rs. 11·80 lakhs. The increase is mainly due to increased provision for new demands partly counterbalanced by fall in prices, etc., of certain stores.

Head V.—E.—(b) Clothing stores—Budget, 1931-32, is less than Budget, 1930-31, by Rs. 91 lakhs. The saving is due to reduced provision for new demands and fall in prices.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	63,58,651	50,09,000	47,61,000	61,89,000
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—concl'd.		30,68,000		29,10,000
MINOR HEAD (b) CLOTHING—cont'd.				
Detailed heads—cont'd.				
(5) Bonus paid to Indian Troops (excluding Indian Territorial For- ces) for great coats.		60,000		90,000
(6) Value of clothing stores returned by:—				
(i) Indian State Forces				1,000
(ii) M. E. S.				500
(iii) R. A. F.		(a)		6,000
(iv) Non-Mily. Deptts.				1,000
(v) R. I. M.				500
(vi) Units in Imperial Stations except Capitation rate units				1,000
		31,28,000		30,10,000
Deduct—				
(7) Value of clothing is- sued on payment to M. E. S.				500
(8) Value of clothing is- sued on payment to R. A. F. Depôts and Parks		1,50,000		59,000
(9) Value of clothing is- sued on payment to R. A. F. Consuming Units				58,000
(10) Value of clothing issued on payment to R. I. M.		..		5,000
(11) Value of clothing issued on payment to other departments of the Central Govern- ment		..		500
		1,50,000		1,23,000
Net cash expenditure under (b)	40,19,479	29,78,000	36,33,000	28,87,000
TOTAL SUB-HEAD E.— I. A. O. C.	1,03,78,130	79,87,000	83,94,000	90,76,000*

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Stores (Provisions) as the cash provision on that account is made in the Factories budget (head III-C.). The Assistant Director, Ordnance Stores (provision) however, empowered to place orders for stores and repairs on factories to the following extent in 1931-32—

	Rs.
Ordnance Stores—	
Manufacture	1,16,70,000
Repairs	14,34,000
Clothing Stores—	
Ordinary demands	40,11,000
TOTAL	1,71,20,000

(a) Included against detailed head (2.)

FOR THE YEAR 1931-32.

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—ORDNANCE INSPECTION AND CHEMICAL RESEARCH.				
(Under control of the Master General of Ordnance.)				
MINOR HEAD (a) MISCELLANEOUS STORES.				
(1) Local and central purchases		23,000		23,000
(2) Customs duty on imported stores		3,000		3,000
TOTAL MINOR HEAD (a)	26,392	26,000	26,000	26,000
TOTAL SUB-HEAD L—ORDNANCE INSPECTION AND CHEMICAL RESEARCH.	26,392	26,000	26,000	26,000
TOTAL INDIA	4,80,13,727	4,52,11,000	4,02,93,000	3,91,96,000
ENGLAND.				
STORES FOR INDIA—				
(1) I. A. S. C. Stores		..	2,000	..
(2) Mechanical Transport Stores		15,60,000	14,48,000	12,76,000
(3) Mechanical Transport Vehicles		65,22,000	72,00,000	64,47,000
(4) Mechanical Transport Mobilization Reserve of spare parts		..	5,000	..
(5) Animals: (Stallions).		10,000	..	..
(6) Purchase of mules and donkeys		..	3,83,000	2,84,000
(7) Ordnance—Arsenals and Depots		34,53,000	40,00,000	35,19,000
(8) Clothing Depots				
(9) Ordnance Inspection and Chemical Research		60,000	60,000	40,000
(10) Stores taken to India with troops:—				
(i) Clothing		1,32,000	2,12,000	2,12,000
(ii) Ordnance		5,08,000	6,00,000	6,00,000
TOTAL ENGLAND	1,62,13,742	1,23,25,000	1,39,10,000	1,23,78,000
Exchange on English Expenditure	1,38,001	..	1,71,000	..
TOTAL EXPENDITURE—MAIN HEAD V	6,43,65,470	5,75,36,000	5,43,74,000	5,15,74,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
RECEIPTS—				
India.				
Sub-Head B.—Indian Army Service Corps—				
(a) Proceeds of sale of surplus, obsolete and condemned stores—				
(1) Provisions		40,000		40,000
(2) Grains and salt for animals		700		8,000
(3) Petrol and lubricants		100		200
(4) Coal and firewood		200		300
(5) Oil for fuel and light . . . . .		..		100
(6) Miscellaneous I. A. S. C. Stores		3,30,000		3,30,400
(7) M. T. stores		1,75,000		1,25,000
(8) M. T. vehicles		1,50,000		1,00,000
		<u>6,96,000</u>		<u>6,04,000</u>
(b) Value of Stores issued on payment to officers and other ranks—				
(1) Provisions		12,80,000		8,00,000
(2) Grains and salt for animals		2,10,000		1,50,000
(3) Petrol and lubricants		1,80,000		96,000
(4) Coal and firewood		2,00,000		3,00,000
(5) Oil for fuel and light		70,000		45,000
(6) Miscellaneous I. A. S. C. stores		66,000		18,000
		<u>20,06,000</u>		<u>14,09,000</u>
(c) Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
(1) Provisions		6,90,000		4,00,000
(2) Grains and salt for animals		1,02,200		70,000
(3) Petrol and lubricants		31,400		30,000
(4) Coal and firewood		6,600		8,000
(5) Oil for fuel and light		4,500		9,000
(6) Miscellaneous I.A.S.C. stores		42,300		22,000
(7) M. T. stores		25,000		25,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of value of work done in M. T. Workshops for Non-Military Departments, etc. . . . .		..		..
		<u>9,02,000</u>		<u>5,64,000</u>
TOTAL SUB-HEAD B	28,17,875	36,04,000	24,25,000	25,77,000
Sub-Head C—Animals (Recounts)—				
Sale proceeds of officers' chargers		2,50,000		1,41,000
Sale proceeds of cast animals, etc.		2,54,000		96,000
Hire of Officers' chargers		16,000		13,000
TOTAL SUB-HEAD C	2,80,718	5,20,000	3,00,000	2,50,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

The value of obsolete stores and waste and surplus stores of different categories that will be disposed of by the Central Disposals Organization is given below :—

	Obsolete stores and waste.		Surplus stores.	
	1930-31.	1931-32.	1930-31.	1931-32.
	Rs.	Rs.	Rs.	Rs.
(1) Mechanical transport stores including tyres	1,75,000	95,000	..	30,000
(2) Mechanical transport vehicles	1,50,000	80,000	..	20,000
(3) Ordnance stores	11,13,000	8,89,000	1,00,000	53,000
(4) Clothing stores	2,74,000	2,54,000	1,00,000	22,000
(5) Ordnance factory stores	10,00,000	8,20,000	..	20,000
(6) Provisions and miscellaneous stores	3,65,000	3,75,000	8,000	4,000
(7) Royal Air Force stores	28,000	2,560	14,000	1,140
(8) Farms stores . . . . .	..	..	..	..
(9) M. K. S. Stores . . . . .	..	..	..	..
(10) R. L. M. Stores . . . . .	..	..	30,000	34,000
TOTAL	31,03,000	25,15,560	2,50,000	1,88,140

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Sub Head E—Indian Army				
Ordnance Corps—				
(1) Value of ordnance stores issued on payment to H. M.'s Imperial Government and other Departments		30,00,000		18,00,000
(2) Value of ordnance stores issued on payment to officers and other ranks		2,80,000		2,00,000
(3) Sale proceeds of obsolete ordnance stores and waste		11,13,420		8,89,000
(4) Proceeds of sale of surplus ordnance stores		1,00,000		53,000
(5) Miscellaneous, including hire of tents		40,000		30,000
(6) Value of clothing issued on payment to H. M.'s Imperial Government and other departments		3,50,000		2,00,000
(7) Value of clothing issued on payment to:—				
(a) Officers		53,00,000		{ 40,000
(b) Other ranks				{ 45,60,000
(8) Sale proceeds of obsolete clothing and waste		2,73,580		2,54,000
(9) Proceeds of sale of surplus clothing stores		1,00,000		22,000
(10) Recoveries on account of work done in arsenal workshops for non-military Departments		(a)		40,000
(11) Recoveries on account of hire of tents from non-military Deptts., etc.		(a)		2,000
(12) Recoveries on account of value of Ordnance Stores issued on payment to Indian State Forces		(b)		10,00,000
(13) Recoveries on account of value of clothing stores issued on payment to Indian State Forces		(c)		80,000
TOTAL SUB-HEAD E	1,07,56,937	1,05,57,000	1,07,70,000	91,70,000

(a) Included under item (5).
 (b) " " (1).
 (c) " " (6).

STORES, EQUIPMENT AND ANIMALS—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Sub-Head L.—Miscellaneous services under the M. G. O, Miscellaneous receipts—				
(1) Sale proceeds of obsolete stores and waste		..		..
(2) Sale proceeds of surplus stores				
Total Sub-Head L.	18	..	..	..
TOTAL INDIA	1,36,55,548	1,46,81,000	1,34,95,000	1,19,97,000
Receipts in England—				
(1) Clothing, accoutrements, etc., in possession of regiments on their transfer from the Indian to the British Establishment		5,32,000	6,74,000	6,80,000
(2) Sale of unserviceable Stores		38,000	4,000	4,000
(3) Miscellaneous		10,000	6,000	6,000
TOTAL ENGLAND	9,11,401	5,80,000	6,84,000	6,90,000
Exchange	7,068	..	8,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,45,74,017	1,52,61,000	1,41,87,000	1,26,87,000

MAIN HEAD VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
INDIA—												
A.—TIBET FRONTIER	9,484	..	9,484	12,000	..	12,000	10,000	..	10,000	11,000	..	11,000
C.—ADEN OPERATIONS	-1,138	..	-1,138	..	..	..	..	..	..	..	..	..
D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.	2,445	..	2,445	..	..	..	2,000	..	2,000	..	..	..
MISCELLANEOUS	..	3,404	-3,404	..	..	..	..	..	..	..	..	..
TOTAL INDIA	10,791	3,404	7,887	12,000	..	12,000	12,000	..	12,000	11,000	..	11,000
ENGLAND	187	41,237	-41,130	..	..	..	..	8,000	-8,000	..	1,000	-1,000
EXCHANGE	1	435	-434	..	..	..	..	..	..	..	..	..
TOTAL	11,959	45,136	-34,177	12,000	..	12,000	12,000	8,000	4,000	11,000	1,000	10,000

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debited to army estimates. Sub-head A provides for extra expenditure connected with the location of detachments of troops at Gyantse and Yatung on the Tibet frontier.

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

DETAILS OF SUB-HEADS.

EXPENDITURE.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate 1931-32. Rs.
INDIA.				
SUB-HEAD A.—TIBET FRONTIER.				
(Under control of the Quartermaster General in India.)				
Detailed heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services		3,000		1,800
(b) Administrative services		1,900		1,700
(2) Batta		5,400		5,350
(3) Miscellaneous charges		1,700		2,150
TOTAL SUB-HEAD A	9,484	12,000	10,000	11,000
SUB-HEAD C.—ADEN OPERATIONS.				
Detailed heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services				
(b) Administrative services				
(2) Batta . . . . .		..		..
(3) Miscellaneous charges . . . .				..
Total Sub-Head C	-1,138	..	..	..
SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.				
Detailed heads—				
Expenditure in India—				
(1) Pay charges				
(2) Travelling allowances and cost of passages				
(3) Hospital expenses . . . . .		..		..
(4) Gratuities				
(5) Allowances				
(6) Miscellaneous charges				
TOTAL SUB-HEAD D	2,445	..	2,000	..
SUB-HEAD E.—DESPATCH OF A				
TOTAL INDIA	10,791	12,000	12,000	11,000
ENGLAND.				
Gratuities and allowances to surplus officers of the Indian army				
India Sandhurst committee				
	167	..	..	..
EXCHANGE ON EXPENDITURE IN ENGLAND				
	1	..	..	..
TOTAL MAIN HEAD VI.	10,959	12,000	12,000	11,000
Receipts—				
Receipts in India	3,404	..	..	..
Receipts in England	41,297	..	8,000	1,000
Exchange	435	..	..	..
Total Receipts Main Head VI	45,136	..	8,000	1,000

EXPLANATIONS.

Sub-Head A—Tibet Frontier.—Budget, 1931-32 is less than budget, 1930-31 by Rs. 01 lakh. The decrease is due to smaller provision under fighting services

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—TRANSPORTATION	1,83,72,447	7,52,482	1,76,19,965	1,90,01,000	8,14,000	1,86,87,000	1,81,04,000	10,46,000	1,70,58,000	1,81,53,000	6,03,000	1,75,50,000
B.—HIRSD TRANSPORT AND SUPPLY OF WELL WATER	15,65,530	..	15,65,530	17,16,000	..	17,16,000	15,19,000	..	15,19,000	15,00,000	..	15,00,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON CANTONMENT STATIONS	24,02,774	4,637	23,98,137	24,85,000	..	24,85,000	24,90,000	5,000	24,85,000	24,62,000	2,000	24,60,000
D.—MISCELLANEOUS	13,41,389	27,67,185	-14,25,796	2,37,000	74,000	1,63,000	3,05,000	1,69,000	1,36,000	4,03,000	55,000	3,48,000
TOTAL—INDIA	2,36,82,160	85,24,304	2,01,57,856	2,34,39,000	8,88,000	2,30,51,000	2,24,18,000	12,20,000	2,11,93,000	2,25,18,000	6,60,000	2,18,58,000
ENGLAND	1,10,02,081	18,37,596	91,64,485	1,00,48,000	18,72,000	81,76,000	95,41,000	18,56,000	78,85,000	1,00,09,000	18,24,000	81,85,000
EXCHANGE	78,726	14,031	64,695	..	..	..	1,18,000	23,000	95,000	..	..	..
TOTAL HEAD VII	3,47,62,967	53,75,931	2,93,87,036	3,34,87,000	22,60,000	3,12,27,000	3,20,77,000	30,99,000	2,89,78,000	3,25,27,000	24,84,000	3,00,43,000

(a) Includes Rs. 1.29 lakhs for new measures.
 (b) Rs. 8.52 lakhs

[EXPLANATIONS.]

Budget 1931-32 is less than budget, 1930-31 by Rs. 11.84 lakhs made up of the following variations:—

In lakhs of rupees.

Decreases—

(1) Rail charges due mainly to economies	11.50	
(2) Hired transport due chiefly to use of Government transport	2.44	
(3) Hot weather establishments, due to electrification of barracks and hospitals . . . . .	.34	
(4) Administration of telephones owing to the inclusion of recoveries of rental and trunk-call fees from other departments through the Posts and Telegraphs department . . . . .	.34	
(5) Aden contribution (reduction of contribution to H. M.'s Government) . . . . .	.48	
(6) Larger transportation receipts	2.89	
	17.99	

Increases—

(7) Sea and inland water charges based on past actuals	1.03	
(8) Conservancy charges due to larger payments to the cantonment authorities . . . . .	.42	
(9) Cost of new measures	3.52	
(10) Other miscellaneous items (net) . . . . .	.31	
(11) Smaller miscellaneous receipts . . . . .	.87	
	6.15	
Net decrease	11.84	

N.B.—In case where two figures bracketed together are entered against one detailed head the lower figure represents cost of new measures.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
<i>India.</i>					
SUB-HEAD A.—TRANSPORTATION.					
(Under control of the Quartermaster-General in India.)					
MINOR HEAD (a)—EMBARCATION STAFF.					
Detailed heads—					
10	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,70,000		1,46,000
131	131	(2) Pay and allowances of assistant surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks and pay, etc., of mechanical transport personnel)	1,69,600		1,90,590
		(3) Kit and clothing allowances	8,000		2,610
		(4) Money compensation in lieu of rations	2,350		2,300
		(5) Incidental and miscellaneous expenses	74,300		65,500
TOTAL MINOR HEAD (a)		4,26,040	4,27,000	4,07,000	4,07,000
MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.					
Detailed heads—					
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commission	16,500		16,350
19	19	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks)	47,200		55,020
		(3) Kit and clothing allowances	4,000		1,650
		(4) Money compensation in lieu of rations	1,700		1,650
		(5) Incidental and miscellaneous expenses	5,600		5,480
			1,000		1,500
TOTAL MINOR HEAD (b)		63,688	76,000	69,000	80,000
Carried over		4,89,728	5,03,000	4,76,000	4,87,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

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

The decrease of Rs. .2 lakh in budget, 1931-32 as compared with budget, 1930-31 is due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Abolition of appointment of Deputy Assistant Director, Medical services, Karachi	.24
(2) Smaller incidental and miscellaneous expenses	.09
	.33
<i>Increase—</i>	
(3) Presence of an assistant surgeon of higher rank and increments of pay of establishments	.13
	.20

Minor Head (b)—Railway Transport Staff.—The railway transport establishments which are employed at Bombay, work under the orders of the embarkation commandant and deal with the frequent and important rail movements which take place to and from that port.

The increase of Rs. .04 lakh in budget, 1931-32 as compared with budget, 1930-31 is due mainly to normal increments of pay and larger incidental and miscellaneous expenses.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers. 1930-31. 1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	
	Brought forward .	4,89,728	5,03,000	4,76,000	4,87,000
SUB-HEAD A.—TRANSPORTATION					
— <i>contd.</i>					
MINOR HEAD (c)—EMERGENCY REST CAMPS AND SPECIAL ATTACHED SECTIONS:					
Detailed heads—					
	(1) Pay and allowances of officers with King's commission		2,400	2,400	2,400
7	(2) Pay and allowances of British soldiers		21,120	23,600	23,600
5	(3) Pay and allowances of Indian officers and Indian other ranks in- cluding clerks		4,000	..	..
19	(4) Pay and allowances of followers		2,590	2,420	2,420
	(5) Money compensation in lieu of rations		5,100	4,790	4,790
	(6) Kit and clothing al- lowances		50	50	50
	(7) Incidental and Mis- cellaneous expenses		560	520	520
	TOTAL MINOR HEAD (c).	68,016	40,000	37,000	38,000
MINOR HEAD (d)—TRAVELLING AND OUT- STATION ALLOWANCES.*					
Detailed heads—					
	(1) Fighting Services		13,00,000	12,00,000	12,00,000
	(2) Indian Army Service Corps		780	3,61,395	3,61,395
	(3) Indian Army Ordnance Corps		3,30,000	2,000	2,000
	(4) Indian Army Veterinary Corps		1,420	95,000	95,000
	(5) Remount Depots and breeding operations		1,04,000	30,000	30,000
	(6) Medical Services, (except for Medi- cal Store Depots)		26,000	70,000	70,000
	(7) Educational Institutions, other than those of administrative Services		70,500	4,00,000	4,00,000
	(8) Army Headquarters		—500	30	10,400
	(9) Staff of Commands		3,75,000	50,000	50,000
	(10) Staff of Districts and Brigades		30	1,80,000	2,04,000
	(11) Travelling allowance of officers detailed to act for Staff Officers sanctioned by His Excellency the Commander-in-Chief		1,80,000	1,40,000	1,40,000
	(12) Cantonments		1,40,000	3,50,000	3,50,000
	(13) Military Estates		3,60,000	4,500	4,500
	(14) Ecclesiastical establishments		4,500	38,720	45,420
	(15) Miscellaneous Services		27,680	65,000	65,000
	(16) Inspector of Lethal Weapons and general stores		65,000	1,10,000	1,20,000
	(17) Central disposal organisation		76,500	1,500	3,000
	(18) Furlough for Indian officers and other ranks and enrolled followers		1,500	8,99,870	9,50,000
	(19) Sandhurst candidates		18,000	795	795
	Deduct—Amount recoverable from H. M.'s Imperial Govern- ment on account of re- cruiting staff . . . . .		..	10,000	10,000
	TOTAL MINOR HEAD (d)	43,12,862	42,04,000	43,04,000	42,38,000
	Carried over	48,70,606	47,47,000	48,17,000	47,63,000

*Heads pertaining to Cantonments, Military Estates and Ecclesiastical establishments will be controlled by the Army Department.

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

Minor Head (c)—Emergency Rest Camps and Special attached sections.—The decrease of Rs. .02 lakh in budget, 1931-32 as compared with budget, 1930-31 is due mainly to variations in rates of pay.

Minor Head (d) Travelling and out-station allowances.—Budget, 1931-32 is more than budget, 1930-31 by Rs. .34 lakh and is based on actual anticipated requirements including cost of new measures (.13).

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimat. 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	43,70,606	47,47,000	48,17,000	47,63,000

SUB-HEAD A.—TRANSPORTATION
—*contd.*

MINOR HEAD (e)—RAIL CHARGES.

