

BUDGET ESTIMATES
OF
EXPENDITURE ON MILITARY SERVICES
FOR THE YEAR
1932-1933
AND OF
CONNECTED RECEIPTS

GENERAL SUMMARY OF ESTIMATES.

Head,	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	52,19,91,850	3,32,97,816	48,86,94,035	51,07,69,000	3,47,31,000	47,60,38,000	50,35,49,000	3,67,31,000	46,68,18,000	46,91,94,000	3,31,03,000	43,60,91,000
⁴⁹ XXXVII MARINE	90,41,533	21,99,138	68,42,405	84,22,000	14,82,000	69,40,000	73,12,000	3,39,000	69,83,000	67,45,000	2,42,000	65,03,000
⁵⁰ XXXVIII MILITARY ENGINEER SERVICES.	4,94,41,183	43,92,943	4,50,48,241	4,55,68,000	56,68,000	3,98,98,000	4,64,01,000	36,00,000	4,28,01,000	3,21,57,000	46,60,000	3,81,97,000
^{50 A.} XXXVIII A TRANSFERS TO OR FROM MILITARY RESERVE FUND.	24,15,319	--	24,15,319	--	23,76,000	-23,76,000	18,98,000	--	18,98,000	--	37,91,000	-37,91,000
TOTAL	58,78,99,835	3,98,89,855	54,80,00,000	55,47,57,000	4,47,57,000	51,00,00,000	55,81,60,000	4,06,80,000	51,76,00,000	50,91,96,000	4,17,96,000	46,74,00,000

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 $\frac{XXXVI}{48}$.—Army—except Military Accounts Offices which are under the control of the Finance Department.

Head $\frac{XXXVII}{49}$.—Marine.

Head $\frac{XXXVIII}{50}$.—Military Engineer Services.

Head $\frac{XXXVIII-A}{50-A}$ Transfers from or to Military Reserve Fund.

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 1932-33 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 CASE EXPENDITURE ON THE FIGHTING SERVICES	14,15,76,000	3,39,72,000	17,55,48,000
II.—ADMINISTRATIVE SERVICES	6,10,66,000	41,92,000	6,52,58,000
III.—MANUFACTURING ESTABLISHMENTS	2,46,21,000	27,03,000	2,73,24,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,76,43,000	13,61,000	1,90,04,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	3,87,18,000	35,66,000	4,22,84,000
VI.—SPECIAL SERVICES	9,000	..	9,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,17,63,000	95,54,000	3,13,17,000
VIII.—NON-EFFECTIVE CHARGES	3,52,73,000	4,87,84,000	8,40,57,000
TOTAL PART A	34,06,69,000	10,41,32,000	44,48,01,000
PART B.—AUXILIARY AND TERRITORIAL FORCES	84,36,000	..	84,36,000
PART C.—ROYAL AIR FORCE—			
EFFECTIVE	98,00,000	58,60,000	1,56,60,000
NON-EFFECTIVE	30,000	2,67,000	2,97,000
TOTAL PART C.	98,30,000	61,27,000	1,59,57,000
TOTAL 48—ARMY	35,89,35,000	11,02,59,000	46,91,94,000
49—MARINE—			
EFFECTIVE	37,44,000	20,56,000	58,00,000
NON-EFFECTIVE	1,74,000	7,71,000	9,45,000
TOTAL 49—MARINE	39,18,000	28,27,000	67,45,000
50—MILITARY ENGINEER SERVICES	3,27,97,000	4,60,000	3,32,57,000
50-A—TRANSFERS TO MILITARY RESERVE FUND . . . . .	..	..	..
TOTAL EXPENDITURE	39,56,50,000	11,35,46,000	50,91,96,000

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1932-33 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	5,65,000	5,28,000	10,93,000
II.—ADMINISTRATIVE SERVICES	11,79,000	22,000	12,01,000
III.—MANUFACTURING ESTABLISHMENTS	73,21,000	4,000	73,25,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	55,000	..	55,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	1,23,90,000	4,62,000	1,28,52,000
VI.—SPECIAL SERVICES . . . . .	..	1,000	1,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	7,79,000	18,28,000	26,07,000
VIII.—NON-EFFECTIVE RECEIPTS	19,47,000	58,31,000	77,78,000
TOTAL—PART A.	2,42,36,000	86,76,000	3,29,12,000
PART B.—AUXILIARY AND TERRITORIAL FORCES	25,000	..	25,000
PART C.—ROYAL AIR FORCE			
EFFECTIVE	1,44,000	22,000	1,66,000
NON-EFFECTIVE . . . . .	..	..	..
TOTAL PART C.	1,44,000	22,000	1,66,000
TOTAL XXXVI—ARMY	2,44,05,000	86,98,000	3,31,03,000
XXXVII—MARINE			
EFFECTIVE	2,28,000	4,000	2,32,000
NON-EFFECTIVE	10,000	..	10,000
TOTAL XXXVII—MARINE	2,38,000	4,000	2,42,000
XXXVIII.—MILITARY ENGINEER SERVICES	46,60,000	..	46,60,000
XXXVIII.—A.—TRANSFERS FROM MILITARY RESERVE FUND	37,91,000	..	37,91,000
TOTAL RECEIPTS	3,30,94,000	87,02,000	4,17,96,000

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.
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	14,11,95,000	..	..
C.—UNITS SERVING IN THE COLONIES	3,81,000	..	..
TOTAL	14,15,76,000	..	..
HEAD II.—ADMINISTRATIVE SERVICES—					
A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	..	27,84,000	..	..	..
A.(ii).—ARMY EDUCATION	..	39,18,000	..	..	..
B.—INDIAN ARMY SERVICE CORPS	1,66,71,000	..
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	21,55,000	..
D.—INDIAN ARMY VETERINARY CORPS	9,55,000	..
E.—INDIAN ARMY ORDNANCE CORPS	61,70,000
F.—MEDICAL COLLEGES AND SCHOOLS
G.—CENTRAL DISPOSALS ORGANISATION.
H.(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)	1,25,98,680	..	..
H.(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	15,320	..	..	..	..
I.—MILITARY ACCOUNTS OFFICES
J.—ECCLIASTICAL ESTABLISHMENTS	4,87,000	..	..	..	..
K.—ADMINISTRATION OF CANTONMENTS.	17,80,000	..	..	..	..
L.—MISCELLANEOUS SERVICES UNDER M. G. O.	14,18,000
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	10,48,000	..	..
N.—MISCELLANEOUS SERVICES UNDER C. G. S.	..	5,57,000	..	..	..
O.—MISCELLANEOUS SERVICES UNDER Q. M. G.	2,08,000	..
P.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS
TOTAL	22,82,320	72,39,000	1,36,44,680	1,99,89,000	75,88,000
HEAD III.—MANUFACTURING ESTABLISHMENTS—					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS
B.—INDIAN ARMY SERVICE CORPS	2,33,000	..
C.—ORDNANCE AND CLOTHING FACTORIES	1,32,60,000
D.—GRASS FARMS	53,88,000	..
E.—DAIRY FARMS	27,44,000	..
TOTAL	83,70,000	1,32,60,000
HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	..	13,45,000	11,54,000	10,22,000	13,60,000
B.—STAFF OF COMMANDS	..	32,14,000	..	..	..
C.—STAFF OF DISTRICTS AND BRIGADES	..	72,56,000	..	..	..
TOTAL	..	1,18,14,000	11,54,000	10,22,000	13,60,000
HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS—					
B.—I. A. S. O.	2,87,43,000	..
C.—ANIMALS (REMOUNTS)	19,33,000	..
E.—I. A. O. C.	80,05,000
L.—DIRECTOR OF ARTILLERY	37,000
TOTAL	3,06,76,000	80,42,000
CARRIED OVER	22,82,320	1,90,58,000	15,63,76,680	6,00,57,000	3,02,50,000

FOR THE YEAR 1932-33 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.	Director of Regulations and forms.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	14,11,95,000
..	3,81,000
..	14,15,76,000
..	37,64,000
..	39,18,000
..	1,68,71,000
..	21,55,000
..	9,55,000
..	61,70,000
2,98,000	2,98,000
..	1,25,98,580
..
..	15,330
..	98,13,000	..	..	..	98,12,000
..	4,87,000
..	17,60,000
..	14,18,000
..	10,48,000
..	5,57,000
..	4,08,000
..	3,11,000	3,11,000
2,93,000	98,13,000	..	..	3,11,000	6,10,68,000
29,91,000	29,91,000
..	2,33,000
..	1,32,60,000
..	63,68,000
..	27,49,000
29,91,000	2,46,21,000
..	8,96,000	91,000	2,22,000	..	15,84,000	..	..	71,74,000
..	32,14,000
..	72,55,000
..	3,96,000	91,000	2,22,000	..	15,84,000	..	..	1,76,43,000
..	3,87,43,000
..	19,83,000
..	80,06,000
..	87,000
..	3,87,18,000
31,89,000	3,96,000	91,000	2,22,000	98,13,000	15,84,000	..	3,11,000	28,38,34,000

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.	22,82,320	1,90,63,000	15,83,78,680	6,00,57,000	3,02,50,000
HEAD VI.—SPECIAL SERVICES—					
A.—TIPU FRONTIER . . . . .	..	..	..	9,000	..
TOTAL	..	..	..	9,000	..
HEAD VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,24,000	..	..	1,77,56,000	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	12,99,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	24,20,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,24,000	..	..	2,14,75,000	..
HEAD VIII.—NON-EFFECTIVE CHARGES	..	..	8,52,73,000	..	..
PART B. AUXILIARY AND TERRITORIAL FORCES	..	..	84,36,000	..	..
PART C.—ROYAL AIR FORCE	..	..	..	..	..
TOTAL ARMY	24,06,320	1,90,63,000	20,00,85,680	8,15,61,000	3,02,50,000
MARINE	39,18,000	..	..	..	..
M. R. S.	..	..	..	3,27,97,000	..
GRAND TOTAL	63,24,320	1,90,63,000	20,00,85,680	11,43,58,000	3,02,50,000

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

FOR THE YEAR 1932-33 BETWEEN CONTROLLING OFFICERS AT ARMY QUARTERS—concl'd.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	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.
32,69,000	3,96,000	91,000	2,22,000	98,12,000	15,84,000	..	3,11,000	28,86,24,000
..	9,000
..	9,000
..	1,78,80,000
..	12,99,000
..	24,20,000
..	1,64,000	1,64,000
..	1,64,000	2,17,63,000
..	3,52,73,000
..	44,36,000
..	98,30,000	..	98,30,000
32,89,000	3,96,000	91,000	2,22,000	98,12,000	15,84,000	98,30,000	3,75,000	35,89,35,000
..	39,12,000
..	3,27,97,000
32,89,000	3,96,000	91,000	2,22,000	98,12,000	15,84,000	98,30,000	3,75,000	39,56,50,000

and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the 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 of 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 1931 and 1st April 1932, whose cost is chargeable wholly or partly to Indian Revenues.

1	1932.							1931.							
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	
	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	439	2,866	899	10,410	..	5,386	2,943	429	2,866	899	10,431	..	5,696	2,943	
(2) Artillery	554	9,476	203	10,906	..	4,133	2,329	559	9,951	203	11,181	..	4,051	2,329	
(3) Engineers—Sappers and Miners.	113	179	143	6,305	..	460	1,678	117	184	149	7,231	..	613	1,678	
(4) Pioneers.	103	..	134	5,767	..	231	1,231	103	..	134	5,801	..	241	1,221	
(5) Infantry	2,625	38,933	2,307	67,870	..	8,045	24,120	2,651	39,787	2,376	69,937	..	8,151	24,000	
(6) Signal Service	163	2,246	68	5,437	..	743	694	159	2,246	71	5,473	..	739	994	
(7) Tank corps	100	1,164	..	..	..	250	..	100	1,164	..	..	..	256	..
(8) Indian Supplementary Reserve. . . . .	..	..	..	..	..	..	247	..	..	..	..	..	..	746
(9) Railway Acciauous Reserve	1	..	..	..	..	3	654	1	1	..	..	..	3	654
TOTAL FIGHTING UNITS	4,478	54,164	3,244	1,35,345	..	19,416	34,166	4,119	56,199	3,332	1,28,064	(a)	19,790	35,245	
II.—STAFF (inclusive of personnel of administrative Services)—															
(1) Army Headquarters	120	43	11	..	708	365	..	143	36	9	7	753	374	..	
(2) Command Headquarters	113	78	..	28	138	1	..	103	74	..	16	133	4	..	
(3) Districts and Brigades	273	371	..	83	463	20	..	307	269	..	87	454	22	..	
(4) Embarkation Staff	9	21	1	3	50	44	..	9	21	2	12	53	43	..	
(5) Railway Transport Staff	1	17	..	..	2	..	..	1	17	..	..	2	..	..
(6) Miscellaneous	7	43	3	6	..	99	..	8	44	2	8	4	101	..	
TOTAL STAFF	632	471	14	119	1,351	619	..	576	461	13	130	1,399	544	..	
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).															
	104	145	15	84	90	508	..	116	161	14	111	67	363	..	
IV.—EDUCATIONAL ESTABLISHMENTS															
	62	180	60	70	174	268	13	60	159	61	67	301	390	3	

V.—INDIAN ARMY SERVICE CORPS.	448	811	287	13,456	1,336	5,796	4,567	488	881	292	14,249	1,826	6,021	5,602
Deduct—Numbers taken against Items I, and II.	68	88	1	2	36	80	..	60	21	..	..	..	..	..
Balance	380	723	286	13,454	1,300	5,716	4,567	428	860	292	14,249	1,826	6,021	5,602
VI.—INDIAN ARMY ORDNANCE CORPS	91	610	6	1,407	592	191	85	101	686	6	1,629	611	194	..
Deduct—Numbers taken against Item II.	89	89	..	..	23	..	..	21	42	..	..	20	..	..
Balance	63	521	6	1,407	569	191	85	70	594	6	1,629	591	194	..
VII.—MEDICAL SERVICES	930	819	628	18,210	..	4,678	5,300	996	884	761	4,250	..	4,892	4,300
Deduct—Numbers taken against Item II.	68	12	1	..	..	..	..	74	14	1	..	..	..	..
Balance	862	807	627	18,210	..	4,678	5,300	922	870	760	4,250	..	4,892	4,300
VIII.—VETERINARY SERVICES	60	4	99	568	58	90	222	58	4	82	568	56	90	222
Deduct—Numbers taken against Item II.	17	..	..	..	9	..	..	18	..	..	..	10	..	..
Balance	43	4	99	568	49	90	222	40	4	82	568	46	90	222
IX.—ARMOUR SERVICES	82	18	17	164	807	2,641	..	40	23	28	195	347	3,157	..
Deduct—Numbers shown against Item II.	6	..	..	..	8	..	..	6	..	..	..	..	..	..
Balance	76	18	17	164	801	2,641	..	34	23	28	195	347	3,157	..
X.—MISCELLANEOUS ESTABLISHMENTS (Inclusive of Military Accounts Department).	205	178	136	606	5,558	2,430	109	809	188	146	620	6,055	2,507	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	140	368	..	..	12	5	..	160	409	..	..	12	5	..
XII.—ROYAL AIR FORCE	244	1,840	1	140	404	760	..	256	1,958	1	107	878	794	..
TOTAL INDIA PROPER AND BURMA	6,834	60,248	4,500	1,45,187	10,025	87,347	44,541	7,087	61,881	4,735	149,970	10,522	88,748	45,540
ROYAL INDIAN MARINE	97	86	3	1,194	94	28	80	98	26	2	1,086	114	250	..
MILITARY ENGINEER SERVICES	286	224	..	..	1,145	500	..	236	231	..	..	1,137	500	..

(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., Commissioners, 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 officer 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 natives.

Note 5.—The numbers shown under 1931 differ, in a few cases, from those shown in the Budget for 1931-32, owing to certain discrepancies in the previous year which have now been rectified.

OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1932 is 2,64,106 against 273,937 on 1st April 1931 and 2,11,975 on 1st April 1934. The decrease of 8,825 in 1932 as compared with 1931 is made up of (1) 253 officers with King's commission (2) 1,638 British other ranks, (3) 205 Indian Officers with Viceroy's commission, (4) 4,813 Indian other ranks, (5) 497 clerks and other civilians and (6) 1,395 followers.

8. The number of Indians holding King's Commissions in the Indian Army within the authorised establishment on 1st April 1932 will be 124 excluding 10 officers in the employ of Postal and Cantonments Departments.

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

1	1932.							1931.							
	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-vice.	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-vice.	
	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	6	..	2	..	..	4	3	..	5	..	2	..	4	3
Military Secretary's Branch	3	..	..	..	..	43	19	..	8	..	..	..	48	23
General Staff Branch	28	11	..	2	..	115	89	..	45	13	..	7	118	79	
Adjutant General's Branch	28	3	..	..	..	145	93	..	31	8	..	..	155	99
Quartermaster General's Branch	29	4	..	..	..	109	61	..	30	5	..	..	129	69
Master General of Ordnance	25	20	..	..	..	268	97	..	23	10	..	..	292	100
Central Revision Section	1	2	..	..	..	24	3	..	1	3	..	..	21	3
TOTAL ARMY HEADQUARTERS	150	43	..	11	..	708	365	..	143	36	9	7	753	374	
(6) Miscellaneous—															
Military Prisons and Detention Barracks	1	34	..	..	..	..	12	..	1	34	..	..	4	12
Personal Staff of Governor General	6	..	..	2	..	..	..	..	7	..	2	..	..	..
Garrison Quartermasters, Rest Camps, etc. . . . .	..	..	8	..	6	..	87	..	..	10	..	8	..	89
TOTAL MISCELLANEOUS	7	43	2	6	..	99	..	8	44	2	8	4	101	..	
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—															
Staff College	49	5	..	..	..	7	21	..	49	6	..	2	7	21
Small Arms Schools India—															
Headquarters	2	..	..	..	..	3	..	..	2	..	..	..	2	..
Peshwarli Wing	9	29	..	7	..	26	6	..	12	31	..	8	32	24	
Ahmednagar Wing	9	15	..	1	..	12	3	..	9	18	..	1	10	17	
Physical Training—															
In-pectors . . . . .	..	..	4	..	..	..	..	..	3	4	..	..	..	..
Ambala School	6	11	..	1	..	17	6	..	6	14	..	1	20	24	
Equitation School	5	6	..	1	..	13	3	..	9	8	..	2	14	217	
Senior Officers' School	6	5	..	..	..	8	5	..	6	7	..	..	10	5
Artillery School	7	10	..	3	..	1	5	..	7	10	..	..	13	30
Tank Corps School	5	43	..	..	..	..	1	..	7	50	..	..	..	15
Education of Military Medical pupils . . . . .	..	..	..	..	..	17	..	..	..	..	..	..	12	..
Army Signal School	6	13	..	2	..	10	2	..	6	13	..	2	10	14	
TOTAL TRAINING ESTABLISHMENTS	104	145	15	94	50	508	..	116	161	14	111	67	358	..	

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—

Army Headquarters					2							2		
Command Headquarters	4	4	4											
Districts	21	11	13											
Garrison schools, British troops		125			141							110		
Garrison schools, Indian troops					24							85		
School of Education, Headquarters	8	5	2	2	86	44						6	1	
School of Education, Educational wing	5	3	6	11								11	50	
School of Education, Antigas wing	3	9	1	20	1	9						1	6	
Lawrence Royal Military School, Sanawar	1	9			54	107						59	116	
Lawrence Military Asylum, Murree		3												
Lawrence Military Asylum, Abu		3												
Prince of Wales' Royal Indian Military College, Dehra Dun		2	1		24	54						32	56	
Kitchener College Nowgong	6	3	13	10	83	88	12					23	65	2
King George's Royal Military Schools			19	19	23	99						17	22	
Board of Examiners	1				8	2						3	2	
Officers studying in China and Japan	3													
Military Academy, Dehra Dun	12	3	1	8	81	15								
TOTAL EDUCATIONAL ESTABLISHMENTS	62	180	60	70	874	868	12	60	159	61	57	301	390	2

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	16	8							16	3				
Command Headquarters	16	4							15	7				
District Headquarters	23	13							29	11				
Hospitals [Head II-B]														
Embarkation Staff	3	3	1	2	86	80								
Training Institutions [Head II-A]				80								80		
Supply Companies and Supply Depots (Head II-B (a))	105	323	74		553	1,561	210	118	848	68		620	1,729	210
Animal Transport [Head II-B (e)]	49	40	130	9,892	97	1,408	1,822	57	46	147	10,712	107	1,533	1,804
Mechanical Transport units [Head II-B (f)]	95	174	64	2,843	193	1,386	3,035	101	246	41	2,812	157	1,312	3,588
Mechanical Transport Depot [Head II-B (g)]	13	14	9	433	17	77		10	14	11	605	13	54	
Central Mechanical Transport stores depot (Head II-B (h))	5	19		19	123	23		4	32		9	129	81	
Mechanical Transport Workshops [Head II-B (j)]	21	102	7	165	105	1,186		21	121	5	42	113	1,302	
Vehicle Reserve Depot	2	3	2	55	13	80		2	4		33	4	27	
Technical Inspectors M. T. [Head II-B (i)]	14	5		13	12	9		11	5		6	9	12	
I. A. S. C. Training Establishment [Head II-B (k)]	4	1			2	5		4	1			2	5	
School of Cookery [Head II-B (d)]	1	4			1	4		1	4				4	
I. A. S. C. Record office [Head II-B (b)]	5	5			54	12		5	5			54	12	
Reserve for leave, etc.—														
Mechanical Transport	37	52			37			39				35		
Animal Transport	7	3			9			11	4			9		
Supply Service	27	23			74			41	30			74		
TOTAL INDIA ARMY SERVICE CORPS	643	811	237	13,456	1,336	5,736	4,567	435	831	292	14,249	1,326	6,021	5,602

(a) Figures were omitted to be given here. These were however taken into consideration in Statement I.

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

	1932.							1931.						
	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.
I.—INDIAN ARMY ORDNANCE CORPS—	3	3	4	5	6	7	8	9	10	11	12	13	14	15
Army Headquarters	18	8	..	..	..	..	..	16	12	..	..	..	..	..
Command Headquarters	5	7	..	..	..	..	..	8	7	..	..	..	..	..
District Headquarters	11	24	..	..	15	..	..	12	23	..	..	12	..	..
Ordnance and Clothing depots [Head II-B, (a)].	46	484	6	1,399	563	191	85	53	507	6	1,621	586	194	..
L. A. O. C. School of Instruction [Head II-A, (b)].	1	3	..	8	7	..	..	1	3	..	8	5	..	..
Reserve for leave, etc.	16	84	..	..	..	..	..	16	84	..	..	..	..	..
TOTAL INDIAN ARMY ORDNANCE CORPS	91	619	6	1,407	592	191	85	101	636	6	1,629	611	194	..
VII.—MEDICAL SERVICES—														
(a) Royal Army Medical Corps—														
Army Headquarters	5	..	..	..	..	..	..	6	..	..	..	..	..	..
Command Headquarters	9	..	..	..	..	..	..	7	..	..	..	..	..	..
District Headquarters	19	..	..	..	..	..	..	23	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	..	..	..	..	..	..	..
A. H. C. etc. [Head II-H, (a)]	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Hospitals [Head II-H, (a) to (c)]	210	364	..	..	..	..	..	1	415	..	..	..	..	..
Military Food Laboratory [Head II-L, (d)]	1	7	..	..	..	..	..	1	7	..	..	..	..	..
Army School of Education Belgaum	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ordnance Inspection and Chemical Defence Research.	1	1	..	..	..	..	..	1	1	..	..	..	..	..
Reserve for leave, etc.	18	1	..	..	..	..	..	18	1	..	..	..	..	..
Indian Medical Service—	264	373	..	..	..	..	..	290	424	..	..	..	..	..
Army Headquarters	3	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters	5	..	..	..	..	..	..	6	..	..	..	..	..	..
District Headquarters	16	..	..	..	..	..	..	20	..	..	..	..	..	..
Embarkation Staff	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops [Head III-A]	4	..	11	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps [Head II-H, (e)]	7	..	..	..	..	..	..	6	..	..	..	..	..	..
Hospitals [Head II-H, (a) & (e)]	229	..	..	..	..	..	..	266	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	87	..	..	..	..	..	..	87	..	..	..	..	..	..
Army Dental Corps—	354	..	..	..	..	..	..	397	..	..	..	..	..	..
Army headquarter	..	..	..	..	..	..	..	1	1	..	..	..	..	..
Hospital [Head I-H.]	23	39	..	..	..	..	..	25(a)	51	..	..	..	..	..
	23	39	..	..	..	..	..	26	52	..	..	..	..	..

(d) Indian Medical Department															
Army Headquarters	..	..	2	1	..	..	..	..	..	..	..	..	..	..
Command Headquarters	..	..	1	..	..	..	..	..	..	..	..	..	..	..
District Headquarters	..	..	2	..	..	..	..	..	..	..	..	..	..	..
Embarkation staff	..	..	2	..	..	..	..	..	..	..	..	..	..	..
Indian Hospital Corps [Head II-H. (e)]	..	..	8	..	..	..	..	..	..	..	..	..	..	..
Hospitals [Head II-H.]	..	..	261	391	..	..	..	..	..	261	520	..	..	..
R. I. Military College Dehra Dun	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Medical Store Depots [Head III-A.]	..	..	7	8	..	..	..	..	..	..	8	..	..	..
Army Ordnance and Clothing Factories [Head III-C.]	..	..	5	6	..	..	..	..	..	5	6	..	..	..
Lawrence Royal Military School Murree	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Kitchener College, Nowgong															
Remount Depots [Head II-C. (a)]	..	..	..	1	..	..	..	..	..	..	1	..	..	..
Lawrence Royal Military School, Banawar	..	..	..	1	..	..	..	..	..	..	1	..	..	..
King George's Royal Military Schools	..	..	..	3	..	..	..	..	..	..	3	..	..	..
Education of Military Medical pupils	..	..	1	..	..	..	..	..	..	1	..	..	..	..
Governor-General's Body Guard	..	..	..	1	..	..	..	..	..	..	1	..	..	..
Military Food Laboratory	..	..	..	40	..	..	..	..	..	..	40	..	..	..
Cantonment Hospital	..	..	..	..	..	..	..	..	..	..	..	89	..	..
Reserve for leave, etc.	..	..	65	151	..	..	..	..	..	65	151	..	..	..
	..	..	864	604	..	..	..	..	..	865	742	..	..	..
(e) Female Nurses, etc.—															
Army Headquarters	..	..	1	..	..	..	..	..	..	1	..	..	..	..
Hospitals [Head II-H.]	..	..	278	43	..	..	..	..	..	282	43	..	..	..
	..	..	279	43	..	..	..	..	..	283	43	..	..	..
(f) Indian Hospital Corps—															
Medical Services [Head II-H. (e)]	..	..	..	19	3,210	..	4,673	5,300	..	..	19	4,250	..	4,892 4,300
	..	..	..	19	3,210	..	4,673	5,300	..	..	19	4,250	..	4,892 4,300
TOTAL MEDICAL SERVICES	920	819	623	3,210	..	4,673	5,300	996	884	761	4,250	..	4,892 4,300
VIII.—VETERINARY SERVICES—															
Army Headquarters	..	..	2	..	..	..	..	..	..	2	..	..	..	..
Command Headquarters	..	..	4	..	..	..	..	..	..	4	..	..	..	..
Districts	..	..	11	..	..	8	..	..	..	12	..	..	..	8
Veterinary hospitals [Head II-D. (a)]	36	8	99	568	42	37	222	83	8	82	568	42	87 222
Army Veterinary Schools [Head II-D. (b)]	..	..	2	1	..	..	1	1	..	2	1	..	..	1
Veterinary Record office [Head II-D. (c)]	..	..	..	..	..	..	3	2	..	5	..	..	..	8
Reserve for leave, etc.	..	..	5	..	..	..	..	..	..	..	..	..	..	..
TOTAL VETERINARY SERVICES	60	4	99	568	55	90	222	58	4	82	568	56	90 222
IX.—REMOUNT SERVICES—															
Army Headquarters	..	..	2	..	..	..	..	..	..	2	..	..	..	..
Command Headquarters	..	..	4	..	..	..	8	..	..	4	..	..	..	..
Remount depots [Head II-C. (a)]	9	17	14	154	85	1,694	..	17	22	23	190	190	2,070
Breeding operations [Head II-C. (b)]	12	1	3	..	216	1,007	..	12	1	5	..	217	1,087
Leave Reserve	5	5
TOTAL REMOUNT SERVICES	32	18	17	154	309	2,641	..	40	23	28	195	847	3,157

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

	1931.							1931.						
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
X.—MISCELLANEOUS ESTABLISHMENTS—														
Governor General's Bodyguard [Head I-A. II (a)].	2	..	5	112	..	62	..	2	..	5	112	..	62	..
Governor General's Band [Head II-M. (a)]	..	23	..	..	..	6	..	..	23	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army [Head I-A. II (b)].	80	..	..	..	..	..	..	80	..	..	..	..	..	..
Medical Store depots [Head III-A.]	..	..	..	..	165	554	..	..	..	..	..	148	522	..
Bakeries [Head III-B. (a)].	..	..	..	..	..	1,018	..	..	..	..	..	..	1,018	..
Butcheries [Head III-B. (b)].	..	..	..	..	..	25	169	..	..	..	..	..	25	169
Grass Farms [Head III-D.]	15	54	20	77	116	11	..	15	54	20	78	124	21	..
Dairy Farms [Head III-E.]	4	..	..	..	282	11	..	4	..	..	..	281	11	..
Ordinance and Clothing Factories [Head III-C.]	50	20	..	2	766	91	..	54	87	..	8	750	180	..
Ordinance Inspection and Chemical Defence Research [Head II-L. (a)].	38	60	..	35	128	..	..	34	55	..	34	157	..	..
Controlled Flour Mills [Head II-I. (a) (4)]	..	..	..	..	8	..	..	..	..	..	..	8	..	..
Military accounts offices [Head II-I.]	53	..	90	..	3,940	639	..	59	..	101(a)	..	4,483 (a)	709 (a)	..
Ecclesiastical establishments [Head II-J. (a) and M. (e)].	7	..	..	343	..	..	..	7	..	..	343	..	..	..
Administration of Cantonments [Head II-K.]	36	..	15	..	..	..	..	41	..	15	..	..	..	..
Recruiting Staff [Head II-M. (b)]	7	..	5	37	151	..	..	9	..	4	50	103	..	..
Hill Sanitaria and depots [Head II-M. (c)]	..	10	..	..	..	..	..	..	10	..	..	..	..	..
Military Attachés [Head II-N.]	2	..	1	..	..	..	..	2	..	1	..	..	..	..
Vocational Training Establishments	1	1	..	..	2	..	..	2	4	..	..	..	..	..
TOTAL MISCELLANEOUS ESTABLISHMENTS	295	173	136	606	5,558	2,420	169	309	188	146	620	6,055	2,507	169
XI.—AUXILIARY AND TERRITORIAL FORCES.														
Army Headquarters	2	3	..	..	..	2	..	2	3	..	..	..	2	..
Command Headquarters	1	3	..	..	4	3	..	3	3	..	..	4	3	..
District Headquarters	4	6	..	..	8	..	..	4	6	..	..	8	..	..
Auxiliary Force	57	33	..	..	..	..	..	57	33	..	..	..	..	..
Territorial Force	76	33	..	..	..	..	..	94	39	..	..	..	..	..
TOTAL AUXILIARY AND TERRITORIAL FORCES	140	388	..	..	12	5	..	160	409	..	..	12	5	..

XII.—ROYAL AIR FORCE—														
Squadrons and Staff at Group, Wing Stations, and Wing Head-quarters.	160	1,083	..	76	71	456	..	162	970	..	76	57	465	..
Heavy Transport Flight	5	9	..	..	..	..	..	4	6	..	..	..	..	..
Royal Air Force Hill Depot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Indian Air Force	1	2	..	22†	..	..	..	..	..	..	..	..	..	..
Staff College, Quetta	3	6	..	..	7	..	..	2	..	..	..	..	..	..
R. A. F. Education	6	..	..	..	..	..	..	7	6	..	..	7	..	..
Royal Air Force Medical Service	10	27	..	..	..	..	..	10	27	..	..	..	..	..
Aircraft depot	29	576	1	35	233	159	..	40	804	1	29	180	188	..
Aircraft park	11	125	..	7	95	95	..	10	128	..	2	73	99	..
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	20	12	..	..	59	41	..	21	12	..	..	61	42	..
TOTAL ROYAL AIR FORCE	244	1,840	1	140	464	760	..	256	1,953	1	107	878	794	..

* This establishment varies according to local conditions under the orders of the General Officer Commanding-in-Chief.
† Indian apprentices for Indian Air Force.

(a) The numbers shown under 1931 differ, in a few cases, from those shown in the Budget for 1931-32, owing to certain discrepancies in the previous year which have now been rectified.

FOR THE YEAR 1932-33.

MILITARY SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1932 AND 1st APRIL 1931.

	1932.					1931.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
FIGHTING UNITS—										
(1) Cavalry	13,907					14,029				
(2) Artillery	6,918	561	3,928			6,949	561	3,928		
(3) Engineers—Sappers and Miners	364		330	26		420		330	26	
(4) Infantry and Pio- neers		78	6,511				78	6,511		
(5) Signals	1,313	13	660			1,444	13	660		
TOTAL FIGHTING UNITS	23,591	651	11,434	26		22,833	651	11,434	26	
II.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport	183	436	13,711	13	4,128	183	443	13,681	13	4,513
Supplies		4					4			
III.—VETERINARY SER- VICES.										
		130					130			
IV.—REMOUNT SERVICES										
	(a) 6,905		(b) 3,580	1,278		(a) 6,905		(b) 3,580	1,278	
V.—TRAINING ESTABLISH- MENTS.										
	84		88			143		88		
VI.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General's Body-Guard	93					93				
TOTAL INDIA PROPER AND BURMA.	39,858	1,221	38,753	1,316	4,128	39,156	1,228	39,023	1,556	4,513

*Elephants.

(a)	1932.		1931.		(b)	1932.		1931.	
	Horses	2,759	2,759				Mules	400	400
Horses Stallion	351	351			Mules young stock	2,800	2,800		
Brood mare and foals	1,05	1,05			Donkeys stallions	230	230		
Horses, young stock	3,690	3,690			" mares	50	50		
					" foals and yearling young stock	25	25		
						69	69		
	6,905	6,905				3,530	3,530		

ARMY—PART A.—STANDING ARMY.

ARMY.
SUMMARY OF ESTIMATES.

Heads.	ACCOUNTS, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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 CASUALTY EXPEN- DITURE ON THE FIGHT- ING SERVICES.	18,94,76,177	12,01,934	18,83,74,243	18,69,62,000	16,58,000	18,53,04,000	18,54,45,000	18,65,000	18,35,80,000	17,55,48,000	10,93,000	17,44,55,000
II.—ADMINISTRATIVE SERVICES.	7,10,46,061	11,19,814	6,99,26,247	7,31,74,000	12,23,000	7,19,51,000	7,07,52,000	12,98,000	6,94,46,000	6,52,58,000	12,01,000	6,40,57,000
III.—MANUFACTURING ESTABLISHMENTS.	3,01,53,751	1,78,540	2,99,74,211	3,21,00,000	68,76,000	2,52,24,000	2,92,61,000	68,21,000	2,24,40,000	2,73,24,000	73,25,000	1,99,99,000
IV.—ARMY HEAD- QUARTERS, STAFF OF COMMAND, ETC.	2,19,05,661	16,767	2,18,88,894	2,16,96,000	54,000	2,16,42,000	2,10,43,000	55,000	2,09,88,000	1,90,04,000	55,000	1,89,40,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.	5,67,06,389	1,59,41,230	4,07,65,069	4,87,06,000	1,26,37,000	3,60,19,000	4,58,32,000	1,38,12,000	3,20,20,000	4,22,84,000	1,28,52,000	2,94,32,000
VI.—SPECIAL SER- VICES.	4,44,398	18,433	4,25,966	11,000	1,000	10,000	21,08,000	2,000	21,06,000	9,000	1,000	8,000
VII.—TRANSPORTA- TION, ORDNANCE, AND WEATHER ESTABLISHMENTS AND MISCELLANEOUS.	2,31,67,197	36,53,749	2,95,14,448	3,24,93,000	24,84,000	3,00,09,000	3,27,18,000	27,99,000	2,99,19,000	3,13,17,000	26,07,000	2,37,10,000
VIII.—NON-EFFECTIVE BARRACKS AND RECRUITS.	8,51,87,551	2,08,58,956	7,43,28,595	8,43,12,000	95,72,000	7,47,40,000	8,49,18,000	97,53,000	7,51,65,000	8,40,57,000	77,78,000	7,62,79,000
TOTAL PART A.— STANDING ARMY	48,80,86,680	2,79,88,413	46,50,97,667	47,94,54,000	3,45,55,000	44,48,99,000	47,20,77,000	3,64,05,000	43,56,72,000	44,48,01,000	3,29,12,000	41,18,89,000
PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES.	90,30,068	25,493	89,94,575	91,03,000	20,000	90,83,000	93,71,000	30,000	93,41,000	94,36,000	25,000	84,11,000
PART C.—ROYAL AIR FORCE.	2,48,85,793	2,85,804	2,46,01,798	2,23,12,000	1,56,000	2,20,56,000	2,11,01,000	2,96,000	2,08,05,000	1,59,57,000	1,66,000	1,57,91,000
GRAND TOTAL	53,19,91,850	3,22,97,815	48,86,94,355	51,07,69,000	3,47,31,000	47,80,38,000	50,25,49,000	3,67,31,000	46,58,18,000	46,91,94,000	3,21,06,000	43,60,91,000

EXPLANATIONS.