Detailed heads—

(1) Annual relief movements as authorised in relief programme		14,50,000		14,50,000
(2) Movements of drafts and details in relief to and from port		5,28,500		5,00,000
(3) Fighting Services	{	26,00,020		23,00,000
(4) Indian Army Service Corps (personnel)	{	810		18,685
(5) Indian Army Ordnance Corps (personnel)	{	2,36,000		1,50,000
(6) Remount Depots and breeding circles including animals	{	1,850		—1,530
(7) Indian Army Veterinary Corps (personnel)	{	40,000		40,000
(8) Remount Depots and breeding circles including animals	{	2,61,130		2,00,000
(9) Medical Services (personnel) except for Medical Store Depots	{	2,390		4,820
(10) Educational Institutions other than those of administrative Services (personnel)	{	15,000		10,000
(11) Medical Services (personnel) except for Medical Store Depots	{	1,60,000		1,50,000
(12) Educational Institutions other than those of administrative Services (personnel)	{	4,090		40
(13) Headquarters Staff including Commands, Districts and Brigades (personnel and stores)		33,000		25,000
(14) Indian Army Service Corps stores excluding Mechanical Transport		2,44,000		1,90,000
(15) Ordnance Stores		28,99,860		24,99,463
(16) Mechanical Transport stores and vehicles	{	15,00,000		{ 14,00,000
(17) Empty haulage	{	4,10,000		{ 26,242
(18) Special haulage charges	{	57,350		{ 4,10,000
(19) Ecclesiastical establishments		1,25,000		1,00,000
(20) Inspector of Lethal Weapons		1,30,000		65,000
(21) Central disposal organisation		20,000		15,000
(22) Miscellaneous		60,000		1,05,000
(23) Furlough for Indian officers, other ranks and enrolled followers		3,70,000		3,90,000
(24) Furlough for Indian officers, other ranks and enrolled followers . . . . .		..		..
<i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .		..		..
TOTAL MINOR HEAD (e)	1,01,84,701	1,11,49,000	1,00,00,000	1,01,01,000
Carried over	1,50,55,307	1,58,96,000	1,48,17,000	1,48,64,000

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

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

Budget, 1931-32 falls short of budget, 1930-31 by Rs. 10.48 lakhs due mainly to economic (11.50) partly counterbalanced by an increase on account of cost of new measures (1.02).

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,50,55,307	1,58,96,000	1,48,17,000	1,48,64,000
B-HEAD A.—TRANSPORTATION				
<i>—concl.</i>				
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements		35,000		38,000
(2) Other movements (Personnel)		1,80,000		2,18,000
(3) Remount Depots and Breeding Circles including Animals		{ 3,550		2,500
		{ —1,050		
(4) Indian Army Service Corps Stores		{ 2,00,000		2,15,000
		{ 28,660		27,497
(5) Ordnance Stores		60,000		90,000
(6) Inspector of Lethal Weapons and General Stores		3,000		3,000
(7) Miscellaneous (including voyage rations).		60,140		1,20,000
(8) Sandhurst candidates		2,000		2,000
(9) Central disposal organization		700		1,500
(10) Furlough for Indian officers other ranks and enrolled follow- ers		50,000		35,000
<i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .		..		..
TOTAL MINOR HEAD (f)	7,88,909	6,22,000	7,25,000	7,52,497
MINOR HEAD (g)—INDIAN TROOP SERVICE	1,19,937	1,06,000	1,20,000	1,23,200
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLO- NIES (INCLUDING STATIONS OVERSEAS)	3,08,368	{ 3,00,410	3,50,000	3,10,118
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	20,70,789	{ 3,590	20,50,000	5,995
		20,31,000		{ 20,00,000
				190
MINOR HEAD (j)—LEAVE PASSAGE CON- CESSIONS TO CIVILIAN OFFICERS	29,157	42,000	42,000	97,000
TOTAL SUB-HEAD A.	1,83,72,467	1,90,01,000	1,81,04,000	1,81,53,000

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

Budget, 1931-32 is more than budget, 1930-31 by Rs. 1·30 lakhs and is based mainly on past actuals including (.27) representing cost of new measures.

Minor Head (g)—Indian Troop Service—

This head includes 4/5th of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops' bedding supplied to hired transports.

The excess of Rs. .17 lakh in budget, 1931-32 as compared with budget, 1930-31 is due mainly to the provision having been based on the ratio of 11 : 1 chargeable to India and Air Ministry instead of 4·1 as previously authorised.

Minor Head (h).—Sea passage money on account of Officers and others to and from England and Colonies.

The excess of Rs. .12 lakh in budget, 1931-32 as compared with budget, 1930-31 is due to the anticipated increase in the number of private steamer passages (.06) and cost of new measures (.06).

Minor Head (i).—Leave passage concessions to Army officers and Warrant officers—

The decrease of Rs. .31 lakh in budget, 1931-32 as compared with budget, 1930-31 is due to the anticipated decrease in the number of officers, etc., proceeding on leave and to the reduction in the rates of P. and O. Steamer fares.

Minor Head (j).—Leave passage concessions to Civilian officers.—

The excess of Rs. .55 lakh in budget, 1931-32 as compared with budget, 1930-31 is due mainly to the grant of leave passage concessions to non-superior civilian officers

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget, Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA).				
MINOR HEAD (a)—HIRED TRANSPORT				
Detailed heads—				
(1) Relief movements				
(2) Fighting Services (personnel)				
(3) Medical Services (personnel) ex- cept for medical store depots				
(4) Indian Army Service Corps per- sonnel and Stores, excluding Mechanical Transport				
(5) Mechanical transport stores		15,94,000		10,31,000
(6) Ordnance stores and personnel (ex- cluding Clothing and Ordnance Factories)				
(7) Miscellaneous				
(8) Remount Depots and breeding . circles including animals				
(9) Central Disposal Organisation				
(10) <i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .		..		..
TOTAL MINOR HEAD (a)	14,25,804	15,94,000	10,50,000	10,31,000
MINOR HEAD (b)—SUPPLY OF WELL WATER:				
Detailed heads—				
(1) Hire of bullocks		1,22,000		1,50,000
(2) Temporary labour				
TOTAL MINOR HEAD (b)	1,39,726	1,22,000	1,50,000	1,50,000
MINOR HEAD (c)—ROAD WARRANTS.				
(1) Relief movements				
(2) Fighting services (personnel)				
(3) Medical services (personnel) except for Medical Store Depôts.				
(4) Indian Army Service Corps personnel and stores excluding mechanical trans- port.				3,19,000
(5) Mechanical transport stores				
(6) Ordnance stores and personnel (excl- uding clothing and Ordnance Factories).				
(7) Miscellaneous				
(8) Remount depôts and breeding circles including Animals.				
(9) Central disposal organisation				
(10) <i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff. . . . .		..		..
TOTAL MINOR HEAD (c) . . . . .	..	..	3,19,000	3,19,000
TOTAL SUB-HEAD B.	15,65,530	17,16,000	15,19,000	15,00,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a).—Hired Transport.—The decrease of Rs. 5·63 lakhs in budget, 1931-32 as compared with budget, 1930-31 is due to :—

	In lakhs of Rs.
(1) Provision for road warrants having been made under a separate minor head instead of under this minor head	3·19
(2) Economy effected through the use of army animal transport, the disbandment of which was delayed owing to disturbances in the country and mechanical transport	2·44
	5·63

Minor Head (b) Supply of well water.—Budget, 1931-32 is more than budget, 1930-31 by Rs. 28 lakh. The excess is mainly due to the use of hired animal transport at certain ordnance establishments in addition to the authorised army mechanical transport.

Minor Head (c) Road Warrants.—This minor head has been newly opened with a view to enabling the local transport officers to watch the expenditure on the road warrants issued by them. The cost of these warrants was hitherto included under minor head (a) above.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS (UNDER CONTROL OF THE QUARTERMASTER-GENE- RAL IN INDIA).				
MINOR HEAD (a)—CONSERVANCY.				
<i>Detailed heads—</i>				
(1) Conservancy charges paid to Cantonment authorities				
(2) Other conservancy charges in Cantonment stations		{ 18,84,150		19,28,000
(3) Other conservancy charges in non-cantonment stations.		{ 1,850		3,605
<i>Deduct—</i> Amount recoverable from H. M.'s Imperial Government		..		..
TOTAL MINOR HEAD (a)	18,68,210	18,86,000	9,23,000	19,31,605
MINOR HEAD (b)—HOT WEATHER ESTABLISHMENTS.				
<i>Detailed heads—</i>				
(1) Barracks—British troops				
(2) Offices—Indian regimental units				
(3) Military Hospitals—British (including lady nurses quarters)				
(4) Military Hospitals—Indian		{ 1,73,860		1,40,000
(5) Animal Transport units		{ 140		50
(6) Indian Army Service Corps				
(7) Indian Army Ordnance Corps				
(8) Miscellaneous Services				
TOTAL MINOR HEAD (c)	1,55,187	1,74,000	1,42,000	1,40,050
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS	7,468	5,000	5,000	4,670
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		{ 4,11,910		4,40,170
		{ 8,090		
<i>Deduct—</i>		4,20,000		4,40,170
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		..		34,695
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines		..		11,630
(iii) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephones at the R. A. F. Aerodromes		..		8,170
TOTAL MINOR HEAD (d)	3,71,909	4,20,000	4,20,000	3,85,675
TOTAL SUB-HEAD C.	24,02,774	24,85,000	24,90,000	24,62,000

HOT WEATHER ESTS AND MISCELLANEOUS —*contd.*

EXPLANATIONS.

Minor Head (a)—Conservancy—

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

(2) In the military area itself, the military authority is responsible for its own conservancy arrangements.

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

The excess of Rs. 46 lakhs in budget, 1931-32 over budget, 1930-31 is mainly due to larger amount to be paid to cantonment authorities for services rendered by them (42) and cost of new measures (4).

Minor Head (b)—Hot weather establishments—

Hand-pulled punkhas are only provided in very hot stations at the expense of 50-M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided from 50-M. E. S., expenditure under this head automatically decreases.

Budget, 1931-32, falls short of budget, 1930-31 by Rs. 34 lakh due mainly to electrification of barracks and hospitals.

Minor Head (c)—Administration of Non-Cantonment stations— No variation.

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

The decrease of Rs. 34 lakh in budget, 1931-32 as compared with budget, 1930-31 is due to the following causes :—

	In lakhs of Rs.
<i>Decrease—</i>	
(1) Inclusion of provision for recoveries through the Posts and Telegraphs Department of rental and trunk-call fees, etc., from other departments on account of the use of the guaranteed lines and exchanges as deduction from expenditure	54
<i>Increase—</i>	
(2) Inclusion of rental charges for guaranteed telephone exchanges and telegraph lines partly counterbalanced by reduction in the figure of guarantee of telephone and telegraph lines	10
(3) Additional telephones within the authorised scales	10
	20
	34

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
B-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of Cash		8,900		6,400
(2) Compensation for losses		44,500		48,000
(3) Payments to the Ministry of Health on account of National Health Insurance . . . . .		..		..
(4) Payment to Telegraph Department for care of Army Mobilisation stores		30,000		{ 34,000 2,00,000
(5) Expenditure on account of families of British Soldiers attached to Civil Departments		—450		—100
(6) Incidental and miscellaneous expenses		{ 67,500 3,500		52,300 ..
(7) Arrear charges unallocated		84,000		64,200
(8) Fractional differences		—950		—2,100
(9) After charges below six pence in each case in respect of soldiers transferred to Imperial payment . . . . .		..		200
(10) Maintenance of war graves . . . . .		..		100
TOTAL SUB-HEAD D.	13,41,389	2,37,000	3,05,000	4,03,000
TOTAL INDIA	2,36,82,160	2,34,39,000	2,24,18,000	2,25,18,000

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

Sub-Head D.—Miscellaneous.—The items of expenditure under this sub-head are of a fluctuating nature. Provision for the year 1931-32 (excluding Rs. 2 lakhs representing cost of new measures) is based on past and current actuals excluding the abnormal items included therein.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Aden Contribution		20,00,000	20,00,000	19,52,000
(2) Indian Troop Service and cost of sea trans- port not charged to Troop Service or Royal Air Force		75,88,000	71,08,000	75,88,000
(3) Expenditure in connection with the maintenance of graves of soliders of Indian Expeditionary Forces.		..	..
(4) Land transport. . . . .		..	..
(5) Miscellaneous		2,40,000	2,53,000	2,49,000
(6) Publications and Mis- cellaneous		1,60,000	1,20,000	1,60,000
(7) Passages to India (Ordi- nance and Clothing Fac- tories)		44,000	44,000	44,000
(8) Passages to India and leave passage conces- sions (other establish- ments)		16,000	16,000	16,000
TOTAL ENGLAND	1,10,02,081	1,00,48,000	95,41,000	1,00,09,000
Exchange on English Ex- penditure	78,726	..	1,18,000	..
TOTAL EXPENDITURE— MAIN HEAD VII	3,47,62,967	3,34,87,000	3,20,77,000	3,21,70,622

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

RECEIPTS.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget, Estimate, 1931-32. Rs.
India—				
Sub-Head A.—Transportation (under D. M. Q.)—				
(1) Contribution from other departments or Governments for leave passages in respect of Military Officers temporarily or permanently employed under them.		1,20,000		1,55,000
(2) Receipts on account of refund of passages paid in previous years to Army Officers and Warrant Officers.		1,27,000		25,000
(3) Receipts on account of refund of passages paid in previous years to the Civilian Officers other than those employed in manufacturing concerns		3,000		2,500
(4) Recoveries of table money, etc.		50,000		50,000
(5) Miscellaneous		14,000		3,50,500
(6) Indian troop service.		..		20,000
TOTAL SUB-HEAD A	7,52,482	3,14,000	10,46,000	6,03,000
Sub-Head C.—Conservancy, Anti-malarial Measures, Hot Weather Establishments and Administration of Non-Cantonment Stations—				
Minor head (d).—Administration of Non-Cantonment Stations—				
Miscellaneous receipts	4,637	..	5,000	2,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures.		27,100		15,000
(2) Arrear receipts		10,900		12,800
(3) Fractional differences and miscellaneous		36,000		27,000
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		...		200
(5) Miscellaneous		..		
TOTAL SUB-HEAD D	27,67,185	74,000	1,69,000	55,000
TOTAL INDIA	35,24,304	3,88,000	12,20,000	6,60,000
England—				
(1) Contribution by the Imperial Government in respect of cost of the transport of troops		18,04,000		18,24,000
(2) Miscellaneous		68,000		
(3) Recoveries of service payments		..		..
TOTAL ENGLAND	18,37,596	18,72,000	18,56,000	18,24,000
Exchange	14,031	..	23,000	..
TOTAL RECEIPTS—MAIN HEAD VII	53,75,931	22,60,000	30,99,000	24,84,000

MAINHEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1929-30,			Budget Estimate, 1930-31,			Revised Estimate, 1930-31,			Budget Estimate, 1931-32,		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICES	10,26,240	96,374	9,29,872	10,93,000	1,60,000	9,33,000	10,23,000	48,000	9,75,000	10,12,000	26,000	9,86,000
B.—PENSIONS	3,43,86,185	27,30,308	3,16,55,877	3,45,78,000	17,14,000	3,28,64,000	3,50,67,000	18,78,000	3,31,89,000	3,46,56,000	18,42,000	3,28,14,000
TOTAL—INDIA.	3,54,12,431	28,26,682	3,25,85,749	3,56,71,000	18,74,000	3,37,97,000	3,60,90,000	19,26,000	3,41,64,000	3,56,68,000	18,68,000	3,38,00,000
ENGLAND . .	4,94,94,954	60,81,094	4,23,13,860	4,95,05,000	50,53,000	4,44,52,000	4,88,26,000	81,69,000	4,06,57,000	4,86,75,000	77,04,000	4,09,71,000
EXCHANGE . .	3,93,744	56,954	3,36,790	..	..	..	6,01,000	1,01,000	5,00,000	..	..	..
TOTAL—MAIN HEAD VIII	8,53,01,129	95,64,730	7,57,36,399	8,51,76,000	69,27,000	7,82,49,000	8,55,17,000	1,01,96,000	7,53,21,000	8,43,43,000 ^(a)	95,72,000	7,47,71,000

(a) Includes Rs. 1'36 lakhs for new measures.

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, viz., (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War Office of a proportionate share of retired pay, etc., of British service officers and troops serving in India. Against the liability under (2) contributions are recovered from officers in respect of pensions paid from family pension funds, which are credited as non-effective receipts. The other receipts are contributions received by the Indian Government in respect of ordinary pensions payable from army estimates to officers and men on foreign service in Iraq and elsewhere.

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

<i>Ordinary pensions.</i>		Minimum.	Maximum.
		£	£
Major, Indian Army	} No fixed minimum	}	650
Lieutenant-Colonel, Indian Army			800
Colonel, Indian Army			1,000
Major-General, Indian Army			1,200
Lieutenant-General, Indian Army			1,400
General, Indian Army			1,600

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

Sub-Conductor, India Unattached List	} No fixed minimum	}	£ 242
Conductor, India Unattached List			243
Assistant Commissary, India Unattached List			400*
Deputy Commissary, India Unattached List			400*
Commissary, India Unattached List			550*

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

	Rs.	Rs.
Sepoys and analogous ranks	5	5
Naiks and analogous ranks	7	7
Havildars and analogous ranks	12	15
Jemadars and analogous ranks	30	40
Subedars and analogous ranks	55	75
Subedar-Majors and Risaldar-Majors	105	155
Indian officers granted honorary King's commissions	110	200
Followers (in certain cases). . . . .	..	5

3. *Rewards for Military Services.*—Budget, 1931-32 is more than Budget, 1930-31 by Rs. 53 lakh (net) and is based mainly on progress of actuals.

4. *Pensions.*—The decrease of Rs. 50 lakhs (net) in Budget, 1931-32, as compared with Budget, 1930-31, is also justified by the progress of actuals and is due mainly to exclusion of provision for charges on account of payment of pensions to be adjusted under Head II.—Military Accounts Offices and to larger recoveries from other departments and Governments on account of capitalised value of proportionate share of pensions under military rules partly counter-balanced by an increase in expenditure on departmental pensions and inclusion of provision for cost of new measures.

5. *England.*—Expenditure in 1931-32 is less than Budget for 1930-31 by Rs. 34-81 lakhs and is due mainly to larger contributions received from the Imperial Government as a result of a readjustment in respect of pensionary charges of officers and men of the Indian Army and officers of the British Service relating to previous years.

N. B.—In cases where two figures bracketed together are entered against one detailed head, the lower figure represents cost of new measures.

MAIN HEAD VIII.—NON-EFFECTIVE

Under control of the

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		64,700		45,100
(2) Annuities and gratuities		25,450		24,750
(3) Jangi-Inams		9,49,120		9,33,450
(4) Decorations and Medals		53,730		8,700
TOTAL SUB-HEAD A	10,26,246	10,93,000	10,23,000	10,12,000
SUB-HEAD B.—PENSIONS.				
(a) Retired, Wound and Invalid Pensions and Gratuities to Europeans	25,83,231	26,09,150	25,35,000	25,19,950
(b) Retired, Wound and Invalid Pensions and Gratuities to Indians and pensions to Indian families	2,80,14,549	2,77,53,320	2,83,86,000	{ 2,77,92,270 1,35,900
Carried over	3,05,97,780	3,03,62,470	3,09,21,000	3,04,48,120

CHARGES AND RECEIPTS—*contd.*

Adjutant General in India.

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,05,97,780	3,03,62,470	3,09,21,000	3,04,48,120

INDIA—*contd.*SUB-HEAD B.—PENSIONS—*contd.*

(c) Family Pensions and Compassionate Allowances to Europeans—

(1) Pensions to widows (late Lord Clive's Fund)		1,130		1,180
(2) Pensions to widows admitted since passing of Government of India Act, 1858 (Acts XXI and XXII, Chap. 106) and Children's Pensions		4,54,500		4,84,000
(3) Artillery Charitable Fund . . . . .		..		...
(4) Indian Military Service Family Pensions		1,10,000		1,13,000
(5) Compassionate allowances		61,000		23,000

TOTAL .	6,44,444	6,26,630	6,48,000	6,21,180
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(d) Departmental Pensions	23,72,709	22,30,900*	24,47,000	24,80,700*
Carried over .	3,36,14,933	3,32,20,000	3,40,16,000	3,35,50,000

* * Includes Rs. 13,500 for grants from Civil Compassionate Fund to civilian employees paid from Military Estimates.

MAIN HEAD VIII.—NON-EFFECTIVE

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,36,14,933	3,32,20,000	3,40,16,000	3,35,50,000
INDIA—concl'd.				
SUB-HEAD B.—PENSIONS—concl'd.				
(e) Pensions—Capitalised—				
(1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers and men.		7,32,000		6,82,000
(2) Pensions to Indians, Indian family pensions and Departmental pensions under Military Rules .		26,000		16,000
(3) Equated payments of commuted value of pensions under Civil Service Regulations charged to capital		2,88,000		4,08,000
TOTAL	7,71,252	10,46,000	10,51,000	11,06,000
 (f) Charges for payment of pensions	 ...	 3,12,000	..	..
TOTAL SUB-HEAD B	3,43,86,185	3,45,78,000	3,50,67,000	3,46,56,000
 TOTAL INDIA	3,54,12,431	3,56,71,000	3,60,90,000	3,56,68,000

CHARGES AND RECEIPTS—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
ENGLAND—				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,58,16,000	1,54,91,000	1,47,50,000
(2) Pay of Non-effective Colonels of Royal Artillery . . . .		..	..	..
(3) Pay and pensions of Non-effective and retired officers of the Indian Service		2,61,60,000	2,58,80,000	2,63,60,000
(4) Wound pensions and gratuities .		1,72,000	1,72,000	1,72,000
(5) Miscellaneous pensions, etc.. .		30,04,000	29,78,000	29,90,000
(6) Indian Military Service Family Pensions		32,48,000	32,24,000	32,69,000
(7) Pensions of Civilians employed in Army Department, commutations, etc. . . . .		..	..	..
(8) Miscellaneous		1,68,000	1,44,000	1,20,000
(9) Ordnance and Clothing Factories .		4,00,000	4,00,000	4,53,000
(10) Grass Farms		5,000	6,000	6,000
(11) Dairy Farms		52,000	46,000	48,000
(12) Other Establishments		4,80,000	4,85,000	5,07,000
TOTAL ENGLAND	4,94,94,954	4,95,05,000	4,88,26,000	4,86,75,000
EXCHANGE ON EXPENDITURE IN ENGLAND	3,93,744	..	6,01,000	..
TOTAL EXPENDITURE—MAIN HEAD VIII	8,53,01,129	8,51,76,000	8,55,17,000	8,43,43,000

MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		6,030		2,300
(2) Decorations and Medals		1,53,970		23,700
TOTAL SUB-HEAD A.	96,374	1,60,000	48,000	26,000
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		6,30,000		5,70,000
(2) Miscellaneous receipts. . . .		10,84,000		12,72,000
(3) Receipts from other departments and Governments on account of commuted value of pensions		30,000		1,10,000
(4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions		30,000		1,10,000
TOTAL SUB-HEAD B.	27,30,308	17,14,000	18,78,000	18,42,000
TOTAL INDIA.	28,26,682	18,74,000	19,26,000	18,68,000
ENGLAND—				
(1) Subscriptions towards Indian Military Service Family Pensions		6,85,000	7,01,000	6,93,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		43,28,000	53,88,000	68,27,000
(3) Miscellaneous		40,000	20,80,000	1,84,000
TOTAL ENGLAND.	66,81,094	50,53,000	81,69,000	77,04,000
EXCHANGE OF RECEIPTS IN ENGLAND.	56,954	..	1,01,000	..
TOTAL RECEIPTS—MAIN HEAD VIII.	95,64,730	69,27,000	1,01,96,000	95,72,000

ARMY.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL
FORCES.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

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MILITARY SERVICES ESTIMATES

Sub-Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS .	54,174	..	54,174	56,000	..	56,000	53,000	..	53,000	55,000	..	55,000
B.—STAFF AT HEADQUARTERS OF COMMANDS .	71,738	..	71,738	88,000	..	88,000	68,000	..	68,000	65,000	..	65,000
C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES .	79,911	..	79,911	90,000	..	90,000	69,000	..	69,000	85,000	..	85,000
D.—AUXILIARY FORCE	57,99,079		57,99,079	61,24,000	..	61,24,000	61,75,000	..	61,75,000	61,41,000	..	61,41,000
E. (a) — TERRITORIAL FORCE .	16,99,386	..	16,99,386	17,81,000	..	17,81,000	17,28,000	..	17,28,000	17,57,000	..	17,57,000
(b) SPECIAL EXPENDITURE FOR EXPANSION OF TERRITORIAL FORCE .	2,04,091	..	2,04,091	15,00,000	..	15,00,000	8,31,000	..	8,31,000	10,00,000	..	10,00,000
F.—MISCELLANEOUS	—107	..	—107	..	..	..	..	..	..	..	..	..
RECEIPTS .	..	30,349	—3,349	.. (a)	5,000	—5,000	..	80,000	—30,000	.. (b)	20,000	—20,000
TOTAL .	79,08,272	30,349	78,77,923	96,39,000	5,000	96,34,000	89,24,000	30,000	88,94,000	91,03,000	20,000	90,83,000

N. B.—Amount provided in Budget for 1931-32 for Auxiliary and Territorial Forces is Rs. 61,41,000 and Rs. 27,57,000 respectively. In addition certain sums are expended by Army and Military Engineer Services for stores and works expenditure which amount to Rs. 15,43,000 and Rs. 7,48,000 thus bringing the total provision for Auxiliary and Territorial Forces to Rs. 76,84,000 and Rs. 35,05,000 respectively.

(a) Includes Rs. 29,000 on account of new measures.
 (b) Includes Rs. —18,000 on account of new measures.

EXPLANATIONS.

1. *Sub-Heads A. B. & C.*—Represent provision for staff and establishments maintained at the army headquarters, commands and districts to deal with all questions connected with the organization and administration of Auxiliary and Territorial Forces.

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act 1920. This Force is the successor of the Indian Volunteer Force, which in 1916 gave place to the Indian Defence Force in which service was obligatory for the period of the War.

The Force consists of units of all arms and aggregates some 36,000 of all ranks consisting of:—

10 Cavalry units.	
6 Brigades	} Royal Artillery.
7 Batteries	
2 Field Companies	} Royal Engineers.
1 Search Light Company.	
1 Signal Company.	} Royal Corps of Signals.
18 Railway Battalions (Infantry).	
24 Infantry units.	
7 Machine Guns Companies.	
Medical Corps.	
Veterinary Corps.	

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

Annual Training periods are as follows:—

	Active Class.	Infantry.	Other arms.
Recruits (Days)		32	40
Trained Soldiers "		16	20
"A" Reserve "		6	10
"B" Reserve "	

In addition, all classes are required to complete their musketry course.

Permanent staffs, per unit, normally consist of:—

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

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

The Force consists of:—

	Establishment.
18 Provincial Battalions which are apportioned to the various Provinces.	13,050
4 Urban Units	1,763
11 University Training Corps units	5,050
Indian Territorial Force, Medical Branch	100

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

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

Training is carried out as follows:—

(i) <i>Provincial units.</i> —Preliminary (recruits) training	1 month.
Annual training	1 month.

(In addition all units carry out extra training for about two months and nine units do a second month of annual training):

(ii) <i>Urban units.</i> —	
Preliminary (recruits) training	32 days.
Annual training	16 days.

(iii) <i>University training Corps units.</i> —	
78 hours drill in the first six months and thereafter 2 hours per week and 15 days in camp annually.	

EXPLANATIONS.

Permanent staff is normally provided on the following scale :—

Provincial Battalions—5 British officers.

2 Indian officers.

8 Indian non-commissioned officers.

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

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

4. Budget, 1931-32 (net) is less than Budget, 1930-31 by Rs. 5.51 lakhs. The decrease is made up of the following principal variations :—

	In lakhs of Rs.
(1) Abolition of appointment of staff captain, Western Command	.18
(2) Shortages of officers and men (permanent staff) . . . . .	.54
(3) Smaller provision for carrying out the recommendations of the Shea Committee	5.00
(4) Minor variations under other heads . . . . .	.18
(5) Cost of new measures . . . . .	.18
(6) Larger provision for pay and allowances of men under training	— .57
	5.51

N.B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

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EXPLANATIONS.

MAIN HEAD—PART B.—AUXILIARY

NUMBERS.		Under Control of the			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS.					
Detailed Heads—					
2	2		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . .	43,760	44,400
5	5		(2) Pay and allowances of clerical and menial establishments . . .	7,740	6,100
			(3) Travelling and out-station allowances . . .	4,500	4,500
			(4) Rail charges . . .		
			(5) Sea and Inland water charges . . .		
			(6) Hired transport charges . . .		
		TOTAL SUB-HEAD A.	54,174	56,000	53,000
SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.					
Detailed Heads—					
4	3		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . .	66,290	48,080
10	10		(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments . . .	15,440	12,000
			(3) Compensation in lieu of rations . . .	240	240
			(4) Kit and clothing allowances . . .	330	330
			(5) Travelling and out-station allowances . . .	5,600	4,250
			(6) Rail charges . . .	..	..
			(7) Sea and Inland water charges . . .	..	..
			(8) Hired transport charges . . .	..	..
			(9) Miscellaneous expenses . . .	100	100
		TOTAL SUB-HEAD B.	71,738	88,000	68,000
					65,000

AND TERRITORIAL FORCES—*contd.*

Adjutant General in India.

NUMBERS.		Accounts, 1929-30. Rs.	Budget	Revised	Budget
1930-	1931-		Estimate, 1930-31. Rs.	Estimate, 1930-31. Rs.	Estimate 1931-32. Rs.
SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES.					
Detailed heads—					
6	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	57,230		54,760
14	14	(2) Pay and allowances (including messing allowances and allowances for families) of clerical and menial establishments	23,120		20,000
		(3) Compensation in lieu of rations	280		280
		(4) Kit and clothing allowances	450		440
		(5) Travelling and out-station allowances	8,120		8,620
		(6) Rail charges	—		—
		(7) Sea and Inland water charges	500		500
		(8) Hired transport charges	300		—
		(9) Miscellaneous expenses	—		400
		TOTAL SUB-HEAD C.	79,911	69,000	85,000
SUB HEAD D.—AUXILIARY FORCE.					
Detailed heads—					
57	57	(1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff)	{ 7,00,000		7,17,000
358	358	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned-officers (permanent staff)	{ 12,00,000 6,600		{ 11,86,600 —18,000
		(3) Pay and allowances of officers and men under training	{ 25,99,200 4,339		26,50,000
		(4) Pay and allowances of clerical establishments	1,39,000		1,45,000
		(5) Pay and allowances of menials	{ 3,42,000 190		3,32,200
		(6) Compensation in lieu of rations	90,000		1,00,000
		(7) Kit and clothing allowances	50,000		50,000
		(8) Travelling and out-station allowances			
		(9) Rail charges	4,22,000		4,19,200
		(10) Sea and Inland water charges			
		(11) Hired transport charges			
		(12) Incidentals and miscellaneous expenses	{ 3,09,810 1,200		3,15,000
		(13) Training grant	2,42,500		2,44,000
		TOTAL SUB-HEAD D.	57,99,079	61,24,000	61,41,000

NUMBERS.		MAIN HEAD—PART B.—AUXILIARY AND			
1930-31.	1931-32.	Accounts 1929-30. Rs.	Budget E-timate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
STB HEAD E.—TERRITORIAL FORCE.					
Minor Head (a) Territorial Force.					
Detailed Heads—					
106	94	(1) Pay and allowances of officers (permanent staff)	7,74,000		7,50,000
46	39	(2) Pay and allowances (including messing and money allowance and allowances for families) of Indian officer, warrant and non-commissioned officers (permanent staff)	1,35,000		1,25,000
		(3) Pay and allowances of officers and men under training	3,90,000		4,00,000
		(4) Pay and allowances of clerical and menial establishments	1,02,100		1,03,000
		(5) Compensation in lieu of rations	6,900		7,000
		(6) Kit and clothing allowances	12,000		15,000
		(7) Travelling and out-station allowances—			
		(8) Rail charges			
		(9) Tea and inland water charges	2,61,000		2,60,000
		(10) Hired transport charges			
		(11) Incidental and miscellaneous expenses			
		(12) Training grant	1,00,000		97,000
TOTAL MINOR HEAD (a)		16,99,386	17,81,000	17,28,000	17,57,000
Minor Head (b) Special expenditure for expansion of Territorial Force.					
		(1) Pay and allowances of officers (Permanent staff)			
		(2) Pay and allowances (including messing allowances for families) of warrant and non-commissioned officers (Permanent Staff)			
		(3) Pay and allowances of officers and men under training			
		(4) Pay and allowances of clerical and menial establishments			
		(5) Compensation in lieu of rations			
		(6) Kit and clothing allowances			
		Carried over	16,99,386	17,81,000	17,28,000
					17,57,000

TERRITORIAL FORCES—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budgets Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	16,99,386	17,81,000	17,28,000	17,57,000
SUB-HEAD E.—TERRITORIAL FORCE—<i>cont'd.</i>				
Minor Head (b) Special Expenditure for expansion of Territorial Force.				
(7) Travelling and out-station allowances				
(8) Rail charges				
(9) Sea and inland water charges				
(10) Hired transport charges				
(11) Incidental and miscellaneous expenses				
(12) Training grant				
TOTAL MINOR HEAD (b)	2,04,091	15,00,000	8,31,000	10,00,000
TOTAL SUB-HEAD E	19,03,477	32,81,000	25,59,000	27,57,000
SUB-HEAD F.—MISCELLANEOUS.				
Detailed heads—				
(1) Fractional differences	—107	..	..	..
TOTAL EXPENDITURE—MAIN HEAD—PART B.	79,08,272	96,39,000	89,24,000	91,03,000
RECEIPTS.				
Miscellaneous receipts	30,349	5,000	30,000	20,000

ARMY:

MAIN HEAD—PART C.—ROYAL AIR FORCE.

MAIN HEAD—PART C.— ROYAL AIR FORCE.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT ROYAL AIR FORCE	34,38,030	..	34,38,030	35,54,000	..	35,54,000	35,78,000	..	35,78,000	34,51,000	..	34,51,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.	26,03,958	..	26,03,958	25,62,000	..	25,62,000	24,35,000	..	24,35,000	26,34,000	..	26,34,000
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS	6,12,890	..	6,12,890	7,11,000	..	7,11,000	7,05,000	..	7,05,000	7,25,000	..	7,25,000
D.—PURCHASE AND SALE OF STORES	18,43,819	..	18,43,819	23,28,000	..	23,28,000	19,42,000	..	19,42,000	24,14,000	..	24,14,000
E.—MISCELLANEOUS	1,40,119	..	1,40,119	1,72,000	..	1,72,000	1,87,000	..	1,87,000	2,54,000	..	2,54,000
F.—WORKS EXPENDITURE	19,86,775	..	19,86,775	29,94,000	..	29,94,000	22,57,000	..	22,57,000	25,70,000	..	25,70,000
G.—NON-EFFECTIVE CHARGES	26,160	..	26,160	30,000	..	30,000	27,000	..	27,000	60,000	..	60,000
RECEIPTS	..	1,94,188	—1,94,188	..	1,50,000	—1,50,000	..	1,68,000	—1,68,000	..	1,36,000	—1,36,000
TOTAL INDIA	<u>1,06,51,751</u>	<u>1,94,188</u>	<u>1,04,57,563</u>	<u>1,23,49,000</u>	<u>1,50,000</u>	<u>1,21,99,000</u>	<u>1,11,31,000</u>	<u>1,68,000</u>	<u>1,09,63,000</u>	<u>1,21,08,000</u>	<u>1,36,000</u>	<u>1,19,72,000</u>
ENGLAND	1,26,56,433	18,523	1,26,37,912	1,17,57,900	16,000	1,17,41,000	1,37,23,000	1,04,000	1,36,19,000	1,15,04,000	20,000	1,14,84,000
EXCHANGE	1,15,356	163	1,15,193	..	..	..	1,68,000	1,000	1,68,000	..	..	..
				(a)						(b)		
TOTAL PART C.	<u>2,34,23,545</u>	<u>2,12,877</u>	<u>2,32,10,668</u>	<u>2,41,06,000</u>	<u>1,66,000</u>	<u>2,39,40,000</u>	<u>2,50,23,000</u>	<u>2,78,000</u>	<u>2,47,50,000</u>	<u>2,36,12,000</u>	<u>1,56,000</u>	<u>2,34,56,000</u>

(a) Includes Rs. 10.22 lakhs for new measures.

(b) Includes Rs. 1.18 lakhs for new measures.

EXPLANATIONS.

The establishment of the Royal Air Force in India excluding Royal Air Force Hill Depot provided for in the budget estimate for 1931-32 is 256 officers, 1,947 airmen, 1 Indian Officer, 2 Indian other ranks, 210 Indian artificers, 105 Indian mechanical transport drivers, 159 clerks, 6 schoolmistresses, 7 Army language teachers, 2 Indian barrack wardens, 786 followers and 8 civil guards during the period from 1st April 1931 to 30th September 1931 and 265 officers, 1954 airmen, 1 Indian Officer, 2 Indian Other ranks, 210 Indian artificers, 105 Indian mechanical transport drivers, 161 Indian clerks and draughtsmen, 6 school mistresses, 7 Army language teachers, 2 Indian barrack wardens, 35 Indian apprentices, 786 followers and 8 civil guards during the period from 1st October 1931 to 31st March 1932. It comprises the following units :—

1. Headquarters, Royal Air Force, Simla and Delhi.

1 Group Headquarters, at Peshawar with 2 Wing stations, each comprising 2 Bomber Squadrons, at Risalpur and Kohat, and 1 Army Co-operation Squadron at Peshawar under its administration.

1 Wing Headquarters, at Quetta with two Army Co-operation Squadrons under its administration.

1 Army Co-operation Squadron at Ambala which is directly under the administration of the Headquarters, Royal Air Force.

1 Aircraft Depot at Karachi, including a Parachute Section.

1 Aircraft Park at Lahore.

Besides the above, there is a Royal Air Force Hill Depot which is located at Lower Topa during the summer months only.

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

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

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

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

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out major repairs to aeroplanes, mechanical transport, etc. It is a supply base for Quetta direct and for other stations through the Aircraft Park, Lahore.

The Aircraft Park erects all new aeroplanes received from England, with the exception of those mentioned in the preceding paragraph, carries out plane repairing and mechanical transport body building work and is the supply base for all Royal Air Force stations other than Quetta.

3. The decrease of Rs. 4.84 lakhs (net) in the budget estimate, 1931-32 as compared with the budget estimate, 1930-31 is the result of the following variations :—

Decreases—	In lakhs of Rs.
(1) Smaller expenditure on account of pay and allowances of officers with King's commissions, travelling and outstation allowances, and sea and inland water charges due mainly to anticipated short strength	.72
(2) Postponement of the formation of Indian Flight as a result of the decision to attach Indian cadets to Royal Air Force Squadrons at Home and in India for training.	1.26
(3) Smaller expenditure under pay and allowances of officers at R. A. F. Headquarters due partly to provision being made for an Air Vice-Marshal as A. O. C. vice the present Air-Marshal, and partly to delay in giving effect to the up-grading scheme	.17
(4) Smaller expenditure under provisions, fuel and light due mainly to fall in prices of foodstuffs	.40
(5) Smaller purchases of clothing and ordnance stores	.54
(6) Reduction in works expenditure	4.24
(7) Smaller expenditure in England on account of stores due to heavy provision having been made in the budget for 1930-31 for initial expenditure for re-equipment of 2 new squadrons	3.55
(8) Minor reductions made under other heads (net)	.10
	10.98

EXPLANATIONS.

Increases—

(1) Larger expenditure on account of pay and allowances of British airmen due partly to increase in strength consequent on the re-organisation of the R. A. F. in India and partly to larger number of airmen holding higher ranks	1·03
(2) Purchase of Bowser tanks for storage of mobilisation reserve petrol	1·80
(3) Larger payments for printing and stationery, etc.	·21
(4) Increased provision for gratuities payable to Indian artificers due for discharge during the year	·30
(5) Larger expenditure in England on account of (a) payments to the Air Ministry in respect of more British personnel serving in India, (b) educational charges, (c) non-effective charges counterbalanced by smaller expenditure under marriage allowances and allotments, discharge gratuities and deferred pay, etc.	1·02
(6) Reduction in receipts	·10
(7) Cost of new measures	1·18
(8) Provision of an emergency reserve to be at the disposal of the Air Officer Commanding	·50
	8·14
Net decrease	4·84

N. B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

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EXPLANATIONS.

MAIN HEAD—PART C.— ROYAL AIR FORCE—*contd.*

DETAILS OF SUB-HEADS.

EXPENDITURE.