Budget 1932-33 (net) is less than Budget 1931-32 (net) by Rs. 3,99 lakhs (roundly). The decrease is due to the following factors :—

	In lakhs of Rs.
<i>Decreases—</i>	
1. Effect of retrenchment measures	1,98
2. Emergency pay cuts	1,25
3. Smaller provision for pay and allowances of officers of Fighting Services in India (other than emergency cuts) based on progress of actuals	8
4. Decrease under pay and allowances of British soldiers (other than emergency cuts) as a result of men on reduced rates of pay coming to India in replacement of men on higher rates of pay	3
5. Smaller reserves at the disposal of the Principal Staff Officers for special new measures	15
6. Purchase and manufacture of stores (excluding B. A. F.) due chiefly to no provision being made for the furtherance of the special programme such as mechanisation etc. and smaller production charges in Grass and Dairy Farms, partly counterbalanced by anticipated increase in prices of foodgrains	62
7. Smaller provision for special expenditure on the expansion of the Territorial Force	1
8. Less expenditure on Royal Air Force re-equipment as the programme is approaching completion	29
9. Smaller provision for payments in England of—	
(a) Furlough allowances, leave and deputation salaries and leave allowances paid by non-military departments	4
(b) Marriage allowances and allotments	7
10. Smaller provision for contribution payable to His Majesty's Government towards the military expenditure of Aden	1
11. Other variations (net)	2
	4,55
<i>Increases—</i>	
1. Terminal charges in connection with retrenchments	21
2. Provision for the Military Academy at Dehra Dun	7
3. Increased provision under Supply and Mechanical Transport Services owing to an underestimate in 1931-32	8
4. Increased contribution by the Army to the Survey of India	3
5. Rail charges due mainly to increase in rates	8
6. Larger non-Effective expenditure (net) due mainly to less arrear receipts partly counterbalanced by elimination of the provision for payment of commuted value of pensions paid in India under military rules, owing to the decision to finance such payments outside Revenue in the first instance	9
	58
Net decrease	3,99

MILITARY SERVICES ESTIMATES

EXPLANATIONS—*contd.*

Revised 1931-32 (net) is less than Budget 1931-32 (net) by Rs. 1,02 lakhs (roundly). The decrease is due to the following causes :—

	In lakhs of Rs.
<i>Decreases—</i>	
1. Proceeds of Emergency pay cut	39
2. Savings accruing from retrenchment measures	41
3. Fall in prices (mainly foodgrains and other provisions)	21
4. Larger credits from sale of stores to other Governments	10
5. Postponement of replacement of certain equipment, pending perfection of a new pattern	5
6. Savings from the special grant for the expansion of the Territorial Force	2
7. Refund of a portion of the compensation originally awarded in connection with the acquisition of land for the extension of the Gun and Shell factory, Cossipore	6
8. Postponement (partial) of the Royal Air Force building programme	4
9. Transfer of funds to Marine and Military Engineer Services (net)	3
10. General savings in expenditure (net) partly as a result of economies	9
	1,40
<i>Increases—</i>	
1. Expenditure on Burma rebellion and civil disturbances	22
2. Repayment to General Revenues of the estimated savings in 1928-29 and 1929-30 from the grant for the expansion of the Territorial Force	6
3. Loss on exchange (net)	8
	38
et decrease	1,02

Approximate annual effective cost of typical units :

Detailed items.	British.	British	Indian.	Indian
	Cavalry.	Infantry.	Cavalry.	Infantry.
	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,53,880	9,92,900	3,77,840	4,24,640
2. Provisions	1,07,110	1,91,180	41,920	65,010
3. Clothing	70,080	1,04,900	30,720	49,170
4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance .	93,650	1,08,320	33,480	38,100
5. Travelling and carriage of stores .	20,640	16,210	33,570	15,610
6. Animals and forage	1,96,610	13,760	1,83,760	11,070
7. Stores	77,700	82,500	70,020	64,360
8. Miscellaneous	16,350	14,570	10,710	11,890
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance	2,21,960	3,37,010	..	..
Total	16,57,980	18,61,350	7,82,020	6,79,850
or roundly	16,58,000	18,61,000	7,82,000	6,80,000

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

Item 4.—Includes cost of officers' quarters etc, but excludes cost of maintenance of barracks.

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

SUMMARY OF ESTIMATE.

Sub-heads,	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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 PROVINCES AND BURMA.	15,41,16,653	3,04,263	15,38,12,390	15,15,16,000	3,87,000	15,11,29,000	15,03,46,000	3,60,000	14,99,86,000	14,11,95,000	3,33,000	14,08,62,000
B—UNITS SERV- ING IN THE COLO- NIES	4,06,549	2,79,694	1,26,855	3,95,030	3,75,000	30,000	3,77,000	2,20,000	1,57,000	3,81,000	2,32,000	1,49,000
TOTAL INDIA	15,45,23,202	5,83,957	15,39,39,245	15,19,11,000	7,62,000	15,11,49,000	15,07,23,000	5,80,000	15,01,43,000	14,15,76,000	5,65,000	14,10,11,000
ENGLAND	3,45,01,515	6,09,537	3,38,91,978	3,50,51,000	8,96,000	3,41,55,000	3,44,81,000	12,76,000	3,32,05,000	3,39,72,000	5,28,000	3,34,44,000
EXCHANGE	4,51,460	8,440	4,43,020	..	..	..	2,41,000	9,000	2,32,000	..	..	..
TOTAL HEAD I	18,94,76,177	12,01,934	18,82,74,243	18,69,62,000	16,58,000	18,53,04,000	18,54,45,000	18,65,000	18,35,80,000	17,55,48,000	10,93,000	17,44,55,000

(a) Includes Rs. — 81 lakh for new measures.

EXPLANATION.

Budget 1932-33 is less than Budget 1931-32 by Rs. 1,08·49 lakhs (net) as the result mainly of the following variations :—

Decreases—

	In lakhs of Rupees.
(1) Retrenchments	48·08
(2) Emergency pay cut	54·94
(3) Pay and allowances of officers (other than emergency cuts) based on actuals	8·09
(4) Effect of British soldiers on revised (lower) rates of pay coming to India in replacement of men on higher rates	2·23 2·83
(5) Expenditure in England due mainly to smaller payments of marriage allowances and allotments, leave allowances paid by non-military departments and furlough allowances	10·79
	<u>1,24·73</u>

Increases—

(1) Terminal charges in connection with retrenchment measures	9·18
(2) Decrease in receipts (The Budget for 1931-32 included a non-recurring credit of Rs. 4·80 lakhs as India's share of the surplus in the Army Navy and Air Force Insurance Fund)	5·65
(3) Other miscellaneous items (net)	1·41
	<u>16·24</u>
	<u>1,08·49</u>

MAIN BRAD 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.

1931-32. Officers with King's commissions.				Numbers.				1932-33. Officers with King's commissions.				Budget Estimate.					
Units.	British officers.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Follo- wers.	Units.	British officers.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Follo- wers.	1931-32. Rs.	1932-33. Rs.
5	135	..	135	2,866	..	50	1,370	5	135	..	135	2,866	..	50	1,270		
21	268	26	294	..	399	10,381	4,326	21	262	32	294	..	399	10,360	4,116		
..	403	26	429	2,866	399	10,461	5,696	..	397	32	429	2,866	399	10,410	5,386		
4	28	..	28	824	4	280	306	4	28	..	28	772	4	280	460		
14	101	..	101	6,824	40	2,208	2,433	14	288	..	288	6,430	41	1,859	2,534		
9	134	..	134	860	123	6,621	771	9	140	..	140	672	122	6,717	774		
3	54	..	54	1,226	10	442	204	3	52	..	52	1,112	10	422	122		
4	20	..	20	327	4	194	36	4	24	..	24	400	4	194	32		
3	22	..	22	90	22	1,456	211	3	22	..	22	90	22	1,434	211		
..	559	..	559	9,151	203	11,181	4,051	..	554	..	554	9,476	203	10,906	4,133		
3	117	..	117	124	149	7,231	613	3	113	..	113	179	143	6,935	569		
..	66	7	103	..	134	5,801	281	..	94	9	103	..	134	5,787	281		
..	66	7	103	..	134	5,801	281	..	94	9	103	..	134	5,787	281		
45	1,260	..	1,260	39,787	45	1,890	2,745	45	1,260	..	1,260	38,933	45	1,935	2,745		
1	1	..	1	..	3	248	12	1	1	..	1	..	4	246	12		
30	900	60	960	..	1,601	56,639	3,600	78	876	60	936	..	1,561	55,067	3,510		
20	260	..	260	..	441	18,399	1,100	20	260	..	260	..	441	18,239	1,100		
13	90	..	90	..	126	641	54	13	90	..	90	..	90	839	54		
30	30	..	30	..	160	11,120	640	78	78	..	78	..	166	11,864	624		
..	2,391	60	2,451	39,787	2,376	89,957	8,151	..	2,565	60	2,625	38,933	2,297	87,870	8,045	9,78,96,300	9,11,88,970

EXPENDITURE.

(I) Fighting services—		
Minor Heads—		
(a) British Cavalry	43,29,500	39,95,630
(b) Indian Cavalry	82,73,000	79,05,970
	1,26,02,500	1,19,01,600
(c) Royal Horse Artillery	13,15,110	11,57,190
(d) Royal Field Artillery	1,12,39,000	97,47,830
(e) Mountain Artillery	45,82,000	43,54,990
(f) Medium Artillery	22,80,000	18,72,710
(g) Heavy Artillery	6,14,000	7,24,800
(h) Training Centres, Depots, etc.	9,48,000	8,77,450
	2,09,18,110	1,87,84,970
(C) Engineers	52,25,890	51,18,650
(F) Pioneers—		
(1) Active battalions		
(2) Hazara Pioneers		
(3) Corps Headquarters	81,87,000	29,61,270
(4) Companies (training) excluding one of Hazara Pioneers	81,87,000	28,61,270
(K) British Infantry—		
(1) British Infantry Battalions	5,02,39,800	4,69,41,110
(2) Training Company for ditto		
(F) Indian Infantry—		
(1) Indian Infantry battalions, Active		
(2) Indian Infantry Battalions, Gurkhas	4,71,86,506	4,42,47,560
(3) Indian Infantry battalions, Training		
(4) Headquarters		
(ii) Companies		

2	4	..	4	4	256	2	4	..	4	4	256	(m) Royal Tank Corp—		
100	..	100	1,164	..	..	256	..	100	..	100	1,164	..	..	256	(1) Headquarters	24,01,700	22,97,720
159	..	159	2,246	71	8,478	789	..	153	..	153	2,246	68	8,437	743	(2) Armoured Car Companies	24,01,700	22,97,720	
..	..	..	..	..	2,043	..	..	..	..	..	..	..	2,943	..	(n) Indian Signal Corps .	63,08,500	61,26,410
..	..	..	..	..	2,329	..	..	..	..	..	..	..	2,329	..	(o) Reservists—		
..	..	..	..	..	1,678	..	..	..	..	..	..	..	1,678	..	(1) Cavalry		
..	..	..	..	..	1,221	..	..	..	..	..	..	..	1,221	..	(2) Artillery		
..	..	..	..	..	24,680	..	..	..	..	..	..	..	24,120	..	(3) Engineers	26,48,000	22,16,710
1	..	1	1	..	694	3	..	1	..	1	..	..	994	..	(4) Pioneers		
..	..	..	..	..	654	..	..	..	..	..	..	..	654	..	(5) Infantry		
..	..	..	..	..	748	..	..	..	..	..	..	..	247	..	(6) Signal service		
1	..	1	1	..	85,245	3	..	1	..	1	..	..	84,186	3	(7) Railway Nucleus Reserve.	26,48,000	22,16,710
4,028	93	4,119	56,199	3,832	1,63,299	19,790	..	3,977	101	4,078	54,864	3,244	1,59,531	19,416	(8) Supplementary Reserve.			
2	..	2	..	5	112	62	..	2	..	2	..	5	112	62	Total (I) Fighting services	15,06,83,000	14,04,41,000	
68	12	80	..	..	..	..	..	57	28	80	..	..	..	..	(II) Miscellaneous—		
70	12	82	..	5	112	62	..	59	23	82	..	5	112	62	(a) Governor-General's Body Guard	1,17,700	1,09,000	
4,096	105	4,201	56,199	3,837	1,63,411	19,852	..	4,036	124	4,160	54,864	3,249	1,59,643	19,478	(b) Officers with King's commissions un-employed or under training for the Indian Army	4,35,300	3,65,000	
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(c) Leave allowances paid by non-military departments	2,80,000	2,80,000
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Total	8,33,000	7,54,000
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Total—Sub-head A.— Forces in India Proper and Burma	15,15,16,000	14,11,95,000

NOTE.—The difference of 208 in the number of Indian other ranks against Royal Field Artillery under 1931-32, as compared with the number shown in the Budget for that year is due to the fact that certain re-organisation taken into account in the Budget for 1931-32 did not actually take place.

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, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	
1931- 32.	1932- 33.	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—					
4,119	4,078	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	3,71,61,861	{ 3,72,19,000 1,200	3,55,40,000 3,30,75,180
56,199	54,784	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	5,51,24,252	{ 5,34,39,820 —1,16,780	5,39,13,000 4,98,79,310
3,332 1,61,601 899	3,244 1,58,630	(3) Pay and allowances * (including money al- lowances) of Indian Offi- cers and all other ranks including civilians	4,03,34,850	{ 3,96,99,840 30,760	4,03,58,000 3,90,21,300
1,400	901	(4) Pay and allowances of Indian reservists (other than regulars)	9,673	30,000	30,000 28,000
		(5) Pay and allowances of clerical and other Indian establishment . . . . .	..	6,000	6,000 6,000
19,790	19,416	(6) Pay and allowances (including money al- lowances) of followers	40,35,525	{ 40,39,000 —935	40,12,000 40,29,750
		(7) Money compensation in lieu of rations to British troops	4,12,848	3,76,000	4,06,000 3,46,840
		(8) Money compensation in lieu of rations to Indian troops and followers			
		(9) Kit and clothing al- lowances for British troops	55,44,089	{ 55,66,000 130	52,95,000 49,44,490
		(10) Kit and clothing al- lowances for Indian troops and followers	50,88,283	{ 52,58,000 —145	47,42,000 42,51,480
		(11) Prizes for skill-at arms and contract and miscellaneous allowan- ces	20,15,909	{ 21,26,000 —80	19,40,000 18,56,180
		(12) Incidental expenses	5,92,223	5,80,000	5,55,000 4,92,860
Carried over .		15,03,19,513	14,82,33,800	14,67,97,000	13,79,31,390

*Includes 200 Recruit Boys.

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	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	15,03,19,513	14,82,33,800	14,67,97,000	13,79,31,390
(13) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	17,303	30,000	18,000	21,000
(14) Deferred pay to Indian troops	21,67,390	20,35,000	23,85,000	21,33,490
(15) Miscellaneous expen- diture incurred regi- mentally on account of stores	1,72,218	{ 1,73,610 4,200	1,60,000	1,65,760
(16) Expenditure on an- nual practice, field train and telegraph stores and equipment.	2,30,908	2,06,390	2,06,000	1,85,360
(17) Expenditure on itrainng of military telegraphists				4,000
TOTAL SUB-HEAD A (I).	15,29,07,332	15,06,83,000	14,95,66,000	14,04,41,000

EXPLANATIONS.

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

(1)—Fighting services.

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry Regiments of the British Cavalry Establishment, namely 24, 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. (including Indian officers with King's Commissions).	Indian Officers.	Indian Other Ranks.	Followers.
14	19	493	198

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 Royal Artillery in India is being reorganised in 1932 and 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 (Higher establishment.)	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.	5 Brigades.
Field, Horsed (Lower establishment.)	4	3 Batteries of four 18 prs. each and 1 battery of four 4.5" Hows. or 2 Batteries of four 18 prs. each and 2 batteries of four 4.5" Hows, each.	4 Brigades.
Field, Mechanized	4	2 Batteries of four 18 prs. each, and 2 Batteries of four 4.5" Hows. each.	1 Brigade.
Field, Reinforcement	2	1 Battery of four 18 prs. and 1 battery of four 4.5" Hows.	1 Brigade.
Mountain	4	1 Light Battery (British) 3 Indian Mountain Batteries each of four 3.7" Hows.	6 Brigades. 1 Unbrigaded Battery. 1 Section—Chitral.
Medium	4	3 Batteries of four 6" Hows. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Air craft	..	Eight 3 inch 20 cwt.	1 Battery.
Heavy	..	Various	2 Batteries.

(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. 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 Depôts 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 Locars, 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 two Railway Companies were disbanded in 1931.
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 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.

Each Rifle Company has 8 Lewis Guns.

The Machine Gun Company is organised into:—

Headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

Indian Infantry.

In 1914 the number of Indian infantry units was:—

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

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

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

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

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

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

(3) *Reserve Establishment*.—The total infantry reserve establishment (for 79 † battalions at 280 per battalion) is 22,120 (class A 5,372 : class B 16,748). 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. Os. 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 depôt called the Signals Service Depôt 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. *Depôts*.—The depôts 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.
† include 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 (electricians, fitters M. T., tin and copper-smiths, 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 23 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 Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all 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 (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements :—

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

The pay of Indian Army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which 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 5 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 (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. 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, persons allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles are included under this head. Rs. 2 per mensem during winter months and Rs. 1 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 nerrick 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. 94.

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. 42-12-0 per annum and Rs. 42 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. 35-4-0 and Rs. 34-8-0 per annum, respectively. In the case of enrolled followers serving with mounted and dismounted units the rates are Rs. 22-8-0 and Rs. 20-4-0 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, and the supply of water from other than military sources such as municipalities, etc.