						Budget Estimate.			
						1930-31.	1931-32.		
						Rs.	Rs.		
1930-31.		Numbers.				1931-32.			
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.				
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.									
(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.									
2	65	431	2	64	436	(1) WING STATION HEADQUARTERS	14,65,000	14,60,000	
4	90	501	4	90	507	(2) CORPS RECONNAISSANCE SQUADRONS	16,94,000	16,95,000	
1	3	13	1	4	14	(3) STAFF AT GROUP HEADQUARTERS	81,000	99,000	
1	4	13	1	4	13	(4) STAFF AT WING HEADQUARTERS.	85,000	81,000	
..	162	958	..	162	970	TOTAL (a)	33,25,000	33,35,000	
1	4	6	1	4	6	(b) H. T. FLIGHT	48,000	61,000	
..	..	..	..	..	..	(c) R. A. F. HILL DEPOT.	31,000	31,000	
1	7	17	1	3	..	(d) INDIAN FLIGHT	1,50,000	24,000	
-	173	981	..	169	976	TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT	35,54,000	34,51,000	
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.									
..	2	-	..	2	..	(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	39,000	33,230	
..	6	4	..	7	6	(b) ROYAL AIR FORCE EDUCATION	1,11,000	1,27,460	

	10	26		10	27	(c) HOSPITALS	2,16,000	2,13,460
1	38	793	1	40	804	(d) AIRCRAFT DEPOT	17,67,000	18,27,980
1	10	123	1	10	128	(e) AIRCRAFT PARK	4,29,000	4,31,870
TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.							25,62,000	26,34,000
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS.								
1	21	11	1	21	12	ROYAL AIR FORCE HEADQUARTERS	7,11,000	7,25,000
TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS.							7,11,000	7,25,000

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NUMBERS.		MAIN HEAD—PART C.— Under control of the Air Officer			
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS. WING HEAD-QUARTERS, H. T. FLIGHT, ROYAL AIR FORCE HILL DEPOT AND INDIAN FLIGHT.					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.					
Detailed heads—					
162	162	(1) Pay and allowances of officers with King's Commissions	{ 13,55,130		{ 13,58,770
958	970	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen	{ 25,100		{ 15,100
132	133	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers	{ 12,37,240		{ 12,87,880
			7,920		1,470
458	459	(4) Pay and allowances (including money allowances) of followers		73,220	{ 86,420
		(5) Money compensation in lieu of rations to British airmen	{ 98,520		{ 99,120
		(6) Kit and clothing allowances of British airmen	{ 630		{ 580
		(7) Kit and clothing allowances for Indian other ranks and followers	{ 10,500		{ 9,000
		(8) Travelling and out-station allowances	{ 70		{ 10
		(9) Rail charges—	{ 1,02,560		{ 97,320
		(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit rates.	{ 510		{ 100
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc.	4,910		4,690
		(c) Maintenance charges of the special carriages for the transport of aeroplanes	1,25,000		{ 90,000
					750
			{ 93,510		{ 1,14,030
			{ 6,500		{ 11,490
			37,120		12,820
			9,130		8,200
Carried over			31,77,570		32,03,290

ROYAL AIR FORCE.**Commanding, Royal Air Force.****EXPLANATIONS.**

Minor head (1).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters.—
General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters, Peshawar two Wing Stations, at Risalpur and Kohat, one Wing Headquarters at Quetta, and 4 Army Co-operation Squadrons.

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

Budget 1931-32, is more than Budget, 1930-31, by Rs. 10 lakhs. The variation is small.

NUMBERS. 1930-1931.		Accounts 1929-30.	MAIN HEAD—PART C.—			
			Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.	
31.	32.	Rs.	Rs.	Rs.	Rs.	
			31,77,570		32,03,290	
Brought forward . . .						
EXPENDITURE— <i>contd.</i>						
INDIA.						
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HIL'. DEPOT AND INDIAN FLIGHT.— <i>contd.</i>						
MINOR HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS— <i>contd.</i>						
Detailed heads—						
(10) Sea and inland water charges						
			36,500		20,000	
(11) Hired transport charges						
			11,600		10,000	
(12) Prizes for skill at arms and contract and miscellaneous allowances						
			48,670	{	47,300	
(13) Incidental expenses and charges for hot weather establishments						
			{ 35,440	{	37,690	
			230	{	100	
6	6	(14) Conservancy charges	{ 7,100	{	6,000	
			40	{	10	
(15) Miscellaneous expenditure incurred by R. A. F. units on account of stores						
			7,850		10,320	
TOTAL MINOR HEAD (a)			33,25,000		33,35,000	
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT.						
Detailed heads—						
4	4	(1) Pay and allowances of officers with King's Commissions	35,880	{	32,700	
(2) Pay and allowances (including messing allowance and allowances for families) of British airmen						
6	6	(3) Money compensation in lieu of rations to British airmen	7,240	{	7,930	
(4) Ki and clothing allowances for British airmen						
			120	{	300	
(5) Travelling and outstation allowances						
			660	{	10	
(6) Rail charges—						
(i) Ordinary rail charges in connection with travelling charges of R. A. F. personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit notes						
			--	{	200	
			--	{	250	
			1,100	{	1,100	
				{	3,800	
Carried over			45,000		53,090	
			33,25,000		33,35,000	

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

Minor head (b) Heavy Transport Flight.—The increase in the Budget for 1931-32 is mainly due to the cost of new measures.

MAIN HEAD—PART C.—

NUMBERS.		Accounts,	Budget	Revised	Budget
1930-	1931.	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			33,25,900		33,35,000
EXPENDITURE—contd.			45,000		58,090
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.—contd.					
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT—contd.					
Detailed Heads—					
	(7) Sea and inland water charges		900		900
	(8) Hired transport charges		500		500
	(9) Prizes for skill at arms, contract and miscellaneous allowances		770		{ 790
	(10) Incidental expenses and charges for hot weather establishments		500		{ 100
	(11) Conservancy charges . . . . .		..		{ 500
	(12) Miscellaneous expenditure incurred by R. A. F. units on account of stores		330		{ 100
					{ ..
					{ 20
					{ ..
	TOTAL MINOR HEAD (b) .		48,000		(1,000)
MINOR HEAD (c) ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
30	(1) Pay and allowances of Indian clerks and followers		3,730		} 31,000
	(2) Travelling and outstation allowances		23,230		
	(3) Rail charges		1,900		
	(4) Hired transport charges		530		
	(5) Prizes for skill at arms and contract and miscellaneous allowances		500		
	(6) Incidental expenses		1,200		
	(7) Conservancy charges		210		
	(8) Miscellaneous expenditure incurred by the Hill Depot on account of stores				
	TOTAL MINOR HEAD (c) .		31,000		31,000
	Carried over .		34,04,000		34,27,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Minor head (c) Royal Air Force Hill Depot.

No variation.

MAIN HEAD—PART C.—

NUMBERS.		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.	Rs.	Rs.	Rs.	Rs.
Brought forward .			34,04,000		34,27,000
EXPENDITURE— <i>contd.</i>					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.— <i>concl.</i>					
MINOR HEAD (d)—INDIAN FLIGHT.*					
Detailed heads.					
7	3	(1) Pay and allowances of officers with King's Commissions	48,760		14,270
17	..	(2) Pay and allowances (including messing allowance and allowances for families) of British Airmen	41,240		..
57	35	(3) Pay and allowances of Indian apprentices	36,570		7,350
20	..	(4) Pay and allowances (including money allowances) of followers	6,240		..
		(5) Money compensation in lieu of rations to Indian ranks and followers	200		..
		(6) Kit and Clothing allowances of British airmen	1,400		..
		(7) Travelling and outstation allowances	2,500		310
		(8) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit notes	7,250		780
		(9) Sea and inland water charges	2,310		..
		(10) Prizes for skill at arms and contract and miscellaneous allowances	1,850		250
		(11) Incidental expenses	1,340		950
		(12) Conservancy charges	340		90
TOTAL MINOR HEAD (d)			1,50,000		24,000
TOTAL SUB-HEAD A.		34,38,030	35,54,000	35,78,000	34,51,000

* For six months only.

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

Minor head (d). Indian Flight.—As a result of the recommendations of the Sandhurst Committee, it has been decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. To begin with, 6 candidates have been selected and sent to Cranwell for training commencing 1930 and 50 Indian artisans have been recruited and attached to the Aircraft Depot with a view to their being trained as air mechanics. In addition 6 clerks, 3 cooks and 17 followers will be enrolled to perform clerical and other duties. At the commencement of second year, these Indian mechanics will be formed, at a selected station, into a flight, with a British squadron leader and certain British personnel who will train them in their duties. Four machines will be allotted and normal flying will then be carried on. As soon as the Indian Cadets finish their training in the U. K. they will return to India and British personnel will be withdrawn from the flight as the Indian personnel gains experience and becomes competent to assume full flying duties. The squadron leader and possibly the flight lieutenant will remain.

The decrease in budget provision made for 1931-32 is mainly due to the postponement of the formation of the Indian Flight as a result of the decision to attach Indian Cadets to R.A.F. Squadrons at Home and in India for training for one year after they have qualified at Cranwell,

Numbers.		MAIN HEAD—PART C.—			
1930-31.	1931-32.	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.					
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
(i) <i>Staff College, Quetta.</i>					
Detailed heads—					
2	2				
			34,000		28,430
TOTAL (a) (i) . . .			34,000		28,430
(ii) <i>Miscellaneous.</i>					
Detailed head—					
			5,000		4,800
TOTAL MINOR HEAD (a) .			43,834	39,000	37,000 33,230
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
18	20	(1) Pay and allowances of educational establishments including Army language teachers	1,04,910		{ 1,14,780 6,500
		(2) Grant for education of airmen and Indian officers and other ranks	3,300		{ 3,390 10
		(3) Grant for education of children	2,790		{ 2,760 20
TOTAL MINOR HEAD (b) .			90,336	1,11,000	1,11,000 1,27,460
MINOR HEAD (c)—HOSPITALS.					
Detailed heads—					
10	10	(1) Pay and allowances of officers with King's Commissions		1,06,260	1,07,460
26	27	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	28,040		29,270
		(3) Money compensation in lieu of rations to British airmen	200		100
		(4) Kit and clothing allowances to British airmen	2,870		2,710
		(5) Travelling and out-station allowances	1,400		1,400
		(6) Incidental expenses and miscellaneous allowances	2,230		2,200
		(7) Cost of attendance in civil and military hospitals	75,000		{ 70,000 320
TOTAL MINOR HEAD (c) .			2,24,122	2,16,000	2,12,000 2,13,460
Carried over			3,58,292	3,66,000	3,60,000 3,74,150

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

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

The decrease in the budget, 1931-32 as compared with the budget 1930-31 is due to the secondment of one officer of lower rank to the Staff College, Quetta.

Minor head (b) Royal Air Force Education.—This minor head provides for the pay and allowances of 7 Education Officers, 6 Schoolmistresses and 7 Army language teachers.

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

Schoolmistresses are employed for the education of airmen's children while Army language teachers afford to the Royal Air Force personnel facilities for educational training to the requirements of Indian conditions.

The increase in the budget, 1931-32, as compared with the budget 1930-31 is due to provision made for one additional education officer and 2 schoolmistresses and a reduction of one Army language teacher.

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

The budget, 1931-32, is less than the budget, 1930-31, by Rs. '03 lakhs. The variation is small.

Numbers.		MAIN HEAD—PART C.—				
1930-31.	1931-32.	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	3,58,292	3,66,000	3,60,000	3,74,150
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—<i>contd.</i>						
MINOR HEAD (d)—AIRCRAFT DEPOT.						
Detailed heads—						
38	40	(1) Pay and allowances of officers with King's Commissions	{	3,59,370		3,40,320
793	804	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen	{	—34,310		
190	210	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, store-keepers and artificers	{	8,76,100		9,65,600
			{	29,950		
188	188	(4) Pay and allowances (including money allowances) of followers	{	1,81,010		1,90,490
			{	2,400		
		(5) Money compensation in lieu of rations to British airmen	{	61,440		62,090
		(6) Kit and clothing allowances for British airmen	{	2,300		3,500
			{	160		
		(7) Kit and clothing allowances for Indian troops, followers and artificers	{	84,460		80,700
			{	750		
		(8) Travelling and out-station allowances	{	3,120		3,470
			{	40		
		(9) Rail charges—		12,600		9,000
		(a) (i) Ordinary rail charges in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes	{	79,670		75,500
			{	2,950		
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc.		8,270		7,000
		(c) Maintenance charges for the 4 special carriages for the transport of aeroplanes		8,270		7,000
		Carried over	{	16,78,550		17,44,730
			{	3,58,292		3,74,150
				3,66,000		3,60,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Dept.—As compared with the budget, 1930-31, there is an increase of Ra. 61 lakhs in the budget 1931-32 which is made up of:—

	In lakhs of Ra.
<i>Increases—</i>	
(1) Larger expenditure under pay and allowances of officers with King's commissions due mainly to the introduction from 1st October 1931, of the new leave scheme under which all R. A. F. officers will be relieved in India before proceeding on leave <i>ex-India</i> at the end of their tour of overseas service instead of, as at present, their reliefs coming to India at the end of their leave; this increase is counterbalanced partly by reduction made for anticipated short strength	-15
(2) Larger expenditure under pay and allowances of British airmen due partly to increase in strength consequent on the reorganisation of the R. A. F. and partly to more airmen holding higher ranks	-60
(3) Larger expenditure under pay and allowances of Indian officers and all other ranks including clerks and artificers due to an increase in the number of Indian M. T. drivers, and to automatic increments of pay to Indian clerks, etc.	-07
	-82
<i>Decreases—</i>	
(1) Smaller kit and clothing allowances due to reduction in the rates of quarterly kit and clothing allowances	-04
(2) Smaller expenditure under—	
(i) Traveling and out station allowances	-04
(ii) Rail charges	-09
(iii) Sea and inland water charges	-04
	-21
Net increase	-61

MAIN HEAD—PART C—

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931,	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.		1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward		3,58,292	3,66,000	3,60,000	3,74,150
			16,78,550		17,44,730

SUB-HEAD B.—EDUCATIONAL,
ETC., ESTABLISHMENTS AND
HOSPITALS, DEPOTS, ETC.—
—*concl.*

MINOR HEAD (d)—AIRCRAFT DEPOT
—*concl.*

Detailed heads—*concl.*

(10)	Sea and inland water charges		44,600		40,000
(11)	Hired transport charges		1,550		1,500
(12)	Contract and miscellaneous allowances		13,870		12,600
(13)	Incidental expenses		{ 18,020		18,000
			{ 60		10,300
(14)	Conservancy charges		9,400		
(15)	Miscellaneous expenditure incurred by R. A. F. units on account of stores		950		850
TOTAL MINOR HEAD (d)		17,45,457	17,67,000	15,70,000	18,27,980

MINOR HEAD (e)—AIR CRAFT PARK.

Detailed heads—

10	10	(1) Pay and allowances of officers with King's Commissions		82,350		84,710
123	128	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen		1,42,220		1,48,100
75	75	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks, storekeepers and artificers		{ 55,330		{ 56,190
99	99	(4) Pay and allowances including money allowance of Indian followers		{ 14,000		{ 14,400
		(5) Money compensation in lieu of rations to British airmen		25,850		25,480
				1,700		3,000
Carried over			3,21,450		3,31,880	
		21,03,749	21,33,000	19,30,000	22,02,130	

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Park.—The variation in the budget, 1931-32 as compared with the budget 1930-31, is small.

MAIN HEAD—PART C.—				
	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	21,03,749	21,33,000	19,30,000	22,02,130
		3,21,450		3,31,880
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.— concl'd.				
MINOR HEAD (e)—AIR CRAFT PARK— concl'd.				
Detailed heads—concl'd.				
(6) Kit and clothing allowances to British airmen		13,200		12,790
(7) Kit and clothing allowances to Indian troops, followers and artificers		900		940
(8) Travelling and out-station allowances		8,000		9,000
(9) Rail charges—				
(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes				
(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc.		61,000		60,000
(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes		5,660		2,500
(10) Sea and inland water charges		2,000		1,500
(11) Hired transport charges		500		600
(12) Contract and miscellaneous allowances		3,900		4,010
(13) Incidental expenses and charges for hot weather establishments		5,000		5,000
(14) Conservancy charges		1,480		1,400
(15) Miscellaneous expenditure incurred by R. A. F. units on account of stores		2,910		2,250
TOTAL MINOR HEAD (e)	5,00,209	4,29,000	5,05,000	4,31,870
TOTAL SUB-HEAD B.	26,03,958	25,62,000	24,35,000	26,34,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD—PART C.—			
1930-31.	1931-32.	Accounts; 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS.					
Detailed heads—					
21	21	(1) Pay and allowances of officers (military and civilian).	{ 3,79,610		{ 3,79,000
			17,720		16,000
11	12	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen		20,760	{ 23,650
					3,360
62	61	(3) Pay and allowances (including money allowances) of civilian superintendents and clerks	{ 1,42,320		{ 1,48,520
			1,200		5,900
42	42	(4) Pay and allowances (including money allowance) of Indian followers		8,300	8,500
		(5) Money compensation in lieu of rations for British airmen		1,800	2,000
		(6) Kit and clothing allowances for British airmen		1,210	1,230
		(7) Travelling and out-station allowances	37,600		{ 38,000
		(8) Rail charges—			2,500
		(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes		9,800	{ 10,000
		(b) Expenditure in connection with Air Officer Commanding's reserved compartment.			2,180
		(9) Sea and inland water charges	12,000		4,600
		(10) Hired transport charges	250		250
		(11) Incidental expenses	{ 41,560		{ 40,000
		(12) Contract and miscellaneous expenses	80		280
			21,450		{ 22,610
		(13) Conservancy charges	340		1,080
		(14) Miscellaneous expenditure incurred by Royal Air Force units on account of stores			310
		(15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers		15,000	15,000
TOTAL SUB-HEAD (C)		6,12,890	7,11,000	7,05,000	7,25,000

ROYAL AIR FORCE—contd.**EXPLANATIONS**

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

Budget, 1931-32, is more than Budget 1930-31 by Rs. 14 lakhs. The increase is mainly due to the cost of new measures counterbalanced by savings in pay and allowances of the Air Officer Commanding as an Air Vice-Marshal will succeed to the Command in the place of the present Air Marshal, and partly to delay in giving effect to the sanctioned scheme for up-grading certain appointments at Royal Air Force, Headquarters.

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Purchases from the Army		{ 11,000		4,200
Central purchase for Depot and Park		{ 2,500		
Central purchase for direct delivery to consuming units		13,500		12,500
Local purchase for Depot and Park		1,36,500		1,14,800
Local purchase for direct delivery to consuming units		{ 1,000		1,000
Purchase of stores from non-military departments and Imperial stations		{ 500		
Customs duty on imported stores		32,000		50,000
Total . . . . .	..	1,97,000	..	1,82,500
<i>Deduct</i> —Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		6,000		500
Total		6,000		500
Net Expenditure	2,05,973	1,91,000	95,000*	1,82,000
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Purchases from the Army		1,750		600
Central purchase for Depot and Park		47,000		65,000
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		22,600		7,000
Local purchase for direct delivery to consuming units		400		500
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Customs duty on imported stores		82,250		69,000
TOTAL		1,54,000		1,42,100
<i>Deduct</i> —				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		1,000		100
TOTAL		1,000		100
Net Expenditure	1,77,411	1,53,000	1,29,000	1,42,000
Carried over	3,83,384	3,44,000	2,24,000	3,24,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Sub-head D.—Purchase and sale of stores.—This head includes provision for such aviation, mechanical transport and miscellaneous stores as are available in India for the maintenance and repair of aircraft and mechanical transport vehicles on charge of the Royal Air Force in India and for the cost of supplying food, clothing, fuel, light, petrol, benzol and lubricants, ordnance equipment and medical stores required for the Royal Air Force in India.