Item (13).—Deferred pay to British non-commissioned officers and men enlisted before 1st April 1898 and gratuities to British non-commissioned officers and men enlisted after 31st 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. The rate is being reduced to Re. 1 in the case of future entrants.

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 repairs 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 unit consumed, repaired and replaced and of stores used in the sappers and miners park and for field practice, is compiled under this head.

EXPLANATIONS—concl'd.

The following main changes in the organization of the Army in India have been considered in Budget, 1932-33 :—

- (a) Reduction of 100 followers (syces) in British Cavalry Regiments.
- (b) Reduction of 210 followers (syces) in Indian Cavalry Regiments.
- (c) Re-organization of the Royal Artillery entailing a probable reduction of 5 British officers, 475 British other ranks and 275 Indian other ranks and an increase of 82 followers.
- (d) Disbandment of 2 Railway Companies, Sappers and Miners, and other minor changes entailing a reduction of 4 British officers, 5 British other ranks, 6 Indian officers, 296 Indian other ranks and 44 followers.
- (e) Abolition of Anti-Tank Platoons in British Infantry battalions entailing a reduction of 855 British other ranks.
- (f) Disbandment of 2 Indian Infantry battalions (including the 2 training companies) entailing a reduction of 26 British officers, 44 Indian officers, 1,714 Indian other ranks, 106 followers, and 560 reservists.
- (g) Reduction of 100 Gurkha Recruit Boys.
- (h) Re-organization in the Indian Signal Service and other minor changes entailing a reduction of 6 British officers, 3 Indian officers, 36 Indian other ranks and an increase of 4 followers.
- (i) Abolition of specialist Indian Officers serving with Training battalions, Indian Infantry entailing a decrease of 36 Indian officers.
- (j) Reduction in the educational establishment of Indian Army units involving a decrease of 231 Indian other ranks.
- (k) Revision of the pay establishment of Indian Infantry and Gurkha battalions involving a reduction of 1 Indian other rank per Training Company (Indian Infantry) and 1 per Gurkha battalion—Total 98.
- (l) Re-organization of the Indian Supplementary Reserve involving a reduction of 499 reservists.

Budget, 1932-33 is less than Budget, 1931-32 by Rs. 1,02.42 lakhs due chiefly to the following causes :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchments	48.05
(2) Emergency pay cuts.	54.53
(3) Pay and allowances of officers (other than emergency cuts) based on actuals	8.09
(4) Effect of British soldiers on revised (lower) rates of pay coming to India in replacement of men on higher rates of pay	2.83
	1,13.50
<i>Increases—</i>	
1. Terminal charges in connection with retrenchments	9.18
2. Other miscellaneous items (net)	1.90
	11.08
Net decrease	1,02.42

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,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-33.	1932-33.
		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				
			9,30,000		8,12,500
2,866	2,866				
			27,75,000		25,99,000
50	50		11,000		
			15,000		16,000
1,370	1,270				
			2,40,000		2,18,500
			5,000		14,000
			2,84,000		2,53,870
			5,000		3,770
			75,000		65,990
			7,000		7,000
			1,500		2,000
			3,000		3,000
Total Minor Head (a)		43,59,279	43,29,500	..	39,95,630
Carried over		43,59,279	43,29,500	..	39,95,630

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers .		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	Rs.	Rs.	Rs.
Brought forward		43,59,279	43,29,500	..	39,95,630
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(1) 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	28,60,000		25,82,000
10,780	10,759	(2) Pay and allowances (including money allow- ances) of Indian officers and all other ranks	37,70,000		37,63,980
4,326	4,116	(3) Pay and allowances (including money allow- ances) of followers	8,10,000		7,75,350
		(4) Money compensation in lieu of rations to British troops			
		(5) Money compensation in lieu of rations to Indian troops and followers	19,000		19,050
		(6) Kit and clothing allow- ances for British troops			
		(7) Kit and clothing allow- ances for Indian troops and followers	4,40,000		3,75,000
		(8) Prizes for skill at arms and contract and miscellaneous allowan- ces	2,00,000		1,92,630
		(9) Incidental expenses. (10) Deferred pay to Indian troops	25,000		19,960
		(11) Miscellaneous expen- diture incurred regi- mentally on account of stores	1,40,000		1,70,000
			9,000		8,000
Total Minor Head (b)		81,74,496	82,73,000	..	79,05,970
.. Carried over		1,25,33,775	1,26,02,500	..	1,19,01,600

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		1,25,33,775	1,26,02,500	..	1,19,01,600
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	2,00,000		1,75,800
824	772	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	{ 8,30,490 680		7,20,180
284	284	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	{ 80,000 —2,030		70,560
396	460	(4) Pay and allowances (including money al- lowances) of followers.	{ 82,000 —310		87,650
		(5) Money compensation in lieu of rations to British troops	{ 3,000		1,260
		(6) Money compensation in lieu of rations to Indian troops and followers	{ 75,000 480		69,300
		(7) Kit and clothing al- lowances for British troops	{ 18,000 —310		10,840
		(8) Kit and clothing allowances for Indian troops and followers	{ 19,000 3,000		13,940 2,660
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances	500		1,000
		(10) Incidental expenses.	5,000		3,000
		(11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve			
		(12) Deferred pay to Indian troops			
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores	610		1,000
Total Minor Head (c) .		13,45,933	13,15,110	..	11,57,190
Carried over		1,38,79,708	1,39,17,610	..	1,30,58,790

CASH EXPENDITURE ON THE FIGHTING SERVICES—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,38,79,708	1,39,17,610	..	1,30,58,790
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(1) FIGHTING SERVICES—contd.					
MINOR HEAD (d)—ROYAL FIELD ARTILLERY.					
Detailed heads—					
301	288	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	23,00,000		20,67,000
6,824	6,430	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	{ 68,50,500 -28,500		57,78,400
2,248	1,900	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	6,20,000		5,60,540
2,433	2,534	(4) Pay and allowances (including money allow- ances) of followers	5,00,000		4,83,520
		(5) Money compensation in lieu of rations to British troops			
		(6) Money compensation in lieu of rations to Indian troops and followers	12,000		14,000
		(7) Kit and clothing allowances for British troops	6,75,000		5,69,490
		(8) Kit and clothing allowances for Indian troops and followers	1,00,000		61,290
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces	1,35,000		1,24,590
		(10) Incidental expenses	37,000		44,000
		(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	30,000		40,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores	4,000		3,000
Total Minor Head (d)		1,15,82,085	1,12,39,000	..	97,47,830
Carried over		2,54,61,793	2,51,56,610	..	2,28,06,620

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Budget	Revised	Budget
1931-	1932-		Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
			Rs.	Rs.	Rs.
Brought forward		•	2,54,61,793	2,51,56,610	2,25,06,620
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(1) FIGHTING SERVICES—contd.					
MINOR HEAD(e)—MOUNTAIN ARTILLERY.					
Detailed heads—					
134	140	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.)		13,00,000	11,46,400
660	672	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	{	6,50,000	6,54,090
6,744	6,839	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		—2,900	
				18,59,900	18,64,860
771	774	(4) Pay and allowances (including money al- lowances) of followers		1,86,600	1,91,980
		(5) Money compensation in lieu of rations to British troops			
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers		19,000	14,000
		(7) Kit and clothing allowances for British troops		70,000	62,670
		(8) Kit and clothing allowances for Indian troops and followers.		2,65,000	2,25,240
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces		85,000	78,750
		(10) Incidental expenses.		18,000	15,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		1,000	1,000
		(12) Deferred pay to Indian troops		80,000	1,00,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		1,000	1,000
Total Minor Head (e)		•	45,34,259	45,32,000	43,54,990
Carried over		•	2,99,96,052	2,96,88,610	2,71,61,610

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	Rs.	Rs.	Rs.
		Brought forward	2,99,96,052	2,96,88,610	..	2,71,61,610
SUB-HEAD A.—FORCES IN INDIA						
PROPER AND BURMA—<i>contd.</i>						
(I) FIGHTING SERVICES—<i>contd.</i>						
MINOR HEAD (f)—MEDIUM						
ARTILLERY.						
Detailed heads—						
54	52	(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions		4,00,000		3,78,800
1,226	1,112	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		{ 12,80,000		10,19,180
452	432	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including civilians		{ —6,000		
204	122	(4) Pay and allowances (including money allowances) of followers		3,30,000		2,76,660
		(5) Money compensation in lieu of rations to British troops		64,000		38,580
		(6) Money compensation in lieu of rations to Indian troops and followers		3,000		3,000
		(7) Kit and clothing allowances for British troops		1,30,000		96,530
		(8) Kit and clothing allowances for Indian troops and followers		30,000		19,040
		(9) Prizes for skill at arms and contract and miscellaneous allowances		19,000		16,920
		(10) Incidental expenses.		8,000		6,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		1,000		1,000
		(12) Deferred pay to Indian troops		5,000		16,000
		(13) Miscellaneous expenditure incurred regimentally on account of stores		1,000		1,000
Total Minor Head (f)			23,62,850	22,65,000	..	18,72,710
Carried over			3,23,58,902	3,19,53,610	..	2,90,34,320

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931.	1932- 32. 33.				
		Rs.	Rs.	Rs.	Rs.
		3,23,58,902	3,19,53,610	..	2,90,34,320
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.					
(1) FIGHTING SERVICES—contd.					
MINOR HEAD (g)—HEAVY ARTILLERY.					
Detailed heads—					
20	24	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	1,85,000		1,62,000
327	400	(2) Pay and allowances (including messing al- lowance and allow- ances for families) of British soldiers	3,12,800		4,44,280
198	198	(3) Pay and allowances (including money allow- ances) of Indian offi- cers and all other ranks	55,000		49,600
36	32	(4) Pay and allowances (including money allow- ances) of followers	8,000		6,820
		(5) Money compensation in lieu of rations to British troops			
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers	1,000		1,000
		(7) Kit and clothing al- lowances for British troops	28,000		35,950
		(8) Kit and clothing allowances for Indian troops and followers	8,000		6,190
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances	7,000		6,960
		(10) Incidental expenses	8,000		7,000
		(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		4,000
		(13) Miscellaneous expen- diture incurred regu- larly on account of stores	1,000		1,000
		Total Minor Head (g)	6,14,871	6,14,000	7,24,800
		Carried over	3,29,73,773	3,25,87,610	2,97,59,120

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932.		Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,29,73,773	3,25,87,610	..	2,97,59,120
SUB-HEAD A.—FORCES IN INDIA					
PROPER AND BURMA— <i>contd.</i>					
(1) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (h)—TRAINING CENTRES AND DEPTS. ARTILLERY—					
Detailed heads—					
22	22	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	2,40,000		1,99,000
90	90	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 1,30,000		1,08,000
1,458	1,458	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks	{ —600		
211	211	(4) Pay and allowances (including money allowances) of followers	4,30,000		4,33,670
		(5) Money compensation in lieu of rations to British troops	{ 48,000		49,000
		(6) Money compensation in lieu of rations to Indian troops and followers	{ 4,000		4,000
		(7) Kit and clothing allowances for British troops	4,000		3,630
		(8) Kit and clothing allowances for Indian troops and followers	64,000		48,420
		(9) Prizes for skill at arms and contract and miscellaneous allowances	9,000		8,730
		(10) Incidental expenses	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	8,000		12,000
		(13) Miscellaneous expenditure incurred regimentally on account of stores	1,000		1,000
Total Minor Head (h) .		9,61,990	9,48,000	..	8,77,450
Carried over .		3,39,35,763	3,35,15,610	..	3,06,36,570

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Ra.	Ra.	Ra.	Ra.
		Brought forward .	3,39,35,763	3,35,15,610	..	3,06,36,570
SUB-HEAD A.—FORCES IN INDIA						
PROPER AND BURMA— <i>contd.</i>						
(1) FIGHTING SERVICES— <i>contd.</i>						
MINOR HEAD (i)—ENGINEERS—						
Detailed heads—						
117	113	(1) Pay and allowances (including syoc, forage and other allowances) of officers with King's commissions		10,65,000		10,44,680
184	179	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		{ 4,60,000		5,34,730
7,380	7,078	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks		{ —4,870		
618	569	(4) Pay and allowances (including money allowances) of followers		{ 28,50,445		27,14,040
		(5) Money compensation in lieu of rations to British troops		{ 4,440		
		(6) Money compensation in lieu of rations to Indian troops and followers		{ 1,22,000		1,21,460
		(7) Kit and clothing allowances for British troops		{ —730		
		(8) Kit and clothing allowances for Indian troops and followers		24,000		22,430
		(9) Prizes for skill at arms and contract and miscellaneous allowances		{ 18,000		26,450
		(10) Incidental expenses		20		
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		{ 3,00,000		2,22,730
		(12) Deferred pay to Indian troops		{ —305		
		(13) Miscellaneous expenditure incurred regimentally on account of stores		70,000		54,420
		(14) Expenditure on annual practice, field train and telegraph stores and equipment		20,000		16,310
		TOTAL MINOR HEAD (i)	52,45,840	52,25,890	..	51,13,650
		.. Carried over .	3,91,81,603	3,87,41,500	..	3,57,50,220

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932.	1930-31.	Estimate.	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,91,81,603	3,87,41,500	..	3,57,50,220
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (j)—PIONEERS—					
Detailed heads—					
103	103	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	10,65,000		9,02,500
5,935	5,921	(2) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	{ 16,39,940 20,510		15,35,650
281	281	(3) Pay and allowances (including money al- lowances) of followers	52,000		61,050
		(4) Money compensation in lieu of rations to Indian troops and fol- lowers	12,000		7,990
		(5) Kit and clothing al- lowances for Indian troops and followers	{ 2,37,000		1,78,460
		(6) Prizes for skill at arms and contract and miscellaneous allowan- ces.	{ 2,350 61,000		54,910
		(7) Incidental expenses .	16,000		11,710
		(8) Deferred pay to Indian troops	72,000		1,00,000
		(9) Miscellaneous expen- diture incurred regi- mentally on account of stores	{ 5,000 4,200		9,000
TOTAL MINOR HEAD (j).		31,98,114	31,87,000.	..	28,61,270
Carried over .		4,23,79,717	4,19,28,500	..	3,86,11,490

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.		Ra.	Ra.	Ra.	Ra.
		Brought forward .	4,23,79,717	4,19,23,500	..	3,86,11,490
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.						
(I) 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		{ 85,50,000		78,07,000
39,787	38,933	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		{ 1,200		
2,186	2,230	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks		{ 3,57,75,030 —38,230		3,37,07,600
2,757	2,757	(4) Pay and allowances (including money al- lowances) of followers		5,10,000		5,29,190
		(5) Money compensation in lieu of rations to British troops		6,60,000		6,09,250
		(6) Money compensation in lieu of rations to Indian troops and followers		57,000		57,170
		(7) Kit and clothing al- lowances for British troops		39,33,000		35,09,400
		(8) Kit and clothing al- lowances for Indian troops and followers		96,000		84,550
		(9) Prizes for skill at arms and contract and mis- cellaneous allowances		4,70,000		4,06,600
		(10) Incidental expenses		1,52,000		1,60,260
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		19,800		10,000
		(12) Deferred pay to Indian troops		18,000		20,000
		(13) Miscellaneous expen- diture incurred sig- nificantly on account of stores		40,000		40,000
TOTAL MINOR HEAD (k).			5,16,32,859	5,02,39,900	..	4,69,41,110
. Carried over .			9,40,12,578	9,21,68,300	..	8,55,52,600

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget	
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,	
32.	33.		1931-32.	1931-32.	1932-33.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	9,40,12,576	9,21,68,300	..	8,55,52,600

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

Detailed heads—

1,390	1,364	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		1,51,42,000		1,33,71,500
90,127	87,937	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks*		2,47,33,000		2,44,22,770
5,394	5,288	(3) Pay and allowances (including money allowances) of followers		10,18,000		11,37,980
		(4) Money compensation in lieu of rations to British troops . . . . .		..		..
		(5) Money compensation in lieu of rations to Indian troops and followers		1,89,000		1,60,310
		(6) Kit and clothing allowances for British troops . . . . .		..		..
		(7) Kit and clothing allowances for Indian troops and followers		34,69,500		28,15,300
		(8) Prizes for skill at arms and contract and miscellaneous allowances		7,75,000		6,69,400
		(9) Incidental expenses		2,00,000		1,36,090
		(10) Deferred pay to Indian troops		15,50,000		14,61,110
		(11) Miscellaneous expenditure incurred regimentally on account of stores		80,000		73,100
TOTAL MINOR HEAD (1) .		4,73,00,110	4,71,56,500			4,42,47,560
Carried over .		14,13,12,686	13,93,24,800			12,98,00,160

* Includes 200 recruit boys.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Budget	Revised	Budget
1931-	1932-	Accounts,	Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
		Brought forward .	14,13,12,686	13,93,24,800	12,98,00,160
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		6,82,000	6,16,000
1,164	1,164	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{	14,50,000	14,23,450
256	256	(3) Pay and allowances (including money allowances) of followers		85,000	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	3,810
		(6) Kit and clothing allowances for British troops		1,25,000	1,18,500
		(7) Kit and clothing allowances for Indian troops and followers		3,500	3,000
		(8) Prizes for skill at arms and contract and miscellaneous allowances		29,000	30,000
		(9) Incidental expenses		9,000	7,960
		(10) Deferred pay and gratuities to British troops on discharge or on transfer to Army Reserve		200	..
		(11) Miscellaneous expenditure incurred regimentally on account of stores		15,000	10,000
		TOTAL MINOR HEAD (m)	24,98,282	24,01,700	22,97,720
		Carried over	14,33,10,968	14,17,26,500	13,20,97,880

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers:		Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
1931-32.	1932-33.				
Brought forward . . .						14,38,10,968	14,17,26,500		13,20,97,880
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (a)—INDIAN SIGNAL CORPS.					
Detailed heads—					
159	153	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	14,50,000		13,10,000
2,246	2,246	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	{ 29,20,000		28,92,310
3,544	3,505	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks	{ —19,490		
739	743	(4) Pay and allowances (including money al- lowances) of followers.	{ 12,56,900		12,66,960
		(5) Money compensation in lieu of rations to British troops	{ —10,540		
		(6) Money compensation in lieu of rations to Indian troops and fol- lowers	{ 1,60,000		1,59,700
		(7) Kit and clothing al- lowances for British troops	{ —540		
		(8) Kit and clothing al- lowances for Indian troops and followers	{ 28,000		24,820
		(9) Prizes for skill at arms and contract and mis- cellaneous allowances	{ 2,21,000		1,98,700
		(10) Incidental expenses	{ —370		
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	{ 1,50,000		1,25,650
		(12) Deferred pay to Indian troops	{ —1,880		
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores	{ 72,000		67,340
		(14) Expenditure on an- nual practice, field train and telegraph stores and equipment	{ —80		
		(15) Expenditure on train- ing of military telegra- phists	{ 35,000		23,930
		(16) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	{ 2,000		2,000
		(17) Deferred pay to Indian troops	{ 35,000		40,000
		(18) Miscellaneous expen- diture incurred regi- mentally on account of stores	{ 4,000		4,000
		(19) Expenditure on an- nual practice, field train and telegraph stores and equipment	{ 7,500		7,000
		(20) Expenditure on train- ing of military telegra- phists	{ 4,000		4,000
TOTAL MINOR HEAD (a)		63,69,073	63,08,500		61,26,410
Carried over		15,01,80,041	14,80,35,000		13,82,24,290

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
1931- 32.	1932- 33.	Brought forward	15,01,80,041	14,80,35,000	13,82,24,290
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>concl.</i>					
(1) FIGHTING SERVICES—<i>concl.</i>					
Minor Head (o)—Reservists.					
Detailed heads—					
1	1	(1) Pay and allowances of officers with King's commissions		8,50,000	5,00,000
1	..	(2) Pay and allowances (including messing al- lowance and allowan- ces for families) of British soldiers		{ 6,000 —70	—
		(3) Pay and allowances (including money al- lowances) of Indian Reservists, Regulars		{ 15,49,655 18,370	15,16,820
35,245	34,186	(4) Pay and allowances of—			
		(i) Indian Supple- mentary Reservists		30,000	18,000
		(ii) Nucleus Rail- way Reservists			10,000
		(5) Pay and allowances of clerical and other Indian establishment		6,000	6,000
3	3	(6) Pay and allowances of Indian followers		{ 4,000 43	3,910
		(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 al- lowances for Indian troops		72,000	72,000
		(11) Prizes for skill at arms and contract and miscellaneous al- lowances		1,00,000	65,000
		(12) Incidental expenses		12,000	24,980
TOTAL MINOR HEAD (o).		27,27,291	26,48,000		22,16,710
TOTAL SUB-HEAD A (1).		15,29,07,332	15,06,83,000	14,95,66,000	14,04,41,000
Carried over .		15,29,07,332	15,06,83,000	14,95,66,000	14,04,41,000

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CASH EXPENDITURE ON THE FIGHTING SERVICES--*contd.*

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget	
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,	
32.	33.	Ra.	1931-32.	1931-32.	1932-33.	
		Ra.	Ra.	Ra.	Ra.	
Brought forward .		15,29,07,332	15,06,83,000	14,95,66,000	14,04,41,000	
SUB-HEAD A—FORCES IN INDIA						
PROPER AND BURMA—concid.						
(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	34,150		30,510	
117	117	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks	46,200		42,750	
62	62	(3) Pay and allowances (including money allowances) of Indian followers	13,100		13,070	
		(4) Money compensation in lieu of rations to Indian troops	400		400	
		(5) Kit and clothing allowances for Indian troops and followers	11,950		10,900	
		(6) Hospital charges—pay and allowances of Medical officers, sub-assistant surgeons, veterinary assistants and other hospital establishments	4,400		4,380	
		(7) Incidental expenses,	1,000		980	
		(8) Contract and Miscellaneous allowances	3,500		3,510	
		(9) Deferred pay to Indian troops	2,000		1,500	
		(10) Miscellaneous expenditure incurred regimentally on account of sickness	1,000		1,000	
TOTAL MINOR HEAD (a).		1,91,418	1,17,700	1,08,000	1,09,000	
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	4,16,448	4,35,300	3,92,000	3,65,000
MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENT						
		6,71,455	2,80,000	2,80,000	2,80,000	
TOTAL A-(II)		12,09,321	8,33,000	7,80,000	7,54,000	
TOTAL SUB-HEAD A		15,41,16,853	16,16,16,000	15,03,46,000	14,11,95,000	

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.

The decrease of Rs. '09 lakh is due mainly to retrenchment measures ('01) and pay cut ('06).

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

The decrease of Rs. '7 lakh allows for pay cut ('35).

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, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
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		6,48,000	6,48,000	6,48,000
(3) Pay and allowances of British Soldiers attending vocational courses		3,96,000	3,40,000	3,68,000
(4) Furlough allowances and pay during voyage of British Forces serving in India		20,40,000	20,28,000	19,60,000
(5) Furlough allowances: Indian Army, Regimental		35,60,000	35,20,000	34,40,000
(6) Leave allowances paid by Non-Military Departments		8,40,000	4,34,000	5,97,000
(7) National Health Insurance, Army		5,28,000	5,28,000	5,28,000
(8) Un-employment Insurance, Army		12,00,000	18,16,000	12,68,000
(9) Contributory Pensions Act, 1925		15,84,000	15,84,000	15,84,000
(10) Marriage allowances and allotments, British troops		50,68,000	43,20,000	43,20,000
(11) Marriage allowances and allotments, Indian Army		3,60,000	4,20,000	4,20,000
(12) Bounties to British troops for extension of service . . . . .		..	..	..
(13) Pay of 2nd Lieutenants on appointment to the Indian Army.		1,08,000	1,12,000	1,24,000
(14) Consolidated clothing allowances of British troops proceeding to India		20,000	20,000	12,000
(15) Miscellaneous Army Charges—Fighting Services		32,000	44,000	36,000
(16) Indian regiment lent for service in the colonies . . . . .		..	..	..
TOTAL ENGLAND	3,45,01,515	3,50,51,000	3,44,81,000	3,39,72,000
Exchange on English Expenditure	4,51,460	..	2,41,000	..

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

(1) This item represents the cost of raising and training in England British troops for service with the British Army in India. Formerly an annual rate per head was paid. Since 1st April 1926 a lump sum payment of £1,400,000 per annum has been made to the War Office on the above account. These sums are in the nature of advances pending a final settlement of this question which matter is under discussion with His Majesty's Government.

(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.

U. No.	1931-32.				1932-33.				Budget Estimate,				
	Officers with King's commissions, British officers, British Indian officers, officers, Total.	British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	Units.	Officers with King's commissions, British officers, British Indian officers, officers, Total.	British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	1931-32.	1932-33.
												Rs.	Rs.

GROSS EXPENDITURE.

1	14	--	14	--	23	866	54	1	14	--	14	--	23	866	54	Minor Head—Indian Infantry	2,95,000	2,81,000
---	----	----	----	----	----	-----	----	---	----	----	----	----	----	-----	----	--------------------------------------	----------	----------

1	14	--	14	--	23	866	54	1	14	--	14	--	23	866	54	Total Sub-Head B	2,95,000	2,81,000
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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).

The decrease of Rs. '14 lakh including '02 on account of retrenchments.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

Numbers.			Budget	Revised	Budget
1931-32.	1932-33.	Accounts, 1930-31.	Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		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	1,10,000		1,14,190
889	889	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including civilians	2,39,500		2,16,130
54	54	(3) Pay and allowances (including money allowances) of followers	10,000		11,360
		(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	25,000		26,200
		(8) Prizes for skill at arms and contract and miscellaneous allowances	6,000		5,230
		(9) Incidental expenses	3,000		3,820
		(10) Deferred pay to Indian troops	500		2,700
		(11) Miscellaneous expenditure incurred regimentially on account of stores	1,000		1,370
TOTAL MINOR HEAD (a).		4,06,549	3,95,000	3,77,000	3,81,000
TOTAL SUB-HEAD B. . . .		4,06,549	3,95,000	3,77,000	3,81,000
TOTAL EXPENDITURE—MAIN HEAD I		18,94,76,177	18,69,62,000	18,54,45,000	17,55,48,000

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
(1) Miscellaneous receipts		2,80,000	2,50,000	2,20,000
(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. (I.) No. B. 171 of 1927		30,000	30,000	30,000
(4) Receipts on account of Indian unit on Colonial service		3,75,000	2,20,000	2,32,000
(5) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists		2,000	72,000	77,000
(6) Receipts on account of insurance fee recovered in respect of horses used for hunting and pigsticking.		4,000	7,000	5,000
TOTAL INDIA	5,83,957	7,62,000	5,80,000	5,65,000
England—				
(6) Leave allowances paid by Non-Military Departments			12,000	
(7) Consolidated clothing allowances		28,000	28,000	28,000
(8) Discharge purchase money				
(9) Amount recovered from the Imperial Government on account of Indian Regiment lent for service in the Colonies		3,24,000	4,40,000	4,40,000
(10) Miscellaneous		5,44,000	7,96,000	80,000
TOTAL ENGLAND	6,09,537	8,96,000	12,76,000	5,28,000
Exchange on English Receipts	8,440	..	9,000	..
TOTAL RECEIPTS—MAIN HEAD I	12,01,934	16,58,000	18,65,000	10,93,000

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*concl.*

MAIN HEAD II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	30,54,178	3,882	30,50,791	31,60,000	59,700	31,06,300	29,81,000	54,000	29,27,000	27,64,000	48,000	27,16,000
A.—(ii) ARMY EDUCATION	34,63,808	1,83,639	31,80,170	35,32,000	3,99,300	32,32,700	34,84,000	2,99,000	31,85,000	39,18,000	3,27,000	35,91,000
B.—INDIAN ARMY SERVICE CORPS	1,85,14,176	95,085	1,84,18,491	1,79,32,000	50,000	1,78,82,000	1,83,67,000	59,000	1,83,08,000	1,66,71,000	60,000	1,66,11,000
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	29,81,708	30,604	29,51,104	26,51,000	22,000	26,29,000	27,11,000	22,000	26,89,000	21,55,000	12,000	21,43,000
D.—ARMY VETERINARY SERVICES	9,18,920	651	9,18,269	9,55,000	1,000	9,54,000	9,29,000	1,000	9,28,000	9,55,000	1,000	9,54,000
E.—INDIAN ARMY ORDNANCE CORPS	67,08,273	10,774	66,97,499	69,04,000	18,000	68,86,000	65,30,000	18,000	65,12,000	61,70,000	11,000	61,59,000
F.—MEDICAL COLLEGES AND SCHOOLS	2,34,281	3,014	2,31,267	2,97,000	..	2,97,000	3,10,000	..	3,10,000	2,98,000	..	2,98,000
G.—CENTRAL DISINFECTANTS ORGANIZATION	1,994	44	1,950	5,000	1,000	4,000	..	1,000	-1,000	..	..	..
H.—MEDICAL SERVICES	1,46,77,510	3,05,602	1,43,71,908	1,48,09,000	3,20,000	1,44,89,000	1,44,73,000	3,00,000	1,41,73,000	1,26,14,000	3,00,000	1,23,14,000
I.—MILITARY ACCOUNTS OFFICES	1,09,29,447	16,560	1,09,12,887	1,13,46,000	13,000	1,13,33,000	1,06,41,000	15,000	1,06,26,000	93,12,000	13,000	97,99,000
J.—ECCEMIASTICAL ESTABLISHMENT	4,51,007	508	4,50,499	4,48,000	2,000	4,46,000	4,64,000	..	4,64,000	4,87,000	2,000	4,85,000
K.—ADMINISTRATION OF CANTONMENTS	31,93,231	3,36,344	33,61,367	19,67,000	4,19,000	15,48,000	18,21,000	4,95,000	13,23,000	17,80,000	4,02,000	13,78,000

L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDINANCE	14,96,819	1,879	14,95,440	15,92,000	1,000	15,91,000	15,16,000	1,000	15,15,000	14,12,000	1,000	14,17,000
M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA	9,86,797	1,883	9,85,464	10,79,000	1,000	10,78,000	10,26,000	2,000	10,24,000	10,43,000	2,000	10,46,000
N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.	93,449	..	93,449	9,54,000	..	9,54,000	3,70,000	..	3,70,000	5,57,000	..	5,57,000
O.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE Q. M. G.	1,85,776	..	1,85,776	2,13,000	..	2,13,000	1,96,000	..	1,96,000	2,08,000	..	2,08,000
P.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	..	..	10,18,000	..	10,18,000	5,55,000	..	5,55,000	2,11,000	..	2,11,000
TOTAL INDIA	0,67,96,370	10,90,019	6,57,06,351	6,88,62,000	12,01,000	6,76,61,000	6,63,76,000	12,67,000	6,51,09,000	6,10,66,000	11,79,000	6,98,87,000
ENGLAND	41,95,736	29,390	41,66,346	43,12,000	22,000	42,90,000	43,46,000	31,000	43,15,000	41,92,000	22,000	41,70,000
EXCHANGE	53,953	405	53,550	..	..	..	30,000	..	30,000	..	..	..
TOTAL MAIN HEAD II	7,10,46,061	11,19,814	6,99,26,247	7,31,74,000 (a)	12,23,000	7,19,51,000	7,07,52,000	12,98,000	6,94,64,000	6,52,58,000	12,01,000	6,40,57,000

(a) Includes Rs. 23'82 lakhs for new measure.

MAIN HEAD II—

EXPLANATIONS:

Budget, 1932-33 (net) is less than budget, 1931-32 by Rs. 78·94 lakhs due to—

	In lakhs of Rs.	
<i>Decreases—</i>		
(i) Retrenchment measures	39·49	
(ii) Emergency pay cuts	42·13	
(iii) Disbandment of 1 Cavalry Brigade Transport Company . .	·78	
(iv) Savings under Indian Army Ordnance Corps due mainly to transfer of certain appointments and economics	2·42	
(v) Exclusion of provision for special measures	7·18	
(vi) Less provision for new measures under control of Principal Staff Officers	8·07	
(vii) Less expenditure in England due mainly to decrease under furlough allowances	1·20	
	<u>101·27</u>	
		101·27
<i>Increases—</i>		
(i) Provision for Indian Military Academy, Dehra Dun	7·00	
(ii) Increased provision under Supply Companies and Supply Depots due to an under estimate in 1931-32	1·91	
(iii) Reorganisation of Mechanical Transport units, etc.	5·93	
(iv) Provision for terminal charges in connection with retrench- ments	·75	
(v) Increased contribution towards cost of survey	3·05	
(vi) Loss on supply of water to cantonments	·94	
(vii) Other minor variations net	2·76	
	<u>22·33</u>	
		<u>22·33</u>
Net decrease		<u>78·94</u>

FOR THE YEAR 1932-33.

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ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD II.—

Numbers.		Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
1931.	1932.				
EXPENDITURE IN INDIA.					
SUB-HEAD A. (c)—EDUCATIONAL AND INSTRUCTIONAL ESTAB- LISHMENTS.					
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFFS					
Detailed Heads—					
3	—	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	9,980		--
4	4	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	9,250		8,680
--	--	(3) Pay and allowances (including extra duty pay and money allow- ances) of Indian officers and all other ranks in- cluding clerks and other establishments . . . . .	..		--
		(4) Money compensation in lieu of rations	120		80
		(5) Kit and clothing al- lowances	420		370
		(6) Incidental and mis- cellaneous expenses and allowances	3,340		2,600
TOTAL MINOR HEAD (a).		<u>60,944</u>	<u>23,110</u>	<u>16,000</u>	<u>11,730</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	70,000		73,710
14	11	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	39,160		25,330
49	50	(3) Pay and allowances (including extra duty pay and money allow- ances) of Indian officers and all other ranks in- cluding clerks and other establishments	19,880		18,460
		(4) Money compensation in lieu of rations	560		420
		(5) Kit and clothing al- lowances	2,290		1,830
		(6) Incidental and mis- cellaneous expenses and allowances	5,750		5,750
TOTAL MINOR HEAD (b).		<u>1,27,717</u>	<u>1,37,640</u>	<u>1,29,000</u>	<u>1,28,500</u>
Carried over		<u>1,88,661</u>	<u>1,60,750</u>	<u>1,45,000</u>	<u>1,40,230</u>

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

2. As a result of the reorganisation the responsibility and supervision of physical training in commands became a part of the functions of the General Staff of Commands.

A garrison physical training officer is, however, appointed without additional pay at Rawalpindi, Quetta, Lucknow and Poona. They are responsible for the Command Central gymnasias at these places but they, in turn, are assisted by four sergeants, who are in charge of the Gymnasias. There are therefore only four sergeants now on the Command physical Training Staff, who are paid for from this head.

3. Budget, 1932-33 is less than Budget, 1931-32 by Rs. .11 lakh due to abolition of the appointments of 3 superintendents of Physical training for whom provision was made for 3 months in 1931-32 (.10 lakh) and cut in pay (.01 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 co-related subjects.

2. The annual out-turn of students is British officers 28, British other ranks 190, Indian officers 24 and Indian other ranks 325.

3. Budget, 1932-33 is less than Budget, 1931-32 by Rs. .09 lakh due to cut in pay (.11 lakh), minor decreases (.06 lakh) counterbalanced by increase (.08 lakh) due to reorganisation of the school (retrenchment).

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1931.	1932.	Accounts,	Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,88,661	1,60,750	1,45,000	1,40,230
SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.					
Detailed Heads—					
38	38	(1) Pay and allowances (including syce, forage and other allowances) of officer students	3,93,000		3,45,940
11	11	(2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,22,080		1,97,630
6	5	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	21,190		15,940
32	30	(4) Pay and allowances including money allowances of Indian officers and all other ranks including clerks and all other establishments	18,060		17,510
		(5) Money compensation in lieu of rations.	250		480
		(6) Kit and clothing allowances	800		660
		(7) Incidental and miscellaneous expenses and allowances	60,000		55,300
TOTAL MINOR HEAD (c).		7,13,913	7,15,380	6,99,000	6,33,460
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		38,400
2	2	(2) Pay and allowances of office establishment	5,920		5,540
TOTAL HEADQUARTERS STAFF			53,480		43,940
Carried over			53,480		43,940
		9,02,574	8,76,130	8,44,000	7,73,690

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.

2. Budget, 1932-33 is less than Budget, 1931-32 by Rs. 82 lakh due to :—

	In lakhs of Rs.
(i) Reduction due to retrenchment	-19
(ii) Cut in pay	-63
	-82

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 351, British other ranks 216 and Indian officers and other ranks 765.