The increase of Rs. .88 lakhs in the budget, 1931-32, as compared with the budget, 1930-31, occurs mainly under:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Larger expenditure under petrol, benzol and lubricants (aviation) due to increased flying hours and the purchase of mobilisation reserve petrol counterbalanced to some extent by saving on account of a smaller consumption of aviation mixture and oils per flying hour . . . . .	.15
(2) More purchases of petrol (M. T.) due to the revised scale of M. T. . . . .	.05
(3) Larger expenditure under miscellaneous stores due to purchase of Bowser tanks for storage of mobilisation reserve petrol	1.80
(4) Cost of new measures . . . . .	.02
	2.02
<i>Decreases—</i>	
(1) Smaller expenditure under provisions, fuel and light due mainly to fall in prices . . . . .	.40
(2) Smaller expenditure under aviation and M. T. Stores due to (i) restricted purchases owing to projected re-equipment of certain R. A. F. squadrons and (ii) limited purchase of M. T. spares owing to the replacement of the existing type of M. T. vehicles by new types . . . . .	.20
(3) Smaller purchases of clothing and ordnance stores . . . . .	.54
	1.14
Net increase . . . . .	.88

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	3,83,364	3,44,000	2,24,000	3,24,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (c)—PROVISIONS.				
Purchases from the Army		{ 2,32,000		{ 2,12,820
Central purchase for Depot and Park		{ 8,000		{ 390
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		8,000		9,300
Local purchase for direct delivery to consuming units		43,000		35,490
Purchase of stores from non-military departments and Imperial stations		--		..
Bonus paid under the sliding scale of rations scheme . . . . .		..		2,000
TOTAL		2,91,000		2,40,000
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		4,000		5,000
TOTAL		4,000		5,000
Net Expenditure	2,89,822	2,87,000	2,57,000	2,55,000
MINOR HEAD (d)—FUEL AND LIGHT.				
Purchases from the Army		{ 61,250		{ 51,760
Central purchase for Depot and Park		{ 2,000		{ 60
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		1,650		100
Local purchase for direct delivery to consuming units		6,600		10,430
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		71,500		62,350
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget		1,500		350
TOTAL		1,500		350
Net Expenditure	53,592	70,000	48,000	62,000
Carried over	7,26,798	7,01,000	5,29,000	6,41,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,26,798	7,01,000	5,29,000	6,41,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Purchases from the Army		8,60,680		8,77,510
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to Consuming units . . . . .		..		..
Local purchase for Depot and Park		1,680		1,390
Local purchase for direct delivery to consuming units		140		100
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		8,62,500		8,79,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget		5,500		7,000
TOTAL		5,500		7,000
Net Expenditure	5,36,539	8,57,000	8,02,000	8,72,000
MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.)				
Purchases from the Army		85,900		90,500
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		50		250
Local purchase for direct delivery to consuming units		50		250
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		86,000		91,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget		3,000		3,000
TOTAL		3,000		3,000
Net Expenditure	81,815	83,000	52,000	88,000
Carried over	13,45,152	16,41,000	13,83,000	16,01,000

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	13,45,152	16,41,000	13,83,000	16,01,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Purchases from the Army		1,86,530		5,01,910
Central purchase for Depot and Park		13,000		30
Central purchase for direct delivery to consuming units		1,01,500		1,49,000
Local purchases for Depot and Park		1,75,850		1,39,410
Local purchase for direct delivery to consuming units		8,650		20,650
Purchase of stores from non-military departments and Imperial stations		24,000		..
Customs duty on imported stores		40,420		42,000
TOTAL		5,50,000		8,53,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		1,77,000		3,00,000
TOTAL		1,77,000		3,00,000
Net Expenditure	3,48,737	3,73,000	4,35,000	5,53,000
MINOR HEAD (h)—MEDICAL STORES.				
Purchases from the Army		9,000		9,000
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park . . . . .		..		..
Local purchase for direct delivery to consuming units		1,000		1,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		10,000		10,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget . . . . .		..		..
TOTAL . . . . .		..		..
Net Expenditure	8,986	10,000	9,000	10,000
Carried over	17,02,875	20,24,000	18,27,000	21,64,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	17,02,875	20,24,000	18,27,000	21,64,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i>				
MINOR HEAD (i).—CLOTHING.				
Purchases from the Army		{ 1,19,500		{ 1,16,650
Central purchase for Depot and Park		{ 3,000		{ 420
Central purchase for direct delivery to consuming units		1,000		1,000
Local purchase for Depot and Park		4,000		..
Local purchase for direct delivery to consuming units		250		1,550
Purchase of stores from non-military departments and Imperial stations		{ 250		{ 100
Customs duty on imported stores		{ 7,000		{ ..
		3,000		3,780
TOTAL		1,38,000		1,23,500
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army Budget		6,000		12,500
TOTAL		6,000		12,500
Net Expenditure	51,755	1,32,000	61,000	1,11,000
MINOR HEAD (j).—ORDNANCE STORES.				
Purchases from the Army		{ 1,85,300		{ 1,71,400
Central purchase for Depot and Park		{ 14,000		{ 950
Central purchase for direct delivery to consuming units		33,500		2,000
Local purchases for Depot and Park		1,800		600
Local purchase for direct delivery to consuming units		200		2,550
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Customs duty on imported stores		200		16,500
TOTAL		2,35,000		1,94,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army Budget		65,000		55,000
TOTAL		65,000		55,000
Net Expenditure	89,189	1,70,000	54,000	1,39,000
TOTAL SUB-HEAD D	18,43,819	23,26,000	19,42,000	24,14,000

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed Heads—				
(1) Compensation for losses		1,100		1,340
(2) Language rewards for British officers		2,000		2,000
(3) Loss of cash . . . . .		..		..
(4) Fractional differences and miscellaneous		20		8,560
(5) Arrear charges . . . . .		..		..
(6) Payments for printing and stationery		42,000		54,000
(7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations		5,000		5,000
(8) Storage charges in respect of Royal Air Force bombs and their components held in deposit		64,200		72,500
(9) Scraping and painting of bombs etc. held on deposit by arsenals		5,880		5,350
(10) Treatment with preservatives of bomb boxes, etc., held on deposit by arsenals		6,900		6,250
(11) Repairs and modifications of bombs etc. held on deposit by arsenals		24,900		18,550
(12) Services rendered by Government transport		3,000		2,450
(13) <i>Deduct</i> —Credit on account of services rendered by the R. A. F. to Army and M. E. S.		2,000		1,000
(14) Administration of telephones (excluding those of R. A. F. Headquarters)		{ 12,000 { 4,000		{ 15,000 { 12,000
(15) Reserve at the disposal of the Air Officer Commanding . . . . .		..		50,000
TOTAL SUB-HEAD E.	1,40,119	1,72,000	1,87,000	2,54,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Sub-head E.—Miscellaneous.—This head provides for expenditure on miscellaneous services, e.g., compensation to officers and airmen for loss of kit, etc., compensation to civilians for damage to crops or other property caused by aircraft and mechanical transport, awards to officers and airmen on their qualifying in Indian languages, cost of training of Indian M.T. Drivers, payments for printing done for, and stationery supplied to, the Royal Air Force in India, storage and other charges on account of Royal Air Force bombs, components of bombs and bomb boxes, etc.

The increase of Rs. 82 lakhs in the budget, 1931-32 as compared with the budget, 1930-31 is mainly due to:—

	In lakhs of Rupees.]
<i>Increases—</i>	
(1) Larger payments for printing and stationery . . . . .	.13
(2) Heavier storage charges in respect of increased stocks of R. A. F. bombs and their components held in deposit in Army arsenals . . . . .	.08
(3) Emergency reserve at the disposal of the Air Officer Commanding . . . . .	.50
(4) Training of Indian M. T. drivers . . . . .	.09
(5) Cost of new measures . . . . .	.12
	.92
<i>Decreases—</i>	
(1) Smaller expenditure on account of repairs and modifications of bombs, etc., held on deposit by arsenals . . . . .	.06
(2) Other small variations (net) . . . . .	.04
	.10
Net increase . . . . .	.82

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD A.—WORKS.				
I.—Accommodation—				
(a) Officers' quarters and messes.				
(i) Works in progress—				
(ii) New Works—		60,200		..
TOTAL (a) OFFICERS' QUARTERS AND MESSSES		60,200		..
(b) British troops.				
(i) Works in progress—				
		26,000		..
(ii) New works—				
(1) Bringing up to scale accommodation for British Other Ranks at Drigh Road Aircraft Depot.				1,32,000
		6,60,600		1,32,000
TOTAL (b) BRITISH TROOPS		6,86,600		1,32,000
Carried over		7,46,800		1,32,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS:

Sub-head F.—Works expenditure.—This head includes provision for the construction of (i) buildings required to accommodate Royal Air Force personnel and stores, (ii) defences, (iii) roads, (iv) purchase of lands and (v) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by, or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is appointed on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to meet their suitability for Royal Air Force requirements. A percentage is paid to the Military Engineer Services for works done by them for the Royal Air Force.

The budget 1931-32 is less than the budget 1930-31 by Rs. 4.24 lakhs. The decrease is caused as follows:—

	In lakhs of Rupees.
<i>Decreases—</i>	
(1) Smaller provision for new works and works in progress	3.40
(2) Reduced price of electricity counterbalanced partly by an increase in the price of water . . . . .	.28
(3) Non-provision of rent of office accommodation for Headquarters, R. A. F. in the Secretariat, New Delhi . . . . .	.54
(4) Smaller expenditure on account of establishment, tools and plant charges . . . . .	.53
	4.75.
<i>Increase—</i>	
Larger expenditure for maintenance of buildings and landing grounds, since taken on R. A. F. charge . . . . .	.51
	.51
Net decrease	4.24

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		7,46,800		1,32,000
SUB-HEAD F.—WORKS EXPENDITURE—contd.				
MINOR HEAD A.—WORKS—contd.				
I.—Accommodation—contd.				
(c) Indian troops.				
(i) Works in progress—				
	
(ii) New works—				
(1) Bringing up to scale accommodation for Indian personnel, Lahore				27,000
(2) Ditto Drigh Road				1,33,800
		..		1,60,800
TOTAL (c) INDIAN TROOPS		1,60,800
(d) Miscellaneous units.				
(i) Works in progress—				
(1) New Hangar, Risalpur				1,20,000
		..		1,20,000
(ii) New works—				
(1) New Hangar, Drigh Road				1,95,000
(2) New Hangar, Peshawar				1,45,000
(3) Parachute stores, Quetta, Ambala and Peshawar				26,000
(4) Boot maker and tailor's shop, Drigh Road				14,000
(5) Extensions to offices, Drigh Road				12,800
		2,35,800		3,92,800
TOTAL (d) MISCELLANEOUS UNITS		2,35,800		5,12,800
TOTAL I.—ACCOMMODATION		9,82,600		8,05,600
2.—Hospitals.				
(a) British—				
(ii) New works—				
TOTAL 2.—HOSPITALS
Carried over		9,82,600		8,05,600

ROYAL AIR FORCE—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		9,82,600		8,05,600
SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i>				
MINOR HEAD A.—WORKS—<i>contd.</i>				
3—Buildings for Depots, etc.				
(i) Works in progress—				
		21,200		..
(ii) New works—				
(1) Laboratory in Ordnance Depot, Drigh Road				17,000
(2) Completing flight stores and parachute lockers, all stations				27,000
(3) New Bomb Store, Risalpore				50,000
		51,500		94,000
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		72,700		94,000
4.—Special works—				
(a) Defences—				
New works
(b) Mobilization works—				
(i) Works in progress				
		1,32,300		..
(ii) New works—	
TOTAL (b) MOBILIZATION WORKS		1,32,300		..
(c) Miscellaneous—				
(i) Works in progress—				
	
(ii) New works—				
(1) Additional accommodation for motor transport				1,08,000
(2) Completion of accommodation for armament, pyrotechnics bomb components, all stations				31,000
(3) Accommodation for petrol in- cluding bulk supplies on landing grounds in Southern and Eastern Commands				1,11,000
(4) Construction of level crossing and road, Drigh Road				28,000
		49,500		2,78,000
TOTAL (c) MISCELLANEOUS		49,500		2,78,000
TOTAL 4.—SPECIAL WORKS	..	1,81,800		2,78,000
Carried over	12,37,100		11,77,600

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		12,37,100		11,77,600
SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i>				
MINOR HEAD A.—WORKS—<i>concl.</i>				
5.—Lands, Communications and Drainage—				
(a) Lands—				
(i) Works in progress—				
(1) Acquisition and preparation of new landing grounds Poona, and Chaklala				52,600
		2,61,400		52,600
(ii) New works—				
(1) Acquisition and preparation of new landing grounds				1,46,800
		2,20,000		1,46,800
TOTAL 5—LANDS, COMMUNICATIONS AND DRAINAGE		4,81,400		1,99,400
6.—Furniture—				
(i) Works in progress—				
(1) New supply of barrack and hospital furniture				12,000
(2) New supply of technical furniture				15,000
TOTAL 6.—FURNITURE		27,000		27,000
7.—Installations—				
(a) Water supply—				
New works—				
(b) Electrical—				
	
	
TOTAL 7.—INSTALLATIONS . . . . .		..		..
8.—Reserve for minor works		63,000		65,000
TOTAL HEAD A.—WORKS	9,77,431	18,08,500		14,69,000
Carried over	9,77,431	18,08,500		14,69,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	9,77,431	18,08,500		14,69,000
SUB-HEAD F.—WORKS EXPENDITURE—<i>concl'd.</i>				
MINOR HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
(1) Buildings		2,94,500		3,13,200
(2) Military roads in cantonments		40,300		41,100
(3) Military roads ex-cantonments		4,200		4,600
(4) Furniture		35,300		36,500
(5) Miscellaneous		2,19,800		2,50,000
TOTAL B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	4,90,093	5,94,100		6,45,400
MINOR HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.				
(1) Water supply		75,000		1,09,300
(2) Electrical		2,31,800		1,69,200
(3) Miscellaneous machinery . . . . .		..		..
TOTAL C.—MAINTENANCE AND OPERATION—INSTALLATIONS	3,10,100	3,06,800		2,78,500
MINOR HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings		54,800		300
2. Rent for land . . . . .		..		..
3. Rates and taxes		1,400		1,400
4. Payments on account of compensation for quarters, etc. . . . .		..		..
5. Payments for railway sidings and platforms		9,700		11,200
6. Care of vacant buildings		7,200		6,300
7. Miscellaneous . . . . .		..		..
TOTAL D.—GENERAL CHARGES.	15,387	73,100		19,200
MINOR HEADS E. AND F.—ESTABLISHMENT, TOOLS AND PLANT				
	1,93,764	2,11,500		1,57,900
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	19,86,775	29,94,000	22,57,000	25,70,000

MAIN HEAD—PART C.--				
	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—NON-EFFECTIVE CHARGES.				
MINOR HEAD (a) REWARDS FOR MILITARY SERVICES.				
Annuities and gratuities		8,900		38,000
TOTAL MINOR HEAD (a)		8,900		38,000
MINOR HEAD (b) PENSIONS.				
(i) Retired, wounded and invalid pensions and gratuities to Europeans . . . . .		..		..
(ii) Retired, wounded and invalid pensions and gratuities to Indians and pensions to Indian families		500		500
(iii) Family pensions and compassionate allowances to Europeans . . . . .		..		..
(iv) Departmental pensions		17,200		17,500
(v) Pensions capitalized—				
(a) Pensions to Europeans and Indians . . . . .		..		..
(b) Indian Family pensions and departmental pensions under military rules . . . . .		..		..
(c) Equated payments of commuted value of departmental pensions under C. S. R. charged to capital		3,400		4,000
TOTAL MINOR HEAD (b)		21,100		22,000
TOTAL SUB-HEAD G	26,160	30,000	27,000	60,000
TOTAL INDIA	1,06,51,751	1,23,49,000	1,11,31,000	1,21,08,000

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

Sub-head G.—Non-effective charges.—The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of departmental pensions payable to accountants and clerks retiring from the office of the Controller of Royal Air Force Accounts is also included under this head.

The increase in 1931-32 under annuities and gratuities is due to provision having been made for gratuities payable to Indian artificers due for discharge during that year.

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Ra.	Rs.	Rs.	Rs.
ENGLAND.				
Effective—				
(1) Payments to Air Ministry in respect of personnel serving in India		14,17,000	14,67,000	14,67,000
(2) Furlough allowances and voyage pay		1,36,000	1,36,000	1,36,000
(3) Marriage allowances and allotments		10,12,000	9,44,000	9,44,000
(4) Cost of sea transport		2,76,000	4,00,000	2,68,000
(5) Stores taken to India		10,000	13,000	13,000
(6) Educational charges . . . . .		..	44,000	97,000
(7) Discharge gratuities and deferred pay		27,000	15,000	13,000
(8) National Health insurance		16,000	17,000	16,000
(9) Unemployment insurance		28,000	15,000	16,000
(10) Contributory Pensions Act, 1925		48,000	49,000	48,000
(11) Miscellaneous		6,000	59,000	4,000
(12) Consolidated clothing allowances		13,000	16,000	17,000
(13) Stores for India—				
(i) M. T. Stores and Vehicles		7,88,000	4,50,000	6,67,000
(ii) Clothing		20,000	26,000	20,000
(iii) Ordnance		2,59,000	26,60,000	3,34,000
(iv) Aviation Stores		71,87,000	68,80,000	68,77,000
(v) Miscellaneous		3,06,000	2,72,000	3,07,000
(14) Non-effective—Contribution towards the retired pay of R. A. F. British personnel for service in India		2,08,000	2,60,000	2,60,000
TOTAL ENGLAND	1,26,56,438	1,17,57,000	1,37,23,000	1,15,04,000
EXCHANGE ON ENGLISH EXPENDITURE.				
Exchange on English expenditure other than on stores . . . . .		..		..
Exchange on English expenditure on stores . . . . .		..		..
TOTAL	1,15,356	..	1,69,000	..
TOTAL EXPENDITURE PART C.	2,34,23,545	2,41,06,000	2,50,23,000	2,36,12,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

MAIN HEAD—PART C.—

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
1. Miscellaneous receipts		15,000		13,000
2. Arrear receipts
3. Proceeds of sale of surplus and obsolete stores—				
(a) Aviation		2,500		2,400
(b) M. T. Stores		5,600		4,000
(c) Provisions
(d) Fuel and light
(e) Petrol, benzol and lubricants (aviation)
(f) Petrol and lubricants (M. T.)
(g) Miscellaneous stores		11,800		6,300
(h) Medical stores
(i) Clothing		17,800		2,200
(j) Ordnance		300		4,700
4. Credits for services rendered		4,000		4,000
5. Fractional differences
6. Recoveries on account of miscel- laneous items
7. Recoveries on account of value of stores issued on payment to officers and other ranks—				
(a) Aviation stores		2,500		1,000
(b) Mechanical transport stores		250		200
(c) Provisions		7,500		12,500
(d) Fuel and light		4,250		7,400
(e) Petrol, benzol, and lubricants (aviation)		1,700		1,900
(f) Petrol and lubricants (M. T.)		2,900		4,400
(g) Miscellaneous stores		800		400
(h) Medical stores
(i) Clothing		41,000		35,000
(j) Ordnance stores		1,100		1,100
Carried over		1,19,000		1,00,500

ROYAL AIR FORCE—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,19,000		1,00,500
RECEIPTS—<i>concl'd.</i>				
India—<i>concl'd.</i>				
8. Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other departments—				
(a) Aviation stores		2,700		2,700
(b) Mechanical transport stores . . . . .		..		..
(c) Provisions		20		20
(d) Fuel and light		10		10
(e) Petrol, benzol and lubricants (aviation)		7,110		7,110
(f) Petrol and lubricants (M.T.) . . . . .		..		..
(g) Miscellaneous stores		510		510
(h) Medical stores . . . . .		..		..
(i) Clothing		350		350
(j) Ordnance stores		4,300		2,300
9. Rent of buildings		15,500		20,500
10. Rent of furniture		500		2,000
11. Receipts from other departments or Governments on account of commuted value of pensions . . . . .		..		5,000
12. <i>Deduct</i> —Amount transferred to Head 60-B—commuted value of pensions . . . . .		..		—5,000
TOTAL INDIA	1,94,188	1,50,000	1,68,000	1,36,000
England—				
1. Stores brought from India with troops		6,000	6,000	6,000
2. Consolidated clothing allowances		10,000	10,000	10,000
3. Recoveries of service payments . . . . .		..	..	..
4. Miscellaneous . . . . .		..	88,000	4,000
5. Sale of unserviceable stores . . . . .		..	..	..
TOTAL ENGLAND	18,526	16,000	1,04,000	20,000
Exchange	163	..	1,000	..
TOTAL RECEIPTS PART C	2,12,877	1,66,000	2,73,000	1,56,000

ROYAL INDIAN MARINE.