2. The decrease of Rs. 89 lakh in Budget 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Retrenchment in staff and establishment	59
(ii) Cut in pay	42
(iii) Increase due to normal fluctuations	-12
	-89

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		9,02,574	8,76,130	8,44,000	7,73,690
			53,480		43,940
SUB-HEAD A (5).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (2)—SMALL ARMS SCHOOL, INDIA—contd.					
(ii) Pachmarhi Wing.					
Detailed heads—					
12	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,64,700		1,26,000
31	28	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students	73,160		64,300
77	99	(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	44,550		41,800
		(4) Money compensation in lieu of rations	500		270
		(5) Kit and clothing allowances	5,320		3,140
		(6) Incidental and miscellaneous expenses and allowances	15,550		15,550
TOTAL PACHMARHI WING			3,03,780		2,81,060
Carried over			2,57,260		2,95,000
		9,02,574	8,76,130	8,44,000	7,73,690

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.				
		Rs.	Rs.	Rs.	Rs.
Brought forward		9,02,574	8,76,130	8,44,000	7,73,690
			3,57,260		2,95,000
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (d).—SMALL ARMS SCHOOL, INDIA—concl'd.					
(iii) Ahmednagar Wing.					
Detailed heads—					
9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,31,950	1,15,700
18	15	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students.		44,000	35,470
47	48	(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		15,830	14,810
		(4) Money compensation in lieu of rations		380	290
		(5) Kit and clothing allowances		2,770	1,690
		(6) Incidental and miscellaneous expenses and allowances		8,000	8,040
TOTAL AHMEDNAGAR WING			2,02,930		1,76,000
TOTAL MINOR HEAD (d).		5,65,471	5,80,190	5,39,000	4,71,000
Carried over		14,68,045	14,36,220	13,83,000	12,44,690

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		14,68,045	14,36,320	13,83,000	12,44,690

SUB-HEAD A (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—*contd.*

MINOR HEAD (e)—EQUITATION SCHOOL, SAUGOR.

Detailed heads—

9	5	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,44,430	73,080
8	6	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing allowance for students		26,570	16,560
238	326	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students		55,270	57,420
		(4) Money compensation in lieu of rations		2,000	1,500
		(5) Kit and clothing allowances		1,340	980
		(6) Incidental and Miscellaneous expenses and allowances		22,390	19,460
TOTAL MINOR HEAD (e)		2,34,945	2,52,000	2,39,000	1,69,000
Carried over		17,02,990	16,88,320	16,22,000	14,13,690

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (e).—The Equitation School is located at Saugor 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 20, British other ranks 20, Indian other ranks 30.

2. Budget, 1932-33 as compared with Budget, 1931-32 is less by Rs. 83 lakh due to :—

	In lakhs of Rs.
(i) Retrenchment in connection with re-organisation	67
(ii) Cut in pay	10
(iii) Other minor variations	6
	83

Numbers.			MAIN HEAD II—			
1931-	1932-		Accounts,	Budget	Revised	Budget
32.	33.		1930-31.	Estimate,	Estimate,	Estimate,
			Ra.	1931-32.	1931-32.	1932-33.
				Ra.	Ra.	Ra.
		Brought forward .	17,02,990	16,88,320	16,22,000	14,13,690
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		1,35,000		1,23,560
7	5	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		15,600		10,260
28	23	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments		12,010		9,670
		(4) Money compensation in lieu of rations		840		600
		(5) Kit and clothing allowances		1,320		630
		(6) Incidental and Miscellaneous expenses and allowances		18,500		14,530
TOTAL MINOR HEAD (f) .			1,75,613	1,83,270	1,81,000	1,59,250
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		1,24,130		1,08,490
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		29,000		25,570
46	46	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments		11,610		10,670
		(4) Money compensation in lieu of rations		240		240
		(5) Kit and clothing allowances		1,560		910
		(6) Incidental and miscellaneous expenses and allowances		5,020		7,120
TOTAL MINOR HEAD (g) .			1,65,243	1,71,560	1,61,000	1,53,000
Carried over .			20,43,846	20,43,150	19,64,000	17,25,940

ADMINISTRATIVE SERVICES—*confd.*

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.

2. Budget, 1932-33 is less than Budget, 1931-32 by Rs. 24 lakh due to (1) retrenchments (.13 lakh) (2) cut in pay (.15 lakh) partly counterbalanced by increase due to fluctuations in pay and allowances, etc. of the staff (.04 lakh).

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

- (a) provide officers and non-commissioned officers instructors for Artillery Brigade Training Cadres and to give instruction to officers and non-commissioned officers returning to regimental duty from extra regimental employment.
- (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 71; British other ranks 74, Indian officers and other ranks 56.

2. The decrease of Rs. 19 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due mainly to (i) retrenchments (.02 lakh) (ii) cut in pay (.15 lakh) (iii) other minor decreases (.02 lakh).

Numbers.		MAIN HEAD 11.—				
1931-	1932-	Accounts,	Budget	Revised	Budget	
32.	33.	1930-31.	Estimate,	Estimate,	Estimate,	
		Rs.	1931-32.	1931-32.	1932-33.	
			Rs.	Rs.	Rs.	
		Brought forward .	20,43,846	20,43,150	19,84,000	17,25,940
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.						
MINOR HEAD (h).—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR.						
Detailed heads—						
7	5	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		96,340		65,000
60	48	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,04,840		83,270
15	17	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments		3,215		
		(4) Money compensation in lieu of rations		2,930		4,390
		(5) Kit and clothing allowances		400		200
		(6) Incidental and miscellaneous expenses and allowances		5,020		4,150
				100		
				7,740		6,990
TOTAL MINOR HEAD (h).			2,07,821	2,20,585	1,94,000	1,64,000
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		78,765		65,700
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		37,520		29,300
3	34	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments		14,900		14,560
		(4) Money compensation in lieu of rations		50		50
		(5) Kit and clothing allowances		1,830		1,550
		(6) Incidental and miscellaneous expenses and allowances		7,200		6,900
TOTAL MINOR HEAD (i).			1,29,938	1,40,265	1,27,000	1,18,060
Carried over .			23,81,605	24,04,000	22,86,000	20,08,000

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

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

2. Budget, 1932-33 is less than Budget, 1931-32 by Rs. -57 lakh due to (i) retrenchment measures (-37 lakh) (ii) cut in pay (-13 lakh) and (iii) reduction due to other variations (-07 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 108, and Indian other ranks 216.

2. The decrease of Rs. -22 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Replacement of senior married officers and non-commissioned officers by junior officers and non-commissioned officers on the staff of the School	: : : : : : : : : : : 11
(ii) Cut in pay	: : : : : : : : : : : 11
	-22

MILITARY SERVICES ESTIMATES

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Ra.	1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		23,81,605	24,04,000	22,85,000	20,03,000

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

MINOR HEAD (j)—MISCELLANEOUS.

Detailed heads—

(1) Annual training grant		{ 6,10,500		7,10,500
		{ 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).	6,72,568	7,56,000	[6,96,000	7,56,000
TOTAL SUB-HEAD A (i) .	30,54,173	31,60,000	29,81,000	27,84,000

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, 1932-33 compared with Budget, 1931-32. No variation.

MAIN HEAD II.—

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.				
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	3,900		3,750
		TOTAL (a) (i)	3,900		3,750
<i>(ii) Commands.</i>					
Detailed heads—					
4	4	(2) Pay and allowances of officers with King's Commission	72,300		63,000
8	4	(3) Pay and allowances (including messing allowance) of British soldiers	11,000		6,500
4	4	(4) Pay and allowances (including money allowances) of Indian officers and soldiers	15,360		13,830
		(5) Money compensation in lieu of rations	120		120
		(6) Kit and clothing allowances	240		200
		(7) Incidental and miscellaneous expenses	50		50
		TOTAL (a) (ii)	99,070		83,700
<i>(iii) Districts.</i>					
Detailed heads—					
12	21	(8) Pay and allowances of officers with King's Commission	1,23,000		2,13,000
12	11	(9) Pay and allowances (including messing allowance) of British soldiers	16,000		29,000
11	13	(10) Pay and allowances (including money allowances) of Indian officers and soldiers	20,000		20,300
		(11) Money compensation in lieu of rations	550		550
		(12) Kit and clothing allowances	600		1,150
		(13) Incidental and miscellaneous expenses	200		200
		TOTAL (a) (iii)	1,60,350		2,64,200
		TOTAL MINOR HEAD (a)	2,63,167	2,63,320	2,64,000
		Carried over	2,63,167	2,63,320	2,64,000
					3,51,650

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, 1932-33 is more than Budget, 1931-32 by Rs. .88 lakh due to:—

	In lakhs of Rs.
Increase under pay and allowances of officers due mainly to transfer of provision from Head II A (ii) (b) (1) to "Districts"	1.07
Increase under pay and allowance of British soldiers, etc. . . . .	.13
Other minor increases . . . . .	.03
Decrease due to pay cut	— .35
	<hr/>
	.88
	<hr/>

MAIN HEAD 11 --

Numbers.		Accounts,	Budget	Revised	Budget	
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,	
32.	33.		1931-32.	1931-32.	1932-33.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	2,63,167	2,63,320	2,64,000	3,51,500 ⁶⁵⁰
SUB-HEAD A (ii).—ARMY EDUCATION—contd.						
MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.						
Detailed heads—						
10	..	(1) Pay and allowances of officers with King's Commission		78,780		..
102	125	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		4,40,000		4,24,820
110	141	(3) Pay and allowances of school mistresses and pupil teachers		4,00,000		4,16,000
		(4) Money compensation in lieu of rations		990		1,000
		(5) Kit and clothing allowances		12,230		11,000
		(6) Educational Training grant.		1,63,680		1,37,000
		(7) Incidental and miscellaneous expenses		15,720		12,500
		(8) Grant for conveyance of children to schools		40,000		16,000
		TOTAL MINOR HEAD (b)	11,49,058	11,51,400	11,42,000	10,18,120
MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.						
Detailed heads—						
35	24	(1) Pay and allowances of schoolmasters		3,750		1,650
		(2) Educational Training grant.		50,950		1,11,800
		(3) Incidental and miscellaneous expenses		1,600		1,050
		TOTAL MINOR HEAD (c)	85,104	86,300	79,000	1,14,500
		Carried over	14,97,329	15,01,020	14,85,000	14,84,270

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

2. Reduction of Rs. 1·33 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
(i) Smaller provision under pay and allowances of British soldiers	·10
(ii) Retrenchment measures	·53
(iii) Cut in pay	·08
(iv) Transfer of provision for pay and allowances of officers to Head II-A	·79
(ii) (a) (iii) "Districts"	—·16
(v) Increase under pay and allowances of School mistresses, etc.	—·01
(vi) Other minor variations	—·01
	1·33

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, 1932-33 is more than Budget, 1931-32 by Rs. ·28 lakh due to:—

	In lakhs of Rs.
(i) Increase under Educational training grant	·31
(ii) Decrease under pay and allowances of school masters and other minor variations	—·03
	·28

MAIN HEAD II.—

Numbers			Budget	Revised	Budget
1931-32.	1932-33.	Accounts, 1930-31.	Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		14,97,329	15,01,020	14,85,000	14,84,270
<hr/>					
SUB-HEAD A (ii).—ARMY EDUCATION— <i>contd.</i>					
MAIN HEAD (d).—SCHOOL OF EDUCATION, BELGAUM.					
(i) Headquarters.					
Detailed heads—					
3	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	54,730		54,580
7	5	(2) Pay and allowances (including messing allowance) of British soldiers	12,000		9,800
8	84	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	8,000		27,240
		(4) Money compensation in lieu of rations	100		120
		(5) Kit and clothing allowances	600		410
		(6) Incidental and miscellaneous expenses and allowances	15,350		9,850
TOTAL (d) (i) .			90,780		1,02,000
Carried over .			90,780		1,02,000
		14,97,329	15,01,020	14,85,000	14,84,270

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

British non-commissioned officers	. . . . .	60
Indian non-commissioned officers	. . . . .	375

The *Anti-Gas Wing* was situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the *Anti-Gas Wing*, Small Arms School, Winterbourne Gunner, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and Indian non-commissioned officers who attend courses at the Educational Wing also attend courses at the *Anti-Gas Wing*. In addition to these the annual output is as follows :—

British officers	. . . . .	100
British non-commissioned officers of administrative services	. . . . .	30
Indian officers, Indian Hospital Corps and sub-assistant surgeons	. . . . .	24

The decrease of Rs. 91 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Retrenchment measures	94
(ii) Cut in pay	21
(iii) Increase due to reorganisation and other variations	—24
	91

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		14,97,329	15,01,020	14,85,000	14,84,270
SUB-HEAD A (ii).—ARMY EDUCATION— <i>contd.</i>			90,780		1,02,000
MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM— <i>contd.</i>					
(ii) EDUCATIONAL WING—					
Detailed heads—					
10	5	(1) Pay and allowances of officers with King's Commission	1,27,800		62,500
1	3	(2) Pay and allowances (including messing allowance) of British Soldiers	5,420		1,200
86	17	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	43,440		16,970
		(4) Money compensation in lieu of rations	50		130
		(5) Kit and clothing allowances	1,000		600
TOTAL (d) (ii)			1,77,710		81,400
(iii) ANTIGAS WING—					
Detailed heads—					
3	3	(1) Pay and allowances of officers with King's Commissions	45,500		41,500
10	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	19,800		17,700
26	31	(3) Pay and allowances including money allowances of Indian ranks including clerks and other establishments	9,180		9,710
		(4) Money compensation in lieu of rations	60		60
		(5) Kit and clothing allowances	1,800		1,500
		(6) Incidental and miscellaneous expenses and allowances	1,500		1,130
TOTAL (d) (iii)			77,840		71,600
TOTAL MINOR HEAD (d)		3,36,348	3,46,330	3,48,000	2,55,000
Carried over		18,33,677	18,47,350	18,33,000	17,39,270

FOR THE YEAR 1932-33.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—			
1931-32.	1932-33.	Accounts, 1930-31. Ra.	Budget Estimate, 1931-32. Ra.	Revised Estimate, 1931-32. Ra.	Budget Estimate, 1932-33. Ra.
Brought forward .		18,33,677	18,47,350	18,33,000	17,39,270
SUB-HEAD A (d)—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	27,440		19,830
2	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students	23,520		20,700
27	25	(3) Pay and allowances of other instructional staff (including fees)	86,900		79,700
143	137	(4) Pay and allowances of clerks and other establishments	53,200		46,450
		(5) Money compensation in lieu of rations and cost of provisions purchased locally	91,000		85,420
		(6) Kit and clothing allowances	1,000		800
		(7) Incidental and miscellaneous expenses and allowances	1,08,740		1,00,000
TOTAL MINOR HEAD (e)		3,88,823	3,91,800	3,82,000	3,52,900
MINOR HEAD (f)—LAWRENCE MILITARY SCHOOL, MURREE.					
Detailed heads—					
1	1	(1) Pay and allowances of Medical officers and Medical Establishment	5,130		5,180
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	6,310		6,230
		(3) Pay and allowances of other instructional Staff (including fees) . . . . .	..		280
		(4) Money compensation in lieu of rations . . . . .	..	
		(5) Kit and clothing allowances . . . . .	..		110
		(6) Incidental and miscellaneous expenses and allowances . . . . .	..	
TOTAL MINOR HEAD (f)		12,024	11,440	13,000	11,800
Carried over .		22,34,524	22,50,590	22,28,000	21,03,970

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 520.

3. Budget, 1932-33 is less than Budget, 1931-32 by Rs. -39 lakh due to:—

	In lakhs of Rs.
(i) Retrenchment measures	-20
(ii) Cut in pay	-17
(iii) Other variations	-02
	-39

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, 1932-33 compared with Budget, 1931-32. Variation is small. A reduction of Rs. -01 lakh has been made on account of cut in pay.

MAIN HEAD II.—

Numbers,			Budget	Revised	Budget
1931-	1932-	Accounts,	Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		22,34,524	22,50,590	22,28,000	21,03,970
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	180		180
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	9,300		8,300
1	1	(3) Pay and allowances of other instructional staff (including fees)	6,000		5,400
		(4) Money compensation in lieu of rations	..		..
		(5) Kit and clothing allowances	320		270
		(6) Incidental and miscellaneous expenses and allowances	17,750		17,720
TOTAL MINOR HEAD (g)		29,381	33,550	34,000	31,870
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	7,500		6,800
73	64	(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	85,000		80,260
16	16	(3) Pay and allowances of other instructional staff (including fees)	1,05,000		86,700
		(4) Money compensation in lieu of rations	50		..
		(5) Kit and clothing allowances	210		160
Carried over			1,97,740		1,73,920
		22,63,905	22,84,140	22,62,000	21,35,840

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(g) *Lawrence Military School, Abu—*

The decrease of .01 in Budget, 1932-33 as compared with Budget, 1931-32 is due to cut in pay.

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. .36 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
(i) Retrenchment measures . . . . .	.20
(ii) Cut in pay . . . . .	.17
(iii) Other items net	— .01
	.36

Numbers, 1931-1932- 22. 33.		Accounts, 1930-31. Ra.	Budget Estimate, 1931-32. Ra.	MAIN HEAD II.— Revised Estimate, 1931-32. Ra.	Budget Estimate, 1932-33. Ra.
Brought forward .		22,63,905	22,84,140	22,62,000	21,35,840
			1,97,740		1,73,920
SUB-HEAD A (ii).—ARMY EDUCATION—contd.					
MINOR HEAD (A) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEBRA DUN.—contd.					
Detailed heads—					
(8) Payments on account of Medical treatment of British officers of the Superior Civil Service			500		240
(9) Incidental and miscellaneous expenses and allowances			43,460		31,900
TOTAL MINOR HEAD (h).		<u>2,28,424</u>	<u>2,41,700</u>	<u>2,26,000</u>	<u>2,06,060</u>
MINOR HEAD (i) KITCHENER COLLEGE.					
Detailed heads—					
7	7	(1) Pay and allowances of officers with King's Commission	1,14,760		99,560
3	3	(2) Pay and allowances of British Soldiers	{ 4,640		5,660
118	107	(3) Pay and allowances of Indian officers and all other ranks including clerks and other establishments	{ 2,050		
			54,560		50,900
(4) Money Compensation in lieu of rations			800		600
(5) Kit and clothing allowances			{ 1,700		1,690
(6) Incidental and miscellaneous expenses and allowances			{ 100		8,090
			9,600		8,090
TOTAL MINOR HEAD (i)		<u>1,76,811</u>	<u>1,88,210</u>	<u>1,79,000</u>	<u>1,66,500</u>
MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.					
1	1	(1) Pay and allowances of Officers with King's Commission	10,440		12,150
50	50	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	28,500		26,310
3	3	(3) Pay and allowances of other instructional Staff (including fees)	2,640		2,380
(4) Money compensation in lieu of rations			25,000		24,260
(5) Kit and clothing allowances			10,000		8,900
(6) Incidental and miscellaneous expenses and allowances			6,220		6,000
TOTAL MINOR HEAD (j) .		<u>71,369</u>	<u>82,500</u>	<u>81,000</u>	<u>79,100</u>
Carried over		<u>27,40,509</u>	<u>27,96,850</u>	<u>27,48,000</u>	<u>25,87,600</u>

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (i) The Kitchener 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.