**ROYAL INDIAN MARINE.
SUMMARY OF ESTIMATE.**

Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. GENERAL SUPERVISION AND ACCOUNTS . . .	2,12,182	..	2,12,182	2,03,000	—	2,03,000	1,93,000	..	1,93,000	2,14,000	..	2,14,000
2. MARINE SURVEY . . .	85,917	..	85,917	83,000	—	83,000	84,000	..	84,000	79,000	..	79,000
3. MISCELLANEOUS SHORE ESTABLISHMENTS . . .	1,08,250	..	1,08,250	88,000	—	88,000	59,000	..	59,000	56,000	..	56,000
4. DOCKYARD . . .	7,55,879	8,27,853	4,28,026	7,65,000	3,60,000	4,05,000	8,70,000	2,19,000	6,51,000	7,73,000	2,17,000	5,56,000
6. SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT . . .	9,77,706	..	9,77,706	11,71,000	—	11,71,000	10,15,000	..	10,15,000	10,51,000	..	10,51,000
6. VICTUALLING OF OFFICERS AND MEN AFLOAT . . .	2,69,268	..	2,69,268	2,30,000	—	2,30,000	2,48,000	..	2,48,000	2,49,000	..	2,49,000
7. MARINE STORES AND COAL . . .	11,12,142	34,659	10,77,483	10,76,000	30,000	10,46,000	11,64,000	36,000	11,28,000	11,26,000	36,000	10,90,000
8. PURCHASE AND HIRE OF SHIPS AND VESSELS . . .	9,48,814	67,525	8,81,289	13,50,000	24,000	13,26,000	15,02,000	54,000	14,48,000	11,02,000	45,000	10,57,000
9. MISCELLANEOUS . . .	3,60,830	10,37,276	—6,76,446	3,63,000	17,12,000	—13,49,000	4,54,000	18,66,000	—14,12,000	4,21,000	11,70,000	—7,49,000
10. Works expenditure . . .	1,86,550	..	1,86,550	5,70,000	..	5,70,000	5,35,000	..	5,35,000	2,39,000	..	2,39,000
11. NON-EFFECTIVE CHARGES . . .	1,55,194	5,922	1,49,272	1,76,000	10,000	1,66,000	1,63,000	10,000	1,53,000	1,64,000	10,000	1,54,000
TOTAL INDIA . . .	51,72,732	14,73,235	36,99,497	60,75,000	21,36,000	39,39,000	62,87,000	21,85,000	41,02,000	54,74,000	14,78,000	39,96,000
England . . .	30,64,857	9,705	30,55,152	29,57,000	..	29,57,000	28,96,000	40,000	28,56,000	29,48,000	4,000	29,44,000
Exchange . . .	24,563	79	24,484	..	..	..	36,000	1,000	35,000	..	..	..
TOTAL . . .	82,62,152	14,83,019	67,79,133	90,32,000	21,36,000	68,96,000	92,19,000	22,26,000	69,93,000	84,22,000	14,82,000	69,40,000

EXPLANATIONS.

The Royal Indian Marine has been reorganised on a combatant basis with effect from the 1st April 1928. The establishment consists of 123 officers, 41 warrant officers and 1,027 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding and Director, R. I. M. The squadron at present consists of the following vessels :—

Four sloops—"Cornwallis", "Clive", "Lawrence" and "Hindustan".

Two Patrol Vessels—The "Pathan" and the "Baluchi".

Two Survey Ships—"Investigator" and "Palinurus"

Depot Ship "Dalhousie" and

Four Trawlers.

2. The functions of the R. I. M. in peace time are as follows —

(a) Training of personnel for service at sea in war.

(b) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(c) Marine survey work in Indian waters.

(d) Marine transport work for the Government of India, i.e., all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The R. I. M. maintains a Dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The Dockyard also accepts work from private firms and the Admiralty.

4. The Ordnance services in connection with the R. I. M. are carried out by the Master General of Ordnance in India.

5. The R. I. M. is responsible for the administration and maintenance of Royal Indian Marine buildings (including the buildings constructed by the Military Engineer Services for Royal Indian Marine).

6. The grant for net expenditure during the year 1931-32 is Rs. 69·40 lakhs as against Rs. 68·96 lakhs for the preceding year. The variations under the several heads are explained below :—

(The figures in brackets are in thousands of Rupees.)

7. *Head 1.*—The increase (11) is mainly due to the creation of a new appointment of Staff Officer (Operations) partly counterbalanced by a decrease (7) in printing charges as the provision for 1930-31 included a non-recurring item in respect of printing the Marine Rate Book.

8. *Head 2.*—The decrease (4) is small and due to normal fluctuations.

9. *Head 3.*—The saving (32) is due to less handling charges on account of coal as a result of the replacement of the coal burning vessels of the Admiralty employed in the Persian Gulf on the Indian Government Service, by oil burning vessels.

10. *Head 4.*—The increase (8) is mainly due to the creation of a new appointment of Assistant to the Electrical Engineer in the Engineer-Manager's Department.

11. *Head 5.*—The expenditure in India shows a decrease (1,20) which is due mainly to the provision having been made with reference to past actuals. The provision however, includes (i) Rs. 28,000 on account of the cost of training in the United Kingdom of 3 Indian boys for the Executive branch of the service and 4 Indian boys for the Engineer Branch and (ii) Rs. 15,000 on account of employment of ex Naval ratings for service as wireless operators in the Royal Indian Marine.

12. *Head 6.*—The increase (19) is largely due to the supply of provisions, etc., to ratings anticipated to be recruited during 1931-32 to bring the complement up to the authorised strength.

13. *Head 7.*—The excess (50) is mainly due to the value of Europe stores to be purchased in India.

14. *Head 8.*—Provision for expenditure (to be financed from the Kidderpore Dockyard Suspense Account) under this head in the previous year included cost of the 4th sloop 'Hindustan' and cost of stores required in connection with the reorganisation of the Royal Indian Marine to be obtained from the Admiralty. The vessel has been completed and has arrived in India. No further charges are, therefore, anticipated on this account. It has however, been decided

EXPLANATIONS—*contd.*

to order for the construction of another vessel at an estimated cost of Rs. 21 lakhs to replace the Patrol vessel 'Baluchi'. A sum of Rs. 11 lakhs has been provided in 1931-32 which will be financed from the Kidderpore Dockyard Suspense Accounts.

15. *Head 9.*—The increase (58) is chiefly due to less supply of Welsh coal to His Majesty's ships of war in Indian seas, which have been, or are being, replaced by oil-burners, with consequent shorter deduction under this head.

16. *Head 10.*—No new works will be started during 1931-32 which mainly accounts for the decrease (3,31).

17. *Head 11.*—The reduction (12) is based on past actuals.

18. *Expenditure in England.*—The decrease (9) is small but there are variations up and down in certain items of expenditure. The more important of these are a decrease (89) under stores and increases (32) under furlough pay and (47) under non-effective expenditure.

19. *Receipts.*—The total receipts aggregate to Rs. 14.82 lakhs of which Rs. 11 lakhs represent the receipts to be transferred from the Kidderpore Dockyard Suspense Account in connection with measures to be financed from the Suspense Account. The reduction (1,06) in ordinary receipts is chiefly due to a fall in realisation on account of overhead charges owing to the decision of the Admiralty not to have any regular repairing work of the Royal Navy vessels done in the Bombay Dockyard except half yearly dockings.

20. *Revised compared with Budget, 1930-31.*—The net expenditure anticipated in the Revised Estimate amounts to Rs. 69.93 lakhs as against the Budget of Rs. 68.96 lakhs for 1930-31. The increase (97) is due to the following causes:—

Increases—

Provisions for construction of new vessels to replace water-boat 'Aqueduct and barge No. 10	1.18
Provision for construction of three oil barges for the Persian Gulf Squadron	3.19
Provision for construction of a yard craft barge	23
More expenditure on victualling of officers and men afloat	18
Increase in cost of ammunition	31
Decrease in miscellaneous receipts and in realisations for dockyard services and supplies	1.21
Net loss by exchange on transactions in England	35
	6.65

Decreases—

Smaller expenditure on pay and allowances of officers and establishments	1.24
Less handling charges on coal at Henjam and Basra coal depots in the Persian Gulf	29
Less expenditure on unallocated stock of stores and coal, Marine stores and oil fuel, maintenance of naval arms, etc.	2.79
Decrease under passage, freight on imported stores customs duty and miscellaneous and other items	30
Larger receipts from sale of stores and vessels and for hire of vessels	36
Less works expenditure on Marine buildings	57
Smaller non-effective charges	10
Other minor variations net	3
	5.68
Net increase	97

FOR THE YEAR 1931-32

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EXPLANATIONS—*concl.*

ROYAL INDIAN
Under control of the Government

Numbers.			Budget	Revised	Budget
1930-31.	1931-32.	Accounts, 1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
HEAD I.—GENERAL SUPERVISION.					
A.—GENERAL SUPERVISION—					
4	5	(1) Pay and allowances of officers	89,300		1,05,900
49	49	(2) Pay and allowances of office establishments and menials	75,000		76,000
		(3) Incidental and contingent expenses and miscellaneous items including telephone charges	10,000		10,000
		(4) Printing and stationery charges	25,000		18,000
		(5) <i>Deduct</i> —Recoveries from the Persian Gulf Lighting Service Fund on account of pay and allowances and percentage charges	6,000		5,600
		(6) <i>Deduct</i> —Value of imported stores charged to this sub-head on account of contingent work orders and direct supplies	300		300
TOTAL			2,02,182	1,93,000	2,04,000
B.—Allowance to Naval Commander-in-Chief on the Indian Station					
			10,000	10,000	10,000
TOTAL HEAD I			2,12,182	2,03,000	2,14,000
Carried over			2,12,182	2,03,000	2,14,000

MARINE—contd.

of India, Marine Department.

Numbers.			Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.		Rs.	Rs.	Rs.	Rs.
		Brought forward.	2,12,182	2,03,000	1,93,000	2,14,000
HEAD 2.—MARINE SURVEY.						
9	9	(1) Pay and allowances of officers		67,030		63,600
9	9	(2) Pay and allowances of office establishments and menials		11,010		11,430
		(3) Incidental and contingent expenses and miscellaneous items		5,000		4,000
		(4) <i>Deduct</i> —Value of imported stores charged to this head on account of contingent work orders and direct supplies		40		30
		TOTAL HEAD 2	85,917	83,000	84,000	79,000
HEAD 3.—MISCELLANEOUS SHORE ESTABLISHMENTS.						
22	31	(1) Fuel depots in the Persian Gulf		88,000		56,000
		(2) Miscellaneous . . . . .		..		..
		(3) <i>Deduct</i> —Value of imported stores used on contingent work orders and direct supplies . . . . .		..		..
		TOTAL—HEAD 3	1,08,250	88,000	59,000	56,000
HEAD 4.—DOCKYARDS.						
A.—COMMANDER OF THE YARD'S DEPARTMENT—						
1	1	(1) Pay and allowances of officers		14,800		14,800
4	4	(2) Pay and allowances of subordinate and office establishments and menials		8,800		9,400
		TOTAL	24,241	23,600	25,000	24,200
		Carried over	24,241	23,600	25,000	24,200
			4,06,349	3,74,000	3,36,000	3,49,000

ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1930-31.	1931-32.	1929-30.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
Brought forward		4,06,349	3,74,000	3,36,000	3,49,000
		24,241	23,600	25,000	24,200
HEAD 4.—DOCKYARDS—concd.					
B.—ENGINEER MANAGERS, DEPARTMENT—					
5	5	(1) Pay and allowances of officers	64,300		66,000
25	26	(5) Pay and allowances of subordinate and office establishments	44,700		49,500
TOTAL		96,938	1,09,000	1,03,000	1,15,500
C.—MARINE STORE-OFFICER'S DEPARTMENT—					
3	3	(1) Pay and allowances of officers	28,400		27,200
31	31	(2) Pay and allowances of subordinate and office establishments	55,000		56,700
TOTAL		79,117	83,400	83,000	83,900
D.—DOCKYARD DISPENSARY—					
1	1	(1) Pay and allowances of Assistant Surgeon	9,000		9,200
2	2	(2) Pay and allowances of establishments	1,400		1,400
TOTAL		10,219	10,400	10,000	10,600
E.—WAGES OF ARTIFICERS AND LABOURERS					
58	58	F.—DOCKYARD POLICE FORCE	40,093	41,000	41,800
G.—MISCELLANEOUS EXPENSES			20,000		19,000
Deduct—Value of imported stores used on contingent work orders and direct supplies		28,350	1,500	18,000	1,000
TOTAL—HEAD 4		7,55,879	7,65,000	8,70,000	7,73,000
Carried over		11,62,228	11,39,000	12,06,000	11,22,000

MARINE—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1930-	1931-	1929-30.	Estimate,	Estimate,	Estimate,
31.	32.	Rs.	1930-31.	1930-31.	1931-32.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		11,62,228	11,39,000	12,06,000	11,22,000
HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
A.—EXPENDITURE IN INDIA—					
111	125	(1) Pay of officers and warrant officers	5,71,000*		6,35,000†
1,165	1,165	(2) Pay of men	5,40,000		5,57,000
		(3) <i>Deduct</i> —Probable savings in (1) and (2)	1,10,000		2,99,000
		(4) Miscellaneous allowances and contingencies	1,80,000		1,68,000
		(5) <i>Deduct</i> —Cost of European articles of clothing included in clothing allowances	10,000		10,000
TOTAL		9,77,706	11,71,000	10,15,000	10,51,000
B.—EXPENDITURE IN ENGLAND—					
		(i) Furlough pay paid in England	1,88,000	2,24,000	2,20,000
		(ii) Leave and deputation salaries, Royal Indian Marine	8,000	8,000	8,000
		(iii) Sterling overseas pay	5,000	5,000	..
		(iv) Allowances, etc., of R. I. M. Probations . . . . .	..	6,000	6,000
TOTAL		1,97,466	2,01,000	2,43,000	2,34,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND					
		1,640	..	3,000	..
TOTAL HEAD 5		11,76,812	13,72,000	12,61,000	12,85,000
HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.					
		(1) Provisions and money allowance in lieu thereof	2,20,000		2,40,000
		(2) Purchase of water for Royal Indian Marine vessels	10,000		9,000
TOTAL—HEAD 6		2,69,268	2,30,000	2,48,000	2,49,000
HEAD 7.—MARINE STORES AND COAL.					
A.—EXPENDITURE IN INDIA—					
		(a) Stores and coal unlocated (stock)—			
		Purchases	50,000		50,000
		<i>Deduct</i> —Issues . . . . .	..	..	..
			50,000		50,000
			50,000		50,000
Carried over		{ 26,08,308	27,41,000	27,15,000	26,56,000

* Includes Rs. 43,000 on account of cost of training of 8 European and 8 Indian boys in the Executive Branch and 5 Indians for Engineer Branch
 † Includes Rs. 23,000 on account of cost of training in the United Kingdom of 3 Indian boys for the Executive Branch and 4 Indian boys for the Engineer Branch.

ROYAL INDIAN

	Accounts 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward	26,08,308	27,41,000	27,15,000	26,56,000
		50,000		50,000
HEAD 7.—MARINE STORES AND COAL.—contd				
(b) Conversion works		50,000		50,000
Deduct—Value of imported stores used on conversion works and proportion of actual overhead or indirect expenditure on labour		17,000		17,000
		33,000		33,000
	1,54,798	83,000	—99,000	83,000
(c) Marine Stores, Coal, Oil fuel and water for R. I. Marine—				
I. Works		2,64,000		3,31,000
II. Stores supplied direct—Bombay				
III. Stores supplied—Outstations		1,85,000		1,50,000
IV. Coal supplied—Bombay				
V. Coal supplied—Outstations		2,00,000		2,43,000
VI. Purchase of oil fuel		2,00,000		2,00,000
VII. Water, freight, etc.		22,000		23,000
VIII. Ammunition		22,000		22,000
IX. Mine-sweeping stores		7,000		1,000
X. Maintenance of naval arms		80,000		60,000
XI. Clothing . . . . .		..		..
Deduct—Issues . . . . .		..		..
Add for—				
(1) Construction of a new barge . . . . .		..		..
(2) Stoker's Training School		13,000		13,000
	9,57,344	9,93,000	12,63,000	10,43,000
(d) Marine Stores, Coal, etc., to other Departments and Local Governments—				
I. Works		37,000		50,000
II. Stores supplied		30,000		30,000
III. Coal supplied		20,000		20,000
IV. Water supplied		4,000		4,000
		91,000		1,04,000
Deduct—Value of supplies to other Departments and local Governments :		91,000		1,04,000

Carried over	11,12,142	10,76,000	11,64,000	11,26,000
	26,08,308	27,41,000	27,15,000	26,56,000

MARINE—contd.

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	26,08,308	27,41,000	27,15,000	26,56,000
	11,12,142	10,76,000	11,64,000	11,26,000

HEAD 7.—MARINE STORES AND COAL—concl'd.

(e) Marine Stores, Coal, etc., for Royal Navy—

I. Works		1,18,500		5,000
II. Stores		3,000		3,000
III. Coal		1,000		1,000
IV. Water		1,000		1,000
		1,23,500		10,000
Deduct—Value of supplies for Royal Navy		1,23,500		10,000
	
TOTAL	11,12,142	10,76,000	11,64,000	11,26,000

B.—EXPENDITURE IN ENGLAND—

Stores for Royal Indian Marine 6,30,525 5,58,000 4,40,000 4,69,000

C.—EXCHANGE ON EXPENDITURE IN ENGLAND

5,336 .. 5,000 ..

TOTAL—HEAD 7 17,48,003 16,34,000 16,09,000 15,95,000**HEAD 8.—PURCHASE AND HIRE OF SHIPS AND VESSELS.**

Purchase of ships and vessels		(a) 12,53,000‡		(c) 11,00,000‡
Hire of ships and vessels		2,000		2,000
Add for—				
Stores for R. I. M.		(b) 95,000‡		..
Reconditioning of R. I. M. ships . . . . .		..		..
TOTAL—HEAD 8	9,48,814*	13,50,000	15,02,000§	11,02,000
Carried over	53,05,125	57,25,000	58,26,000	53,53,000

* Includes Rs. 9,31,746 financed from Kidderpore Dockyard Suspense Account.

‡ Financed from Kidderpore Dockyard Suspense Account.

(a) Represents payment to be made in 1930-51 in connection with the sloop "Hindustan" to be obtained from the Admiralty.

(b) Represents cost of stores to be obtained from England in connection with the re-organisation of Royal Indian Marine.

(c) Represents payment to be made in 1931-32 in connection with the construction of a vessel in the United Kingdom to replace the Patrol Craft Boat 'Baluchi'.

§ Includes Rs. 15,66,000 to be financed from Kidderpore Dockyard Suspense Account.

	ROYAL INDIA			
	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	53,05,125	57,25,000	58,26,000	53,53,000

HEAD 9.—MISCELLANEOUS.

A.—EXPENDITURE IN INDIA—			
(1) Medical Stores		6,000	6,000
(2) Piloting and towing, etc., of Royal Indian Marine ships		20,000	18,000
(3) Passage and conveyance of officers and men		38,000	28,000
(4) Cost of leave concession passages		55,000	60,000
(5) Repairs to His Majesty's Ship of War in Indian seas		65,000	80,000
(6) Coal and oil fuel supplied to His Majesty's ships of war in Indian seas		2,79,000	2,21,000
(7) Repairs to Royal Indian Marine ships and vessels at outstations		1,000	5,000
(8) Allowance to Marine officers for passing in oriental languages		2,000	1,000
(9) Fees and allowances to examiners and interpreters		1,000	1,000
(10) Customs duty on imported stores		40,000	37,000
(11) Payments on account of medical treatment of British officers of the Superior Civil Service		..	..
(12) Freight on imported stores		8,000	4,000
(13) Miscellaneous		10,000	8,000

Carried over

	5,25,000		4,69,000
	5,25,000		4,69,000
	53,05,125	57,25,000	58,26,000
			53,53,000

MARINE—*contd.*

NUMBERS.		Accounts, 1929-30..	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1930- 31.	1931- 32.	Rs.	Rs.	Rs.	Rs.
		53,05,125	57,25,000	58,26,000	53,53,000
			5,25,000		4,69,000
		Brought forward			
HEAD 9.—MISCELLANEOUS— <i>concl'd.</i>					
EXPENDITURE IN INDIA— <i>concl'd.</i>					
			79,000		52,000
			2,41,000		1,00,000
		3,60,830	3,63,000	4,54,000	4,21,000
B.—EXPENDITURE IN ENGLAND—					
			13,36,000	13,48,000	13,36,000
			83,000	88,000	88,000
		14,36,167	14,24,000	14,36,000	14,24,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND :					
		11,378	..	18,000	..
		18,08,375	17,87,000	19,08,000	18,45,000
HEAD 10.—WORKS EXPENDITURE.					
			(a) 2,80,000		..
			17,000		17,000
			1,36,000		1,04,600
			1,11,000		1,16,000
	2		(b) 24,800		4,300
			(c) 4,200		100
		
			3,000		3,000
		1,86,550*	5,70,000	5,35,000‡	2,39,000
		73,00,050	80,82,000	82,69,000	74,37,000

* Includes Rs. 15,720 financed from Kidderpore Dockyard Suspense Account.

(a) Represents provision for 18 class III quarters and mess for R. I. M. officers at Bombay—financed from Kidderpore Dockyard Suspense Account.

(b) Includes Rs. 17,000 for establishment charges for the above works—financed from Kidderpore Dockyard Suspense Account.

(c) Includes Rs. 3,000 for Tools and Plant for the above work—financed from Kidderpore Dockyard Suspense Account.

‡ Includes Rs. 3,22,000 to be financed from Kidderpore Dockyard Suspense Account.