The decrease of Rs. .21 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
(i) Cut in pay . . . . .	.15
(ii) Other normal variations . . . . .	.06
	<hr/>
	.21
	<hr/>

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, 1932-33 compared with Budget, 1931-32. Variation is small. A sum of Rs. .02 lakh on account of retrenchment and Rs. .09 on account of cut in pay has been taken into account.

Numbers.		MAIN HEAD II.—				
1931-	1932-	Accounts,	Budget	Revised	Budget	
82.	83.	1930-31.	Estimate,	Estimate,	Estimate,	
		Ra.	1931-32	1931-32.	1932-33.	
			Ra.	Ra.	Ra.	
		Brought forward .	27,40,509	27,96,850	27,48,000	25,87,500
SUB-HEAD A (w).—ARMY EDUCA-		TION—contd.				
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		10,446		11,070
54	54	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments		30,720		28,400
2	2	(3) Pay and allowances of other instructional Staff (including fees)		1,740		1,570
		(4) Money compensation in lieu of rations		25,000		23,000
		(5) Kit and clothing allowances		8,000		9,000
		(6) Incidental and Miscellaneous expenses and allowances		{ 5,000		5,000
				{ 150		
TOTAL MINOR HEAD (k).			83,114	81,950	83,000	79,000
MINOR HEAD (l)—KING GEORGE'S ROYAL		MILITARY SCHOOL, AJMER.				
1	1	(1) Pay and allowances of Officers with King's Commission		10,140		11,800
26	49	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments		20,100		21,570
5	5	(3) Pay and allowances of other instructional Staff (including fees)		3,700		3,330
		(4) Money compensation in lieu of rations		7,100		12,500
		(5) Kit and clothing allowances		5,200		5,000
		(6) Incidental and miscellaneous expenses and allowances		4,960		5,000
TOTAL MINOR HEAD (l) .			24,248	51,200	53,000	59,200
Carried over .			28,47,871	29,30,000	28,84,000	27,25,700

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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..	

MAIN HEAD II.—

NUMBERS, 1931-1932- 2. 33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	
	Brought forward	28,47,871	29,30,000	28,84,000	27,25,700
SUB-HEAD A (ii).—ARMY EDUCATION—concl'd.					
Minor Head (m) Military Academy Dehra-Dun (a new measure)					
Detailed Heads—					
--	12 (1) Pay and allowances of officers with King's Commission	--	--	--	1,42,850
	3 (2) Pay and allowances of British soldiers including clerk (Indian Corps of Clerks, British Wing)	--	--	--	13,280
--	55 (3) Pay and allowances (including money allowances) of Indian officers, and all other ranks, including clerks, and other establishments)	--	--	--	34,550
	(4) Pay and allowances of other instructional staff.	--	--	--	--
	(5) Money compensation in lieu of rations.	--	--	--	--
	(6) Kit and clothing allowances	--	--	--	--
	(7) Incidental and miscellaneous expenses	--	--	--	5,09,320
	TOTAL MINOR HEAD (m)	--	--	--	7,00,000
MINOR HEAD (n)—MISCELLANEOUS.					
Detailed heads—					
	(1) British Army School Scholarships		13,000		13,500
	(2) Books, Maps, Printing charges and technical equipment		20,000		10,000
	(3) Army language teachers		55,000		54,000
	(4) Language rewards—				
	(a) for British officers and men		77,000		50,000
	(b) for Indian officers and men		28,000		30,000
	(5) Fees for children attending civil schools		23,000		13,500
	(6) Central, District, Brigade and Army Headquarters libraries		16,000		16,000
7	3 (7) Pay and allowances of officers studying in China, Japan, etc.		68,000		30,300
	(8) Fees and allowances of examiners (including allowances to official interpreters)		35,000		28,000
6	6 (9) Board of Examiners		31,000		31,000
	(10) Donations, etc., to Educational Institutions		2,36,000		2,16,000
	TOTAL MINOR HEAD (n)	6,15,938	6,02,000	6,00,000	4,92,300
	TOTAL SUB-HEAD A (ii)	34,63,809	35,32,000	34,84,000	32,18,000
	TOTAL SUB-HEAD A	65,17,952	66,02,000	64,65,000	66,82,000

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (m).—The Military Academy, Dehra Dun is intended to train candidates for commissions in the Indian Army. This is a new measure.

Minor Head (n).—*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.

Budget, 1932-33 is less than Budget, 1931-32 by Rs. 1.10 lakhs due to :—

	In lakhs of Rs.
(i) Retrenchment measures . . . . .	. 93
(ii) Cut in pay . . . . .	. 08
(iii) Less provision under fees for children attending civil schools . . . . .	. 09
	1.10

MAIN HEAD II.—

Numbers.		Accounts, 1930-31.	Budget	Revised	Budget
1931-32.	1932-33.		Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
UNDER CONTROL OF THE QUARTER MASTER GENERAL.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
118	105	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	18,19,000		14,04,700
348	328	(2) Pay and allowances of Departmental officers and British Soldiers (including messing allowance and allowances for families)	14,19,000		14,64,790
{ 68 349 213 130 2 }	708	(3) Pay and allowances (including money allowances) of Indian officers, clerks, store keepers checkers and fitters	7,16,000		6,34,030
1,729	1,561	(4) Pay and allowances of followers and artificers reservists	3,40,000		3,14,680
210	210	(5) Temporary labour	1,90,000		2,05,000
		(6) Money compensation in lieu of rations to British Troops	20,000		20,000
		(7) Money compensation in lieu of rations to Indian troops and followers	2,000		2,500
		(8) Kit and clothing allowances to British Troops	30,000		29,420
		(9) Kit and clothing allowances to Indian troops and followers	9,000		9,620
		(10) Caretaking and Custody	66,000		73,000
		(11) Incidental and miscellaneous expenses	1,48,000		1,32,400
		(12) Loss of cash	--		--
		(13) Charges on account of repairs, additions, alterations, etc., to buildings in charge of I. A. E. C.	--		--
		(14) Deduct—Probable savings	--		--
TOTAL MINOR HEAD (a)		49,33,155	47,59,000	48,66,000	42,90,140
Carried over		49,33,155	47,59,000	48,66,000	42,90,140

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 indents 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 turnover of mobilisation reserves. The Supply Depot Companies make their issues on receipt of indents from District Supply Companies. The war system was in existence, *i.e.* District Supply Coys., which included bakeries and butcheries, were responsible for distribution of I. A. S. C. supplies to the troops while the stocks were held by Supply Depot Coys. This system is under revision and the cis-Indus system will be put into force as far as circumstance permit.

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 22 million loaves of bread annually.

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

4. The decrease of Rs. 4.69 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
Decreases—	
(i) Retrenchment measures	2.93
(ii) Cut in pay	3.67
	6.60
Increases—	
(i) Other variations due to an under-estimate in Budget, 1931-32	1.91
	1.91
	4.69

-MAIN HEAD II-

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32-	33.		1931-32.	1931-33.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		49,33,155	47,59,000	48,66,000	42,90,140
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—cont.					
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	75,000		61,850
5	5	(2) Pay and allowances (including messing allowance and allowance for families) of British soldiers	19,000		20,910
66	66	(3) Pay and allowances of clerks and other establishments	65,000		63,170
		(4) Kit and Clothing allowances to British Troops	420		450
		(5) Money Compensation in lieu of rations to British Troops	340		520
		(6) Incidental and miscellaneous expenses	8,000		7,000
TOTAL MINOR HEAD (b).		1,70,047	1,67,760	1,65,000	1,53,900
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	88,000		71,100
1	1	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	5,800		5,100
7	7	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishment	2,800		2,710
		(4) Incidental and miscellaneous expenses and allowances	1,200		1,000
TOTAL MINOR HEAD (c).		74,850	97,800	89,000	79,910
Carried over .		51,78,052	50,24,560	51,20,000	45,23,950

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

2. The decrease of Rs. 14 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to cut in pay (17 lakh) and minor increases (—03 lakh).

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

2. The decrease of Rs. 18 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Cut in pay	10
(ii) Non-drawal of lodging allowance by British officers due to free accommodation having been provided in hills	08
	18

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		51,78,052	50,24,560	51,20,000	45,23,950

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

MINOR HEAD (d)—SCHOOL OF COOKERY.

Detailed heads—

1	1	(1) Pay and allowances of officers with King's Commission	13,400	12,060
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	14,500	13,320
5	5	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments	1,700	2,210
		(4) Money compensation in lieu of rations	100	50
		(5) Kit and clothing allowances	400	330
		(6) Incidental and miscellaneous expenses and allowances	3,500	3,500
TOTAL MINOR HEAD (d).		33,382	33,600	31,470
Carried over .		52,11,434	50,58,160	51,53,000
		45,55,420		

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.

2. The decrease of Rs. 02 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to cut in pay.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		52,11,434	50,58,160	51,53,000	45,55,420
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (c)—ANIMAL TRANSPORT.					
Detailed heads—					
57	49	1. Pay and allowances (including syce, forage and other allowances of officers with King's Commissions	{ 7,21,850 —12,600		5,62,500
46	40	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 2,10,080 —4,500		1,65,300
147	130	3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists)	{ 26,39,380 1,63,474		25,52,470
10,712	98,92				
116	106				
769	708				
1,804	1,322				
764	700	4. Pay and allowances (including money allowances) of followers	{ 1,68,160 —4,000		1,55,230
		5. Money compensation in lieu of rations to British troops	3,000		2,620
		6. Money compensation in lieu of rations to Indian troops and followers	{ 28,000 —4,000		24,240
		7. Kit and clothing allowances for British troops	{ 4,430 —100		3,730
		8. Kit and clothing allowances for Indian troops and followers	{ 3,59,750 —9,000 24,000 —500		2,95,060
		9. Incidental expenses	{ 26,000 —500		23,350
		10. Contract and miscellaneous allowances	{ 26,000 —500		20,410
		11. Deduct—Credits for services rendered by Government Transport to M. E. S. and R. A. F;	12,000		12,000
		12. Deduct.—Probable savings . . . . .	..	
TOTAL MINOR HEAD (c).		48,20,474	43,01,024	42,59,000	37,92,910
Carried over .		1,00,31,908	93,59,184	94,12,000	83,48,330

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

- (a) 12 Animal Transport Companies (Mule) for 1st Line of Infantry Bridages.
- (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) 1 Animal Transport Company (Mule) (Lower Establishment) for Reserve Pack Companies.
- (g) 4 Animal Transport Companies (Camel Silladar).
- (h) 1 Animal Transport Company (Camel, Lower Establishment).

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. 5.08 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
(i) Retrenchment measures	3.17
(ii) Cut in pay	1.13
(iii) Disbandment of 1 Cavalry Brigade Transport Company . . . . .	.78
	5.08

MAIN HEAD II.—

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	1931-32.	1931-32.	1932-33.
				Rs.	Rs.	Rs.
Brought forward .			1,00,31,908	93,59,184	94,12,000	83,48,330
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.						
MINOR HEAD (f)—MECHANICAL TRANSPORT UNITS.						
Detailed heads—						
101	95	1. Pay and allowances of officers with King's Commissions		{ 12,13,460		11,95,100
246	174	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and Anglo-Indians		{ 36,950		
61	64	3. Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store-keepers, artificers and reservists		{ 6,83,590		5,41,000
2,812	2,843			{ 23,940		
192	235					
879	1,117					
3,588	2,588			{ 23,63,950		29,43,660
	447			{ 92,538		
433	269	4. Pay and allowances (including money allowances) of followers		{ 88,440		56,500
		5. Money compensation in lieu of rations to British troops		{ 2,415		
		6. Money compensation in lieu of rations to Indian troops and followers		3,600		2,600
		7. Kit and clothing allowances for British troops		10,000		12,700
		8. Kit and clothing allowances for Indian troops and followers		{ 24,080		19,090
		9. Gratuities to British troops on transfer to Army Reserve		{ 735		
		10. Deferred pay to Indian troops		{ 1,38,940		1,61,350
		11. Incidental expenses		{ 6,670		
		12. Contract and miscellaneous allowances		600		600
		13. Deduct—Credits for services rendered by Government Transport to M. E. S. and R. A. F.		{ 18,000		32,000
				{ 1,000		
				{ 28,300		29,500
				{ 5,750		31,650
				{ 44,710		
				{ 1,885		
				500		
		14. Deduct—Provable savings				
TOTAL MINOR HEAD (f).			47,78,220	47,89,053	52,06,600	50,25,750
Carried over .			1,48,10,128	1,41,48,237	1,46,18,000	1,33,74,080

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

- (i) 11 Mechanical Transport Companies equipped with 30-cwt. and 3-ton four or six-wheeled lorries (consisting of 11 Headquarters, 32 sections 30-cwt., 4 sections 3-ton higher establishment and 8 sections 3-ton lower establishment).
- (ii) 6 M. T. Companies for Motor Ambulance Convoys (consisting of 6 Headquarters, 1 higher establishment and 11 lower establishment sections).
- (iii) 2 M. T. Companies (Mobile Repair Units), consisting of 2 headquarters and 4 sections.
- (iv) Technical Inspectorate of Mechanical Transport.
- (v) 1 Central M. T. Stores Depot.
- (vi) 1 Mechanical Transport Depot.
- (vii) 1 Vehicle Reserve Depot.
- (viii) 1 Heavy Repair Shop (M. T.), Class I.
- (ix) 2 Heavy Repair Shops (M. T.) Class II.
- (x) 2 Heavy Repair Shops (M. T.), Class III.

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, Bannu, Chaklala, Peshawar and Quetta, each competent to deal with all the work arising in its sector in peace time. These workshops also train Indian artificers by the employment of apprentices.

3. The training of M. T. drivers is carried out at the Mechanical Transport Depot at Chaklala where about 600 drivers are trained every year. The Mechanical Transport Depot also trains British officers and other ranks in "road" duties.

4. Budget 1932-33 is more than Budget, 1931-32 by Rs. 2.37 lakhs due to :—

	In lakhs of Rs.
(i) Increased number of I. Os. and I. O. Rs. clerks and artificers <i>plus</i> short provision made during 1931-32	7.47
<i>Decreases—</i>	
(i) Cut in pay	3.19
(ii) Retrenchment measures	1.39
(iii) Miscellaneous decreases net . . . . .	.52
	5.10
	2.37

MAIN HEAD II.—

Numbers.		Accounts;	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
52.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,48,10,128	1,41,48,237	1,46,18,000	1,33,74,080
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.					
Detailed heads—					
500	300	(1) Pay and allowances (including messing and money allowances) of students	1,00,000		72,000
10	13	(2) Pay and allowances of officers with King's Commission	{ 1,43,000		1,73,900
14	14	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 11,615		
149	200	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments	{ 67,400		63,680
			{ 4,480		
33	35	(5) Pay and allowances (including money allowances) of followers	{ 1,39,000		1,55,190
			{ 5,550		
		(6) Money compensation in lieu of rations	6,460		6,800
			1,360		1,600
		(7) Kit and clothing allowances	{ 35,800		35,510
			{ 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		9,500
		(11) Deduct—Credit on account of Mechanical Transport drivers trained for the R. A. F. . . . .	..	8,500	..
TOTAL MINOR HEAD ().		5,00,605	5,13,480	4,85,000	5,18,680
Carried over		1,53,10,733	1,46,61,717	1,51,03,000	1,38,92,760

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 as well as experimental trials on vehicles and equipment are also carried out at the depot.

The increase of Rs. .05 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

<i>Increases.</i>	In lakhs of Rs.
(i) Changes in authorised establishment due to reorganisation . . . . .	.27
(ii) Miscellaneous increases due to changes in establishments, etc. . . . .	.03
(iii) Elimination of credit taken in 1931-32 on account of M. T. drivers trained for the R. A. F. . . . .	.09
	<u>.39</u>
 <i>Decreases—</i>	
(i) Cut in pay \checkmark. . . . .	.33
(ii) Retrenchment measures . . . . .	.01
	<u>.34</u>
	<u>.05</u>

MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,53,10,733	1,46,61,717	1,51,03,000	1,38,92,760

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

MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.