ROYAL INDIAN MARINE—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	73,00,050	80,82,000	82,69,000	74,37,000
HEAD 11.—NON-EFFECTIVE CHAR- GES.				
A.—EXPENDITURE IN INDIA—				
(1) Pensions		1,58,000		1,46,000
(2) Pensions paid under Admiralty Scheme		5,500		3,700
(3) Equated payments of commuted value of pensions under C. S. R. charged to capital		11,000		13,000
(4) Commutations of pen- sions financed from Revenue . . . . .		..		..
Awards from Civil Com- passionate Fund to Civilian employees paid from Military Estimates . . . . .	..	1,500		1,300
	<u>1,55,194</u>	<u>1,76,000</u>	<u>1,63,000</u>	<u>1,64,000</u>
B.—EXPENDITURE IN ENGLAND—				
R. I. M. Retired pay		6,68,000	6,88,000	7,28,000
Indian Navy Retired pay Pensions, R. I. M.		2,000	1,000	1,000
		1,04,000	88,000	92,000
	<u>8,00,699</u>	<u>7,74,000</u>	<u>7,77,000</u>	<u>8,21,000</u>
C.—EXCHANGE ON EXPENDI- TURE IN ENGLAND				
	6,209	..	10,000	..
TOTAL—HEAD 11	<u>9,62,102</u>	<u>9,50,000</u>	<u>9,50,000</u>	<u>9,85,000</u>
TOTAL EXPENDITURE	<u>82,62,152</u>	<u>90,32,000</u>	<u>92,19,000</u>	<u>84,22,000</u>
RECEIPTS.				
A.—RECEIPTS—				
INDIA—				
(I) Dockyard services and supplies	3,27,853	3,60,000	2,19,000	2,17,000
(II) Sale proceeds of stores	34,659	30,000	36,000	36,000
(III) Sale proceeds of ves- sels	7,912	..	8,000	5,000
(IV) Hire of vessels	59,613	24,000	46,000	40,000
(V) Miscellaneous—				
A.—RECEIPTS IN INDIA	10,37,276*	17,12,000†	18,66,000	11,70,000
B.—RECEIPTS IN ENGLAND	9,705	..	40,000	4,000
C.—EXCHANGE ON RECEIPTS IN ENGLAND	79	..	1,000	..
TOTAL HEAD V	<u>10,47,060</u>	<u>17,12,000†</u>	<u>19,07,000</u>	<u>11,74,000</u>
(VI) Pensions	5,922	10,000	10,000	10,000
TOTAL RECEIPTS	<u>14,83,019*</u>	<u>21,36,000†</u>	<u>22,26,000‡</u>	<u>14,82,000§</u>

*Includes Rs. 9,47,466 on account of receipts from Kidderpore Dockyard Suspense Account.
†Includes Rs. 16,48,000 on account of receipts from Kidderpore Dockyard Suspense Account.
‡Includes Rs. 18,22,000 on account of receipts from Kidderpore Dockyard Suspense Account.
§Includes Rs. 11,00,000 on account of receipts from Kidderpore Dockyard Suspense Account.

MILITARY ENGINEER SERVICES.

MILITARY ENGINEER SERVICES.
SUMMARY OF ESTIMATE.

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MILITARY SERVICES ESTIMATES

Main Heads.	Accounts, 1929-30.			Budget Estimate, 1930-31.			Revised Estimate, 1930-31.			Budget Estimate, 1931-32.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS . . .	2,27,79,492	..	2,27,79,492	2,37,18,000	..	2,37,18,000	2,42,55,000	..	2,42,55,000	2,07,31,000	..	2,07,31,000
B.—MAINTENANCE— BUILDINGS, COM- MUNICATIONS, ETC.	1,06,70,984	..	1,06,70,984	1,09,42,000	..	1,09,42,000	1,10,12,000	..	1,10,12,000	1,12,86,000	..	1,12,86,000
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS .	49,14,842	..	49,14,842	46,39,000	..	46,39,000	48,77,000	..	48,77,000	50,98,000	..	50,98,000
D.—GENERAL CHARGES	20,48,921	..	20,48,921	22,41,000	..	22,41,000	23,67,000	..	23,67,000	23,72,000	..	23,72,000
E.—ESTABLISHMENT (EXCLUDING EX- PENDITURE IN ENGLAND) .	61,80,925	..	61,80,925	62,49,000	..	62,49,000	63,84,000	..	63,84,000	64,38,000	..	64,38,000
F.—TOOLS AND PLANT	3,15,094	..	3,15,094	3,82,000	..	3,82,000	3,43,000	..	3,43,000	3,92,000	..	3,92,000
G.—SUSPENSE (EX- CLUDING EXPEN- DITURE IN ENGLAND) .	-2,89,582	..	-2,89,582	..	..	..	-10,58,000	..	-10,58,000	-7,000	..	-7,000
Deficit—ENGLISH COST OF STORES .	1,48,172	..	1,48,172	1,15,000	..	1,15,000	1,72,000	..	1,72,000	1,25,000	..	1,25,000
RESCRIPTS . . .	..	56,82,501	-56,82,501	..	41,14,000	-41,14,000	..	34,70,000	-34,70,000	..	56,68,000	-56,68,000
TOTAL INDIA . . .	4,64,72,504	56,82,501	4,07,90,003	4,80,56,000	41,14,000	4,39,42,000	4,80,08,000	34,70,000	4,45,38,000	4,61,85,000	56,68,000	4,05,17,000
ENGLAND . . .	4,51,444	..	4,51,444	4,42,000	..	4,42,000	5,14,000	1,000	5,13,000	4,69,000	..	4,69,000
EXCHANGE . . .	3,778	..	3,778	..	..	..	6,000	..	6,000	..	..	..
TOTAL . . .	4,69,27,726	56,82,501	4,12,45,225	4,84,98,000	41,14,000	4,43,84,000	4,85,23,000	34,71,000	4,50,57,000	4,66,54,000	56,68,000	4,07,86,000

(a) Includes Rs. 50,84,000 for new measures.

(b) .. Rs. 31,77,000 .. " ..

EXPLANATIONS.

The buildings, roads and other works required for purposes of the Army and the defence of India and the receipts connected therewith are dealt with under the head 50-XXXVIII Military Engineer Services, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure on the civil side.

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

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

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

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

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

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

The Engineer-in-Chief is not a Staff Officer but the technical adviser to His Excellency the Commander-in-Chief on all engineering matters. He is the administrative head of the Military Engineer Services in India and the head of the Corps of Royal Engineers in India.

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

EXPLANATIONS.

7. The net grant for Military Engineer Services during 1931-32 is Rs. 4,09.86 lakhs against Rs. 4,43.84 lakhs in 1930-31.

The decrease of Rs. 33.98 lakhs is made up of the following variations :—

	In lakhs of rupees.
(1) Smaller provision for new measures	—15.77
(2) Reduction in expenditure on works	—10.00
(3) Larger receipts from the Land Sales Suspense Account	—10.00
(4) Increase in standing and obligatory charges	1.79
	—33.98

8. *Main Head A.—Works.*—The provision under this head is the balance remaining after the requirements of standing and obligatory charges have been met.

9. *Main Head B.—Maintenance—Buildings, Communications, etc.*—The increase of Rs. 3.44 lakhs is due mainly to extra provision for maintenance of (i) buildings and internal wiring on account of increase in capital values, and (ii) roads inside cantonments.

10. *Main Head C.—Maintenance and Operation—Installations.*—The increase of Rs. 4.59 lakhs is due mainly to certain receipts taken in reduction of expenditure in 1930-31, now creditable to Revenue and extra provision required for the working of fresh installations.

11. *Main Head D.—General Charges.*—The increase of Rs. 1.31 lakhs is due mainly to extra provision for rent of hired buildings.

12. *Main Head E.—Establishment.*—The increase of Rs. 1.89 lakhs is due mainly to large demands on account of pay and allowances of permanent personnel due to increments, etc., and travelling allowances, and to smaller departmental credits anticipated.

13. *Main Head F.—Tools and Plant.*—The increase of Rs. 10 lakhs is due mainly to extra provision for new supplies.

14. *Main Head G.—Suspense.*—A decrease of Rs. .07 lakhs is expected in the stock balance during the year.

15. *XXXVIII—M. E. S. Revenue.*—The increase of Rs. 15.54 lakhs is due to :—

(i) Receipts taken in reduction of expenditure in 1930-31	3.94
(ii) Larger receipts from Land Sales Suspense Account	10.00
(iii) Receipts offset by increase in expenditure	2.28
(iv) Smaller receipts from other sources	—.68
	15.54

16. Net Revised Estimate exceeds the original net Budget for 1930-31 by Rs. 6.73 lakhs. The increase is due mainly to :—

	In lakhs of rupees.
(1) Smaller receipts from Land Sales Suspense Account	10.00
(2) Shortage in Revenue	1.91
(3) Other variations (net) . . . . .	.20
(4) Net transfers to and from 48-Army to meet expenditure on several measures	—5.38
	TOTAL . 6.73

FOR THE YEAR 1931-32.

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EXPLANATIONS.

MILITARY ENGINEER

Under Control of the

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
MAIN HEAD A.—WORKS—				
SUB-HEAD I.—ACCOMMODATION—				
Detailed heads—				
(a) Officers' quarters and messes—				
I.—Works in progress—				
(i) Kirkee.—Provision of 5 class I.-B. and one class II quarters consequent on pioneer reorganisation including the acquisition of land				12,000
(ii) Nasirabad.—Repairs and renewals to newly purchased bungalows				50,000
(iii) Jubbulpore.—Provision of Royal Artillery mess				25,000
(iv) Cawnpore.—Provision of an officers' mess for British Infantry Battalion				29,000
(v) Meerut.—Conversion of bungalow No. 203 West End Road to provide a mess for British officers of the Indian Cavalry				4,000
(vi) Muttra.—Provision of 3 class II quarters for married Captains or subalterns and 6 unit officers' quarters				70,000
		1,65,000		2,16,000
II.—New Works—				
(i) Cawnpore.—Provision of 4 single officers' quarters				30,000
(ii) Quetta.—Six married officers quarters				75,000
		2,50,000		1,05,000
TOTAL I (a) OFFICERS' QUARTERS AND MESSES		4,15,000		3,15,000
Carried over		4,15,000		3,15,000

SERVICES—*contd.*

Quartermaster General in India.

Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
Rs.	Rs.	Rs.	Rs.
Brought forward	4,15,000		3,15,000

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD I.—ACCOMMODATION—*contd.*Detailed heads—*contd.*

(b) British Troops—

I.—Works in progress—

(i) <i>General.</i> —Improvements to existing and provision of new married quarters for British personnel in Northern Command			2,00,000
(ii) <i>General.</i> —Mosquito proofing all British Lines in the Northern Command			50,000
(iii) <i>Peshawar.</i> —Provision of accommodation for Royal Tank Corps			51,000
(iv) <i>Southern Command—General.</i> —Improvements to existing and provision of new married quarters for British personnel in Southern Command			1,00,000
(v) <i>Ghorpuri.</i> —Reconstruction of British Infantry Barracks			1,50,000
(vi) <i>Eastern Command—General.</i> —Reserve with the General Officer Commanding-in-Chief, for the provision of accommodation for Indian personnel of British Units			50,000
(vii) <i>Eastern Command—General.</i> —Reserve with the General Officer Commanding-in-Chief, for improvements to existing and provision of new married quarters for British troops			1,00,000
(viii) <i>Lucknow.</i> —Provision of accommodation for British other Ranks attached to Military Prison and Detention Barracks.			42,000
Carried over	4,15,000		7,43,000
			3,15,000

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		4,15,000		3,15,000
				7,43,000

MAIN HEAD A.—WORKS—concl'd.

SUB-HEAD I.—ACCOMMODATION—concl'd.

Detailed heads—cont'd.

(b) British Troops—concl'd.

I.—Works in progress—concl'd.

(ix) *Maymyo*.—Provision of quarters for a British Departmental officer, Warrant Officers and non-commissioned officers (clerks)

50,000

8,96,000

7,93,000

II.—New Works—

(i) *Rawalpindi*.—Provision of dining halls, Kitchens and bath houses for British troops at West Ridge.

1,50,000

(ii) *Sialkote*.—Barracks for one company British Infantry

1,00,000

(iii) *Ahmedabad*.—Re-roofing British troops Barracks

60,000

(iv) *Allahabad*.—Provision of followers quarters for Royal Artillery

28,000

(v) *Quetta*.—Institute for Kitchener (Royal Tank Corps) barracks

60,000

(vi) *Burma—General*.—Improvements to existing and provision of new married quarters for British personnel in Burma District

50,000

1,58,000

4,46,000

TOTAL I (b) BRITISH TROOPS

10,54,000

12,39,000

Carried over

14,69,000

15,54,000

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		14,69,000		15,54,000

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed heads—*contd.*

(c) Indian Troops—

I.—Works in progress—

(i) <i>Nowshera</i> .—Reconstruction Lockhart Indian Infantry Lines				2,00,000
(ii) <i>Peshawar</i> .—Reconstruction Edwards Indian Infantry Lines				2,00,000
(iii) <i>Ferozepore</i> .—Reconstruction Aliwal Training Battalion Lines				2,00,000
(iv) <i>Sialkote</i> .—Reconstruction Hardinge (Pioneer) Lines				2,00,000
(v) <i>Jhelum</i> .—Provision of accommodation for Animal Transport units in Fane Lines				94,000
(vi) <i>Kohat</i> .—Reconstruction Connaught Transport Lines				3,31,000
(vii) <i>Rawalpindi</i> .—Reconstruction South Transport Lines in Razmak and Tochi Lines				1,75,000
(viii) <i>Abbottabad</i> .—Provision of a veterinary hospital (Class II)				31,000
(ix) <i>Jhelum</i> .—Reconstruction Gilbert Lines				44,000
(x) <i>Nowshera</i> .—Reconstruction Minto Lines				48,000
(xi) <i>Lahore</i> .—Accommodation for a Camel Transport Company				23,000
(xii) <i>Peshawar</i> .—Completing accommodation for Animal Transport Connaught Lines				65,000
(xiii) <i>Secunderabad</i> .—Reconstruction of Wellesley Indian Infantry Lines				2,00,000

Carried over				18,11,000
		14,69,000		15,54,000

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward . {	—	14,69,000	—	15,54,000
				18,11,000
MAIN HEAD A —WORKS—contd.				
SUB-HEAD I.—ACCOMMODATION—contd.				
Detailed heads—contd.				
(c) Indian Troops—contd.				
I.—Works in progress—contd.				
(xiv) Ahmednagar.—Reconstruction of Outram Indian Infantry Lines .				2,00,000
(xv) Secunderabad.—Provision of an Orderly Room and office in Lake (Indian Cavalry) Lines .				6,000
(xvi) Bangalore.—Reconstruction of Assaye and Meanee (Sapper and Miner) Lines .				2,50,000
(xvii) Bangalore.—Provision of accommodation for Madras Corps of Pioneers by reconstructing Clive and Nilsandra Lines .				2,00,000
(xviii) Kirkee.—Reconstruction of Goodfellow (Sapper and Miner) Lines .				1,50,000
(xix) Belgaum.—Reconstruction of Harding Lines on the Munro Lines site to accommodate Training Battalion, Indian Infantry .				2,00,000
(xx) Bareilly.—Provision of accommodation for two training companies of 10/9th Jat Regiment in Outram Lines .				95,000
(xxi) Dehra Dun.—Provision of quarters for married Indian other ranks and followers in Sobraon Lines .				1,80,000
(xxii) Meerut.—Providing additional accommodation in Tofrek (Indian Infantry) Lines .				1,15,000
(xxiii) Dehra Dun.—Reconstruction of quarters for Married Indian other ranks and followers in Bharatpore Lines .				1,80,000
(xxiv) Dehra Dun.—Construction of a new veterinary hospital class II .				13,000
Carried over . {		14,69,000		34,00,000
				15,54,000

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		14,69,000		15,54,000
				34,00,000

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed heads—*contd.*

(c) Indian Troops—*contd.*

I.—Works in progress—*concl.*

(xxv) Gorakhpore.—Provi- sion of accommodation for Gurkha Recruiting Depot				32,000
(xxvi) Lansdowne.—Recons- truction of Evatt (Indian Infantry) Lines				57,000
(xxvii) Lucknow.—Bringing Roberts (Indian Cavalry) Lines up to authorised scale for one Indian Cavalry Group Centre)				85,000
(xxviii) Lucknow.—Provi- sion of accommodation for veterinary personnel attached to No. 7 Sec- tion Indian Army Veter- inary Corps				5,000
(xxix) Shillong.—Comple- tion of accommodation for 2nd Gurkha Battalion.				64,000
(xxx) Ghoom (Darjeeling).— Providing permanent ac- commodation for Gurkha Recruiting Depot				13,000
(xxxi) Sukkur.—Provision of accommodation for a detachment of Indian In- fantry at Bukkur Island				40,000
(xxxii) Quetta.—Construc- tion of 6 Indian officers' quarters in Harrington Lines				24,000
(xxxiii) Maymyo.—Provi- sion of accommodation for Training Battalion, Burma Rifles, in Vere Fane Lines				1,00,000

Carried over

	35,93,000		38,20,000
	35,93,000		38,20,000
	14,69,000		15,54,000

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		14,69,000		15,54,000
		35,93,000		38,20,000

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD I.—ACCOMMODATION—*contd.*Detailed heads—*contd.*(c) Indian Troops—*concl'd.*

II.—New Works—

(i) <i>Madras (St. Thomas Mount).</i> —Reconstruction of 16 Indian Officers' Quarters, Munro (Indian Infantry) Lines				85,000
(ii) <i>Deolali.</i> —Move of Heavy Repairs workshop from Bombay				2,00,000
(iii) <i>Fort Sandeman.</i> —Additions and alterations to the Pack Battery lines				2,50,000
(iv) <i>Quetta.</i> —Divisional Signals Lines				1,50,000
(v) <i>Abbottabad.</i> —Reconstruction McQueen Lines				2,00,000
(vi) <i>Abbottabad.</i> —Additional accommodation for Animal Transport Units				90,000
(vii) <i>Abbottabad.</i> —Quarters for 123 single men, Gurkha Training Depot				80,000
(viii) <i>Rawalpindi.</i> —Provision of increased accommodation for Divisional Headquarters Company, Sappers and Miners				20,000
(ix) <i>Lahore.</i> —Reconstruction Laswari Lines (Mechanical Transport)				50,000
(x) <i>Peshawar.</i> —Reconstruction of Lockhart Lines				79,000
(xi) <i>General.</i> —Increase of peace establishment of Divisional Headquarters Company, Sappers and Miners, 2nd Division				*17,520
		30,79,000		12,21,520
TOTAL I (c) INDIAN TROOPS		66,72,000		50,41,520
		81,41,000		65,95,520

*New measure.

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930 31.	Revised Estimate, 1930 31.	Budget, Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		81,41,000		65,95,520
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 1.—ACCOMMODATION—<i>contd.</i>				
Detailed heads— <i>contd.</i>				
(d) Miscellaneous Units—				
I.—Works in progress—				
(i) Landikotal.—Accommodation for clerks				24,000
(ii) Mingaladon.—Essential works in Cantonment				90,000
(iii) Wellington.—Completing and bringing up to scale accommodation for Indian combatants and followers of British Infantry Battalion and British Military Hospital and Sub-assistant surgeon and followers of Indian Army Service Corps				14,000
(iv) Naini Tal.—Reconstruction of offices for the Headquarters of Eastern Command				14,000
(v) Fort William.—Renewals and special repairs to certain buildings				1,45,000
(vi) Alipore.—Renewals and special repairs to certain buildings				86,000
(vii) Quetta.—Construction of Military Engineer Services stores and workshop in Advanced Engineer Park				1,00,000
		6,40,000		4,73,000
II.—New Works—				
(i) Waziristan District.—Hot and cold weather requirements				45,000
(ii) Kohat.—Additions and alterations to Offices of District Headquarters				11,000
(iii) Lahore.—Military Accounts Department offices				1,00,000
(iv) Drigh Road.—Quarters for Sub-Divisional Officer (Electrical and Mechanical), British Staff Sergeant				25,000
		88,000		1,81,000
TOTAL 1 (?) MISCELLANEOUS UNITS		7,28,000		6,54,000
Carried over		88,69,000		72,49,520

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs	Rs.	Rs.
Brought forward		88,69,000		72,49,520
MAIN HEAD A.—WORKS—contd.				
SUB-HEAD 1.—ACCOMMODATION—concl'd.				
Detailed heads—concl'd.				
(c) Auxiliary and Territorial Forces—				
I.—Works in progress—				
(i) <i>Jhelum</i> .—Construction of permanent buildings for the 11/1st Punjab Regiment				25,000
(ii) <i>Yenangyaung</i> .—Construction of Company Headquarters for Detachment, Upper Burma Battalion, Auxiliary Force (India)				28,000
				53,000
II.—NEW WORKS—				
(i) <i>Coimbatore</i> .—Acquisition of land for, and construction of armoury				10,000
	..	91,000	..	10,000
TOTAL 1 (c) AUXILIARY AND TERRITORIAL FORCES		91,000		63,000
TOTAL 1.—ACCOMMODATION		89,60,000		73,12,520
SUB-HEAD 2.—HOSPITALS—				
Detailed heads—				
(a) British—				
I.—Works in progress—				
(i) <i>Murree</i> .—Improvements to British Military Hospital				1,27,000
(ii) <i>Colaba</i> .—Provision of a new Family Hospital				52,000
(iii) <i>Pachmarhi</i> .—Reconstruction and amalgamation of the British and Indian Military Hospital				1,20,000
(iv) <i>Chakrata</i> .—Constructing new married quarters for Lady Nurses attached to British Military Hospital				11,000
		2,08,000		3,10,000
		2,08,000		3,10,000
Carried over		89,60,000		73,12,520

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Erought forward		89,60,000		73,12,520
		2,08,000		3,10,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 2.—HOSPITALS—<i>contd.</i>				
Detailed heads—<i>contd.</i>				
(a) British—<i>concl.</i>				
II.—New Works—				
(i) <i>Rawalpindi</i> .—Improvements to existing and provision of additional accommodation in the British Military Hospital (Including Family Hospital)				1,00,000
(ii) <i>Ahmednagar</i> .—Provision of followers quarters, British Military and Family Hospitals				39,000
(iii) <i>Bangalore</i> .—Bringing up to scale accommodation for the personnel of Indian Hospital Corps attached to the British Military Hospital				33,000
		2,70,000		1,72,000
TOTAL 2 (a) BRITISH		4,78,000		4,82,000
(b) Indian—				
I.—Works in progress—				
(i) <i>Landikotal</i> .—Reconstruction of combined Indian Military Hospital				13,000
(ii) <i>Kohat</i> .—Accommodation for the personnel of combined Indian Military Hospital				20,000
(iii) <i>Peshawar</i> .—Accommodation for ambulance personnel of Indian Hospital Corps				65,000
(iv) <i>Rawalpindi</i> .—Reconstruction of Hythe Lines to provide accommodation for Headquarters of No. 1 Company Indian Hospital Corps				3,00,000
(v) <i>Multan</i> .—Conversion of vacant barracks to accommodate Indian Military Hospital				45,000
				4,43,000
Carried over		4,78,000		4,82,000
		89,60,000		73,12,520

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		89,60,000		73,12,520
MAIN HEAD A.—WORKS—concl.		4,78,000		4,82,000
				4,43,000
SUB-HEAD 2.—HOSPITALS—concl.				
Detailed Heads—concl.				
(b) Indian—concl.				
1.—Works in progress—concl.				
(vi) <i>Ferozepore</i> .—Provision of accommodation for Indian Hospital Corps and Indian Medical Department personnel.				72,000
(vii) <i>Bombay</i> .—Extension of British Military Hospital to provide a combined Hospital				1,50,000
(viii) <i>Meerut</i> .—Improvements to Indian Military Hospital (Reconstruction of No. IV Block)				1,29,000
(ix) <i>Lucknow</i> .—Provision of additional accommodation for Headquarters of No. 2 Company, Indian Hospital Corps				9,000
		2,87,000		8,03,000
II.—New Works—				
(i) <i>Lahore District</i> .—Accommodation for Indian Hospital Corps personnel				1,00,000
(ii) <i>Roorkee</i> .—Provision of additional accommodation in combined military hospital				18,000
(iii) <i>Eastern Command—General</i> .—Improvements to Indian Hospital Corps quarters in the Eastern Command				1,50,000
		5,13,000		2,68,000
TOTAL 2 (b) INDIAN		8,00,000		10,71,000
TOTAL 2.—HOSPITALS		12,78,000		15,53,000
Carried over		1,02,38,000		88,65,520

SERVICES—*contd.*

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward		1,02,38,000		88,65,520
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.				
Detailed heads—				
(a) Training and Educational Institutions—				
I.—Works in progress—				
(i) <i>Kakul</i> .—Additions to Royal Artillery School				18,000
(ii) <i>Belgaum</i> .—Additions and alterations to Alexandra Barracks to provide accommodation for the School of Education (Indian Wing)				47,000
(iii) <i>Nowgong</i> .—Electrification and certain additional works in connection with Kitchener College				40,000
(iv) <i>Ajmere</i> .—King George's Royal Indian Military School				94,000*
		4,50,000		1,99,000
II.—New Works—				
(i) <i>General</i> .—Boys' Technical School, Indian Signals				38,389*
		85,000		38,389.
TOTAL 3 (a) TRAINING AND EDUCATIONAL INSTITUTIONS.		5,35,000		2,37,389
(b) Ordnance Depots—				
I.—Works in progress—				
(i) <i>Rawalpindi and Quetta</i> .—Provision of Magazines and explosives stores				4,80,706*
		4,05,000		4,80,706
II.—New Works—				
(i) <i>Ferozepore Arsenal</i> .—Five quarters for British Married ranks of Indian Army Ordnance Corps.				91,000
(ii) <i>Rawalpindi Arsenal</i> .—Packing room in new Issues Buildings				27,000
(iii) <i>Lahore Depot</i> .—Eight additional quarters for warrant and non-commissioned officers of the Indian Army Ordnance Corps				1,22,000
				2,40,000
		4,05,000		4,80,706
		5,35,000		2,37,389
Carried over		1,02,38,000		88,65,520

* New measures.

MILITARY ENGINEER

	Accounts, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	Revised Estimate, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.
Brought forward		1,02,38,000		88,65,520
		5,35,000		2,37,389
		4,05,000		4,80,706
				2,40,000
MAIN HEAD A.—WORKS—contd.				
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.—concl'd.				
Detailed heads—concl'd.				
(b) Ordnance Depots—concl'd.				
II.—New Works—concl'd.				
(iv) Lahore Depot.—Purchase of tin tents				19,000
(v) Quetta Arsenal.—New Work- shops				1,00,000
(vi) Quetta Arsenal.—Ceilings in store rooms				32,000
(vii) Drigh Road Depot.—Explo- sives store				40,000
(viii) Quetta Arsenal.—Additional works to complete the ex- tension scheme				19,000
TOTAL 3 (b) ORDNANCE DEPOTS		6,56,000		4,50,000
		10,61,000		9,30,706
(c) Ordnance Inspection—				
I.—Works in progress—				
				..
II.—New Works—				
(i) Ferozepore.—One class VI quar- ter for Chief Civil Master Armourer				30,000
				30,000
TOTAL 3 (c) ORDNANCE INSPECTION				30,000
(d) Indian Army Service Corps Depots—				
I.—Work in progress—				
(i) Nowshera.—Remodelling No. 2 Supply Depot				67,000
(ii) Bannu.—Construction of sheds in "M" Supply Depot.				14,000
		39,000		81,000
II.—New Works—				
(i) Trimulgherry.—Provision of new grain store for 320 tons of grain and gram at the Military Siding				30,000
(ii) Chaklala.—Formation of a special cadre, Mechanical Transport Depot				58,850*
		9,00,000		88,850
TOTAL 3 (d) INDIAN ARMY SERVICE CORPS DEPOTS		9,39,000		1,69,850
(e) Medical Store Depots				
	
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		25,35,000		13,67,945
Carried over		1,27,73,000		1,02,33,465

* New measure.

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,27,73,000		1,02,33,465

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 4.—SPECIAL WORKS—

Detailed heads—

(a) Defences—

I.—Works in Progress—

(i) *Drosh.*—Reconstruction of fort 2,00,000

		35,000		2,00,000
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II.—New Works—

		1,00,000		..
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TOTAL 4 (a) DEFENCES 1,35,000 2,00,000

(b) Mobilization—

I.—Works in progress—

(i) *General.*—Administrative Mobilization Construction 5,00,000*

(ii) *General.*—Mobilization equipment, buildings for 4,50,000*

		7,50,000		9,50,000
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II.—New works—

		5,00,000		..
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TOTAL 4 (b) MOBILIZATION WORKS 12,50,000 9,50,000

Carried over .		13,85,000		11,50,000
		1,27,73,000		1,02,33,465

*New measures.

MILITARY ENGINEER

	Accounts, 1929 30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,27,73,000		1,02,33,465
		13,85,000		11,50,000
MAIN HEAD A.—WORKS—<i>concl.</i>				
SUB-HEAD 4.—SPECIAL WORKS—<i>concl.</i>				
Detailed heads—<i>concl.</i>				
(c) Miscellaneous—				
I.—Works in progress—				
(i) <i>Thal.</i> —Reconstruction of Cantonment				4,50,000
(ii) <i>Mir Ali.</i> —Accommodation for the garrison				6,22,000
(iii) <i>Razmak.</i> —Accommodation for Lower Camp				5,00,000
(iv) <i>Wana.</i> —Accommodation for troops				4,50,000
(v) <i>Eastern Command—General.</i> —Improvements to existing and provision of new rifle ranges				30,000
(vi) <i>Bangalore.</i> —Move of rifle range from Hebbal to Ibalur				1,48,000
		20,94,000		22,00,000
II.—New Works—	
TOTAL 4 (c)—MISCELLANEOUS		20,94,000		22,00,000
TOTAL 4.—SPECIAL WORKS		34,79,000		33,50,000
SUB-HEAD 5.—LANDS, COMMUNICATIONS, AND DRAINAGE.				
Detailed Heads—				
(a) Lands				
I.—Works in progress—				
	
(b) Military Roads in Cantonments
(c) Military Roads ex Cantonments
(d) Railway sidings
(e) Drainage—				
I.—Works in progress—				
(i) <i>Razmak.</i> —Constructing drains in lower camp				42,000
(ii) <i>Razmak.</i> —Providing dams for prevention of erosion in the nullahs				30,000
TOTAL 5 (e) DRAINAGE		35,000		72,000
(f) Conservancy
TOTAL 5.—LANDS, COMMUNICATIONS AND DRAINAGE		35,000		72,000
Carried over		1,62,87,000		1,36,55,465

SERVICES—*contd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,62,87,000		1,36,55,465
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 6.—FURNITURE.				
(a) New Supplies—				
I.—Works in progress—				
(a) <i>To complete authorised scales :—</i>				
(i) Northern Command . . .				2,07,000
(ii) Southern Command . . .				1,00,000
(iii) Eastern Command . . .				1,25,000
(iv) Western Command . . .				60,000
(v) Burma District . . .				8,000
(b) <i>General.—To bring furniture for schools of Indian units up to authorised scales .</i>				32,000
		5,30,000		5,32,000
II.—New Works—				
(i) <i>General.—Military Engineer Services equipment for Ambulance Trains . . .</i>				1,200*
(ii) <i>General.—Reorganisation of Dental Services—Furniture</i>				550*
		27,000		1,750
TOTAL 6.—FURNITURE .		5,57,000		5,33,750
Carried over		1,63,44,000		1,41,89,215

* New measures.

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,68,44,000		1,41,89,215

MAIN HEAD A.—WORKS—*contd.*

SUB HEAD 7.—INSTALLATIONS.

Detailed heads—

(a) Water Supply—

I.—Works in progress—

(i) <i>Campbellpore.</i> —Piped water supply				70,000
(ii) <i>Changla Gali and Khyra Gali.</i> — Piped water supply				28,000
(iii) <i>Murree.</i> —Provision of a steel reservoir by the Punjab Public Works Department at Dunga Gali in connection with the Murree water supply scheme				1,71,000
(iv) <i>Hangu.</i> —Sinking a tube well				14,000
(v) <i>St. Thomas Mount.</i> —Provision of water supply				70,000
(vi) <i>Nasirabad.</i> —Improvements to the water supply system				1,00,000
(vii) <i>Caunpore.</i> —Provision of piped water supply				2,23,000
(viii) <i>Mutra.</i> —Provision of piped water supply				10,000
(ix) <i>Lansdowne.</i> —Improvements to the water supply				5,000
		3,73,000		6,91,000

II.—New Works—

(i) <i>Rawalpindi.</i> —Improvements to water supply West Ridge				1,00,000
(ii) <i>Quetta.</i> —Improvements to the water supply				3,00,000
		1,00,000		4,00,000

Total 7 (a) Water Supply		4,73,000		10,91,000
Carried over		4,73,000		10,91,000
		1,68,44,000		1,41,89,215

SERVICES—contd.

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,68,44,000		1,41,89,215
		4,73,000		10,91,000
MAIN HEAD A.—WORKS—contd.				
SUB-HEAD 7.—INSTALLATIONS—contd.				
Detailed heads—contd.				
(b) Electrical				
I.—Works in progress—				
(i) Landikotal.—Increased power plant				62,000
(ii) Peshawar, Risalpur and Nowshera.—Extension to power plants				68,000
(iii) Aurangabad.—Provision of electrical installations				5,000
(iv) Wellington.—Provision of electrical installations				33,000
(v) Poona.—Provision of electrical installations				15,000
(vi) Kirkee.—Provision of electrical installations				1,00,000
		1,30,000		2,83,000
II.—New Works—				
		6,90,000		..
Total 7 (b) Electrical		8,20,000		2,83,000
Carried over		12,93,000		13,74,000
		1,68,44,000		1,41,89,215

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,68,44,000		1,41,89,215
		12,93,000		13,74,000
MAIN HEAD A.—WORKS—concl'd.				
SUB-HEAD 7.—INSTALLATIONS—concl'd.				
Detailed heads—concl'd.				
7 (c) Ice . . . . .		..		..
7 (d) Miscellaneous machinery . . . . .		..		..
TOTAL 7.—INSTALLATIONS		12,93,000		13,74,000
Reserve for Mechanical Transport Building Programme		18,00,000		18,00,000*
Reserve for anti-malarial measures		1,15,000	..	1,15,000
Reserve for Major Works at Army and Command Headquarters		20,66,000		16,21,000
8. RESERVE FOR MINOR WORKS		16,00,000		16,31,785†
9. LOSSES		..		..
<i>Add—</i> Regrants		8,00,000		5,00,000
<i>Deduct—</i> Probable surrenders for regrant		8,00,000		5,00,000
<i>Add—</i> Regrants for New Measures . . . . .		..		4,00,000
<i>Deduct—</i> Probable surrenders for regrant . . . . .		..		4,00,000
TOTAL MAIN HEAD A.—WORKS	2,27,79,492	2,37,18,000	2,42,55,000	2,07,31,000
MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
1. Military Buildings—				
(a) Expenditure		62,79,000		65,45,000
(b) <i>Deduct—</i> Receipts on account of rent, etc., from other Departments of the Central Government		4,000		1,000
2. Military Roads in Cantonments		12,26,000		13,12,000
3. Military Roads ex-Cantonments		11,66,000		11,66,000
4. Furniture		12,35,000		12,07,000
5. Miscellaneous—				
(a) Expenditure		10,40,000		10,57,000
(b) <i>Deduct—</i> Receipts on account of rent, etc., from other Departments of the Central Government . . . . .		..		..
TOTAL MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	1,06,70,984	1,09,42,000	1,10,12,000	1,12,86,000
Carried over	3,34,50,476	3,46,60,000	3,52,67,000	3,20,17,000

*New measure.

†Includes Rs. 32,120 for new measures

SERVICES—*contd.*

	Accounts, 1929-30.	Budget. Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	3,34,50,476	3,46,60,000	3,52,67,000	3,20,17,000
MAIN HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.				
1. Water supply—				
(a) Expenditure		18,19,000		18,86,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government.		81,000		1,33,000
(c) <i>Deduct</i> —Recoveries from 48—Army on account of loss on water supplied to cantonments		3,94,000		..
2. Electrical—				
(a) Expenditure		28,89,000		31,46,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government		1,59,000		2,35,000
3. Ice				
		32,000		20,000
4. Miscellaneous Machinery				
		50,000		46,000
5. Renewals				
		4,83,000		3,73,000
TOTAL MAIN-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	49,14,842	46,39,000	48,77,000	50,98,000
MAIN HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings—				
(a) Expenditure		10,15,000		12,89,006*
(b) <i>Deduct</i> —Receipts from other Departments of the Central Government on account of rent for buildings hired on a non-repairing lease . . . . .		..		..
2. Rent for land				
		1,07,000		1,20,000
3. Rates and taxes				
		4,23,000		4,01,000
4. Payments on account of compensation for quarters, etc.				
		1,05,000		96,000
5. Payments for railway sidings and platforms				
		2,24,000		2,17,000
6. Care of vacant buildings				
		1,70,000		1,60,000
7. Grant-in-aid to Municipalities and Cantonment Boards, etc.				
	
8. Miscellaneous				
		1,97,000		89,000
TOTAL MAIN HEAD D.—GENERAL CHARGES.	20,48,921	22,41,000	23,67,000	23,72,000
MAIN HEAD E.—ESTABLISHMENT.				
India, including debits and credits from other Departments	61,80,925	62,49,000	63,84,000	64,38,000
MAIN HEAD F.—TOOLS AND PLANT.				
Including debits and credits from other Departments	3,15,094	3,82,000	3,43,000	3,92,000
Carried over	4,69,10,258	4,81,71,000	4,92,38,000	4,63,17,000

*Includes Rs. 3,670 for new measures.

MILITARY ENGINEER

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,69,10,258	4,81,71,000	4,92,38,000	4,63,17,000
MAIN HEAD G.—SUSPENSE (EX- CLUDING EXPENDITURE IN ENG- LAND)	—2,89,582	..	—10,58,000	—7,000
MAIN HEAD H.—DEDUCT ENGLISH COST OF STORES	1,48,172	1,15,000	1,72,000	1,25,000
TOTAL INDIA	4,64,72,504	4,80,56,000	4,80,08,000	4,61,85,000
ENGLAND.				
(1) Furlough pay, etc., of Royal Engineer personnel		3,20,000	3,28,000	3,28,000
(2) Leave and Deputation salaries, etc.		7,000	16,000	16,000
(3) Stores for India		1,15,000	1,70,000	1,25,000
TOTAL ENGLAND	4,51,444	4,42,000	5,14,000	4,69,000
EXCHANGE ON ENGLISH EXPEN- DITURE.				
(i) Exchange on English Expenditure on stores				
(ii) Exchange on English Expenditure other than on stores . . . . .		..		..
TOTAL EXCHANGE ON ENGLISH EX- PENDITURE	3,778	..	6,000	..
TOTAL EXPENDITURE MILITARY EN- GINEER SERVICES	4,69,27,226	4,84,98,000	4,85,28,000	4,66,54,000

SERVICES—*concl'd.*

	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
	Rs.	Rs.	Rs.	Rs.
XXXVIII.—MILITARY ENGINEER SERVICES.				
RECEIPTS IN INDIA.				
1. Rents—				
(a) Buildings		8,19,000		7,68,000
(b) Furniture		42,000		44,000
(c) Internal Electrical Installations and hire of fans		56,000		53,000
(d) Miscellaneous (Hire of Tools and Plant, etc.)		16,000		19,000
2. Recoveries on account of supply of—				
(a) Water		8,06,000		12,80,000
(b) Electric Energy		10,72,000		9,14,000
3. Sales of Government property		1,28,000		2,87,000
4. Miscellaneous (Fines, refunds, unclaimed deposits, etc.)		1,75,000		3,03,000
5. Receipts from Land sale suspense account		10,00,000		20,00,000
6. Receipts by transfer from payments made by Bombay Government for replacement of buildings displaced in connection with Karachi Development Scheme . . . . .		..		..
7. Fractional difference . . . . .		..		..
TOTAL INDIA	56,82,501	41,14,000	34,70,000	56,68,000
England—				
Miscellaneous . . . . .		..	1,000	..
TOTAL ENGLAND . . . . .	..	..	1,000	..
1 Exchange . . . . .	..	..	..	..
TOTAL RECEIPTS MILITARY ENGINEER SERVICES	56,82,501	41,14,000	34,71,000	56,68,000

		TRANSFERS TO AND FROM			
		Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
		Rs.	Rs.	Rs.	Rs.
Expenditure.					
50-A.—Transfer to Military Reserve Fund		13,41,222		46,49,000	
Receipts.					
XXXVIII-A.—Transfer from Military Reserve Fund			26,07,000		28,76,000

MILITARY RESERVE FUND.**EXPLANATIONS.**

This head was opened as a result of the stabilisation of the Military Budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Military expenditure by credit to a suspense account "Military Reserve Fund" and when the money is taken out in a future year to meet expenditure, the Military Reserve Fund is debited and the Military services estimates are credited. The saving credited to the suspense account in 1929-30 was Rs. 13.41 lakhs. It is anticipated that a further sum of Rs. 46.49 lakhs will be credited to the account in 1930-31. In the Military services estimates for 1931-32 a credit of Rs. 28.76 lakhs has been taken by transfer from the suspense account—Military Reserve Fund.