Detailed heads—

4	5	(1) Pay and allowances of officers with King's Commission	78,000	84,600	
32.	19	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	{ 1,36,000	75,300	
169	170	(3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, storekeepers and artificers	{ 1,90,500	1,51,100	
		(4) Pay and allowances of followers	40,000	32,600	
		(5) Money compensation in lieu of rations	200	150	
		(6) Kit and clothing allowances	{ 3,430	2,860	
		(7) Gratuities to British troops on transfer to Army Reserve . . . . .	..	..
		(8) Deferred pay to Indian troops	200	200	
		(9) Incidental and miscellaneous expenses.	18,000	18,000	
TOTAL MINOR HEAD (h)		4,39,866	4,66,330	4,59,000	3,64,810
Carried over		1,57,50,599	1,51,28,047	1,53,62,000	1,42,57,570

 ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—Central Mechanical Transport Stores Depot, Chakkala 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. 1·02 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Rs.
(i) Decrease in authorised establishment due to reorganisation	·64
(ii) Cut in pay	·36
(iii) Miscellaneous decreases including retrenchment measures	·02
	1·02

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,57,50,599	1,51,28,047	1,55,62,000	1,42,57,570
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (5)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
11	14 (1) Pay and allowances of officers with King's Commission		1,56,800		2,06,000
32	44 (2) Pay and allowances (including money allowances) of clerical and other Indian establishments		37,000		46,200
	(3) Money compensation in lieu of rations		100		100
	(4) Kit and clothing allowances		650		1,310
	(5) Gratuities to British troops on transfer to Army Reserve		—		..
	(6) Deferred pay to Indian troops		50		50
	(7) Incidental and miscellaneous expenses		2,500		2,500
TOTAL MINOR HEAD (5)		2,03,406	1,98,100	2,18,000	2,57,160
Carried over .		1,59,54,005	1,53,26,147	1,57,80,000	1,45,14,730

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. 59 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Increased expenditure on account of additional British officers and Indian personnel due to reorganisation . . . . .	.85
(ii) Miscellaneous increases . . . . .	.01
(iii) Cut in pay	—27
	.59

MAIN HEAD II —

Numbers.			Budget	Revised	Budget
1931-	1932-	Accounts,	Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward.		1,59,54,005	1,53,26,147	1,57,80,000	1,45,14,730
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS.					
Detailed heads—					
21	21	(1) Pay and allowances of officers with King's Commission	{ 3,26,253 5,230		3,29,900
121	102	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks	{ 4,24,000 4,570		3,69,130
47	172	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks	34,000		89,870
1,030	1046	(4) Pay and allowances of Indian artificers	{ 12,00,000 18,255		9,11,500
385	245	(5) Pay and allowances of clerical and menial establishments	{ 1,70,300 6,525		1,05,140
		(6) Temporary labour	42,000		30,000
		(7) Money compensation in lieu of rations	900		900
		(8) Kit and clothing allowances	{ 45,000 800		44,870
		(9) Gratuities to British troops on transfer to Army Reserve	--		--
		(10) Deferred pay to Indian troops	800		2,000
		(11) Incidental and miscellaneous expenses	23,000		23,000
TOTAL MINOR HEAD (j) .		22,38,436	23,01,683	23,15,000	19,06,310
Carried over .		1,81,92,441	1,76,27,830	1,80,95,000	1,64,21,040

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1932-33 is less than Budget 1931-32 by Rs. 3.95 lakhs due to :—

	In lakhs of Rs.
(i) Changes in personnel authorised owing to reorganisation	2.10
(ii) Cut in pay	1.79
(iii) Retrenchment measures . . . . .	.01
(iv) Miscellaneous decreases net . . . . .	.05
	3.95

MAIN HEAD II.—

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	Rs.	Rs.	Rs.
Brought forward		.	1,81,92,441	1,76,27,830	1,80,95,000	1,64,21,040
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.						
MINOR HEAD (k)—VEHICLE RESERVE-DEPOT.						
Detailed heads—						
2	2	(1) Pay and allowances of officers with King's Commission		35,280		25,350
4	8	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks		18,000		36,400
33	57	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks		14,000		25,990
19	22	(4) Pay and allowances of Indian Artificers		21,000		20,450
12	71	(5) Pay and allowances of clerical and menial establishments		7,130		28,380
		(6) Temporary labour		3,000		3,000
		(7) Money compensation in lieu of ration		50		100
		(8) Kit and Clothing allowances		2,570		5,150
		(9) Gratuity to British Troops on transfer to Army Reserve . . . . .		..		..
		(10) Deferred pay to Indian troops		140		140
		(11) Incidental and miscellaneous expenses		3,000		3,000
TOTAL MINOR HEAD (k)			1,11,817	1,04,170	1,03,000	147,960
Minor Head (l) Military Launches			2,09,918	2,00,000	1,69,000	1,02,000
TOTAL SUB-HEAD B			1,85,14,176	1,79,32,000	1,83,87,000	1,66,71,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (k) Vehicle Reserve 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. This unit also looks after mobilisation reserve of mechanical transport vehicles the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and the unfit vehicles awaiting issue to Heavy Repair Shops (M. T.).

Budget 1932-33 in more than Budget 1931-32 by Rs. .44 lakh due to:—

	In lakhs of Rs.
(i) Increased cost of British other ranks, Indian officers, Indian other ranks, Indian Artificers, Clerks, menials due to reorganisation . . . . .	.52
(ii) Increased expenditure on account of kit and clothing allowance due to increased personnel . . . . .	.02
(iii) Cut in pay	—10
	.44

Minor head (l) Military Launches—

Budget 1932-33 is less than Budget 1931-32 by Rs. .98 lakh due to reduction in post craft as a measure of retrenchment (.97) and cut in pay and allowances (.01).

MAIN HEAD II -

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		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—					
17	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		2,50,000	1,18,530
25	19	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,33,000	1,01,800
196	154	(3) Pay and allowances (including money allowances) of Remount squadron		59,000	50,140
3,120	1,649	(4) Pay and allowances of stable and other establishments		3,86,000 1,500	3,10,630
--	--	(5) Pay of temporary establishments including daily labour	{	2,87,000 563	2,37,140
71	58	(6) Pay and allowances of clerical and menial establishments		42,000	36,430
		(7) Money compensation in lieu of rations		2,000	5,370
		(8) Kit and clothing allowances		14,000	9,430
		(9) Cattle gear and miscellaneous stores purchased by Depots	{	1,27,000 315	92,630
		(10) Repair to Kachha buildings, roads, drains, etc.		59,000	29,400
		(11) Construction, repairs and maintenance of buildings		79,000	81,570
		(12) Incidental and miscellaneous expenses	{	32,000 -1,543	28,660
		(13) Loss of cash			
TOTAL MINOR HEAD (a) (i)		15,90,828	14,70,535		11,01,750
Carried over		15,90,828	14,70,535		11,01,750

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. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 317 horses and 212 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, viz., one at Mona (Punjab) for the production of donkey stallions and 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 depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depôts is 3,335 young stock horses, 2,800 young stock mules and 400 full grown mules.

4. As the full requirements of the Army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,400 horses, and 335 mountain artillery mules are imported from overseas.

5. There are two Australian remount depôts, viz., at Ahmednagar (Deccan), and Saharanpur (U. P.) where imported horses are acclimatised for about nine months before issue to the service. The authorised complement in animals of these depôts including the Babugarh Remount Depot now being disbanded is 2,499 Australian horses and 260 country-bred horses (besides which about 300 horses are boarded out to private individuals and 120 horses are maintained at the Equitation School, Saugor—these 420 horses form part of the War Reserve) and 100 young stock mules. The question of revision of strength of these depôts, in animals, will be taken up after the closing down of the Babugarh Depot has been completed.

6. In addition to horses and mules, the Army Remount Department also maintains 1,450 bullocks for farming operations and hackery work.

7. The decrease of Rs. 4.96 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakh of Rs.
(i) Retrenchment measures	3.47
(ii) Cut in pay . . . . .	.51
(iii) Transfer of establishment to sub-head II-D (a) Veterinary hospitals	1.08
(iv) Other Variations	— .10
	4.96

MAIN HEAD II —

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Ra.	1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		15,90,828	14,70,835		11,01,750
SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS—					
<i>contd.</i>					
MINOR HEAD (a) (ii)—CULTIVATION FARMS.					
Detailed heads—					
32	27	(14) Pay and allowances of cattle and farm establishments	11,000		10,530
		(15) Pay of temporary establishments including daily labour	4,61,272		3,59,340
		(16) Incidental and Miscellaneous expenses	893		
			1,17,000		74,700
TOTAL MINOR HEAD (a) (ii)		6,08,914	5,90,165		4,44,570
TOTAL MINOR HEAD (a).		21,97,742	20,61,000		15,46,320
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	1,40,000		1,35,600
1	1	(18) Pay and allowances (including messing allowances and allowances for families) of British soldiers	4,000		5,440
1,309	1,226	(19) Pay and allowances of clerical and other subordinate establishments	3,16,000		3,37,020
		(20) Feed of animals	35,000		34,420
		(21) Construction, repairs and maintenance of buildings	27,000		26,000
		(22) Incidental and miscellaneous expenses	56,000		58,650
		(23) Expenditure of the sums accruing from branding and covering fees by the grant of premiums, etc., for brood mares and fillies to breeders	12,000		11,550
		(24) Deduct Probable Savings			
TOTAL MINOR HEAD (b) .		6,83,966	5,90,000		6,08,680
TOTAL SUB-HEAD C .		28,81,708	26,51,000	27,11,000	21,55,000

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—			
1931-32.	1932-33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
SUB-HEAD D.—ARMY VETERINARY SERVICES.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
33	36	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	{ 4,82,000 1,200		4,98,950
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	16,240		14,680
914	931	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including veterinary assistant surgeons, clerks and reservists	{ 3,10,000 3,000		3,27,210
87	87	(4) Pay and allowances of followers	18,200		16,000
		(5) Money compensation in lieu of rations	2,000		2,850
		(6) Kit and clothing allowances	26,000		23,260
		(7) Incidental and miscellaneous expenses	24,070		17,840
		TOTAL MINOR HEAD (a).	8,54,681	8,65,000	9,00,790
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	38,800		34,720
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	5,850		5,420
2	2	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	1,320		1,160
		(4) Money compensation in lieu of rations . . . . .	..		120
		(5) Kit and clothing allowances	110		100
		(6) Incidental and miscellaneous expenses and allowances	780		780
		TOTAL MINOR HEAD (b).	42,508	41,000	42,300
		Carried over	8,97,189	9,06,000	9,43,090

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, 26 branch veterinary hospitals, 9 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 64 British Officers (including a leave reserve of 5), 4 British other ranks, 125 veterinary assistant surgeons, 654 Indian other ranks (including 112 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. The increase of Rs. .18 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
Increased provision on account of cost of R.A.V.C. officers and Veterinary Assistant Surgeons employed with the Remount Depot, provision for which was made under Head II-C in 1931-32	1.08
<i>Decreases.</i>	
(i) Retrenchment measures	.18
(ii) Cut in pay	.60
(iii) Other Variations	.12
	.90
Net increase	.18

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. The courses at these schools have been suspended for the present.

2. The decrease of Rs. .04 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to :—

	In lakhs of Rs.
(i) Retrenchment measures	.01
(ii) Cut in pay	.03
	.04

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
37.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		8,97,189	9,29,370	9,06,000	9,43,090
SUB-HEAD D.— ARMY VETERINARY SERVICES—<i>contd.</i>					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL—<i>contd.</i>					
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay and allowances of clerks and other establishments	4,950		4,700
		(2) Incidental and miscellaneous expenses.	680		680
TOTAL MINOR HEAD (c)		5,102	5,530	6,000	5,380
Minor head (d)—					
13	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 Services			
			20,000		6,530
TOTAL MINOR HEAD (d)		16,629	20,000	17,000	6,530
TOTAL SUB-HEAD D.		9,18,920	9,55,000	9,29,000	9,55,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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. It has been decided to discontinue further training of military students but the present students will be permitted to continue their studies until they have qualified.

2. Budget, 1932-33 compared with Budget, 1932-33. 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.

2. The decrease of Rs. 13 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to retrenchment measures.

Numbers, 1931- 1932- 32. 33.		Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	MAIN HEAD II.— Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS.					
UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA.					
MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS.					
Detailed heads—					
83	46	(1) Pay and allowances of officers with King's Commission	7,90,930		6,41,540
507	484	(2) Pay and allowances of departmental officers and British soldiers (in- cluding messing allow- ance and allowances for families)	{ 24,11,930 360		{ 21,82,000
77	81	(3) Pay and allowances of Artificers (British and Indian)	85,800		79,560
1,627	1,490	(4) Pay and allowances (including money allow- ances) of Indian officers and Indian ranks, etc., (including teaching staff)	3,85,000		3,95,570
586	548	(5) Pay and allowances of clerical and menial establishments	{ 5,49,220 21,290		{ 4,87,910
		(6) Temporary establish- ment supervising clerical and miscellaneous labour):—			
		(i) Store Section, etc.	12,14,910		11,31,480
		(ii) Workshops—			
		(a) Repairs to H. E. the C.-in-C.'s Camp equipage.	7,000		4,720
		(b) Other repairs, etc.	10,00,400		9,26,100
		(iii) Introduction of new stores	1,860		2,360
		(iv) Experiments and tests	800		280
		(v) Fitting up in Arse- nals, Ordnance and Clothing Depots.	16,000		14,020
		(vi) Repairs to and re- placements of plant and machinery	9,030		9,400
		(7) Expenditure on repairs of Mathematical Instruments by the Mathematical Instru- ments Office	95,000		90,000
		(8) Money compensation in lieu of rations	22,500		23,460
		(9) Kit and clothing al- lowances.	99,800		85,460
117	117	(10) Caretaking and cus- tody	36,690		31,240
		(11) Incidental and misc- ellaneous allowances and expenses	{ 1,52,050 45,858		{ 1,29,440
		Carried over	69,46,229		62,14,540

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, Mingaladon and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra issue winter clothing required by troops in the Northern Command. The 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 is a Clothing Depot at Shahjahanpore. This depot is under the control of an Ordnance Officer acting under the Director of Ordnance Services, and the Master General of the Ordnance in India. It is maintained for retailing clothing to troops and for maintaining working stocks. It also holds war and mobilization reserves. Clothing stores, necessities and footgear are obtained from the Army Clothing Factory, Shahjahanpur, the Ordnance Depot, Cawnpore and by purchase at Home through the agency of the Master General of Ordnance in India.

3. The provision under this head is exclusive of the cost of the I. A. O. C. establishments employed at Army Headquarters and at Command and District Headquarters which amounts to.

Rs. 2,90,000 and Rs. 4,26,000 and provided under Head IV A (g) Master General of Ordnance and Head IV B and C. Staff of Commands and District respectively.

4. Budget, 1932-33 is less than budget, 1931-32 by Rs. 7.32 lakhs chiefly due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(i) Cut in pay	4.90
(ii) Retrenchment measures . . . . .	.25
(iii) Transfer of 5 Ordnance mechanical Engineers from the control of the Director of Ordnance Services to that of the Director of Artillery . . . . .	.47
(iv) Transfer of 2 Directing Staff officers from Arsenals to Army Head Quarters and Commands . . . . .	.26
(v) Reduction owing to overprovision in 1931-32 of lodging allowance in respect of officers not accommodated in Government quarters . . . . .	.17
(vi) Certain vacancies of British other ranks being filled up by Assistant Store Keepers and transfer of 4 British other ranks to Commands . . . . .	.32
(vii) Reduction of 13 routine division clerks on the introduction of Roneodex Cabinets for keeping stock records in Arsenals and transfer of 2 routine division and 5 lower division clerks to Commands . . . . .	.15
(viii) Less expenditure anticipated in the temporary labour grant chiefly due to economy measures . . . . .	.40
(ix) Less provision under incidental and miscellaneous expenditure chiefly due to the fact that in 1931-32 provision of Rs. 46 lakh was made specially for purchase of Roneodex cabinets . . . . .	.54
(x) Smaller savings anticipated under other heads . . . . .	.10
	7.56
<i>Increase—</i>	
Employment of additional Assistant Store Keepers and Store men to complete the authorised strength (Rs. 61 lakh) partly counter-balanced by saving (Rs. 37 lakh) on account of reduced establishment of Indian other ranks . . . . .	.24
Net decrease	7.32

Numbers.		MAIN HEAD II.			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
		Brought forward	69,46,228		62,14,540
SUB-HEAD E.—INDIAN ARMY ORD- NANCE 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—			
..	7	(12) Pay and allowances of Medical Establishments.	10,530		9,780
		(13) Lees of Cash			
		(14) <i>Deduct</i> —Recoveries on account of storage charges in respect of R. A. F. bombs held in deposit in Arsenals	1,02,650		1,01,806
		TOTAL MINOR HEAD (a).	66,59,004	68,54,108	64,77,000
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
1	1	(1) Pay and allowances of officers with King's Commission	15,892		14,200
3	3	(2) Pay and allowances of departmental officers and British soldiers (in- cluding messing allow- ance and allowances for families)	19,620		18,700
8	8	(3) Pay and allowances (including money allow- ances) of Indian officers and Indian ranks	1,820		1,830
5	7	(4) Pay and allowances of clerical and menial es- tablishments	6,840		7,160
		(5) Money compensation in lieu of rations	240		120
		(6) Kit and clothing al- lowances	480		470
		(7) Incidental and misce- llaneous allowances and expenses	5,000		5,000
		TOTAL MINOR HEAD (b).	49,269	49,892	53,000
		TOTAL SUB-HEAD E.—I. A. O. C. . . .	67,08,273	69,04,000	65,30,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.****Minor Head (b)—I. A. O. 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.

The decrease of Rs. .03 lakh in budget, 1932-33 as compared with budget 1931-32 is due to :—

	In lakhs of Rs.
(i) Decrease due to cut in pay	-05
(ii) Increase in the normal budget	-02
	<hr style="width: 100%;"/>
	-03
	<hr style="width: 100%;"/>

MAIN HEAD II —

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932-33.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		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—					
13	13	(1) Pay and allowances of instructional staff		21,650	19,370
		(2) Pay and allowances (including messing and money allowances) of pupils	(350)	87,300	85,130
		(3) Kit and clothing allowances		5,000	4,000
		(4) Capitation payments to Provincial Governments		1,59,700	1,69,500
		(5) Incidental and miscellaneous expenses and allowances		23,350	20,000
TOTAL SUB-HEAD—F.		2,34,281	2,97,000	3,10,000	2,98,000
SUB-HEAD C.—CENTRAL DISPOSALS ORGANISATION.					
UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA.					
Minor head—					
		(1) Working expenses of clothing dump, Moghalpura		5,000	..
TOTAL SUB-HEAD—C.		1,994	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.

Budget, 1932-33 is more than Budget, 1931-32 by Rs. .01 lakh due to :—

	In lakhs of Rs.
(i) Increase under Capitation payments . . . . .	.10
(ii) Other minor increases . . . . .	.02
(iii) Retrenchment measures	— .10
(iv) Cut in pay	— .01
	.01

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. Experience 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 which 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.

The clothing Dump, Moghalpura, having been closed no provision has been made in 1932-33.

Numbers.			MAIN HEAD II —			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	
		Ra.	Ra.	Ra.	Ra.	
SUB-HEAD H.—MEDICAL SERVICES.						
527	471	1. Pay and allowances (including syce, forage and other allowances) of officers	{ 73,03,380		59,77,810	
473	410	2. Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps etc., ranks	{ 25,020			
1,015	876	3. Pay and allowances of Assistant and Sub-Assistant Surgeons (including money allowances)	{ 6,93,550		5,68,480	
			{ 2,836			
325	321	4. Pay and allowances of nurses and matrons	{ 25,87,210		22,08,240	
			{ 5,480			
		5. Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)				
13,461	13,202	6. Pay and allowances of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps	1,61,390		1,79,190	
		7. Money compensation in lieu of rations to British Troops	21,00,421		19,83,650	
		8. Money compensation in lieu of rations to Indian Troops	5,400		5,180	
		9. Kit and Clothing allowances to British Troops	12,250		6,500	
		10. Kit and Clothing allowances, to Indian Troops	{ 47,220		36,390	
		11. Incidental and miscellaneous expenses	{ 213		1,92,310	
		12. Charges on account of X Ray Installations	2,51,350		5,04,570	
		13. Custom duty charges	{ 4,53,040		80,000	
		14. Grants for up keep of Laboratories	{ 50		850	
		15. Convalescent Homes for officers	1,00,000		27,710	
		16. Deduct—Credits on account of hospital charges of R. A. F. personnel	{ ..		16,000	15,320
		17. Deduct—Credits on account of dentistry charges of R. A. F. personnel	895		68,500	66,500
			27,710		6,400	5,700
TOTAL SUB-HEAD H. .		1,46,77,510	1,48,09,000	1,44,73,000	1,26,14,000	

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 24 hospitals first class, 27 second class, 45 third class, 42 fourth class and 26 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 2·93 *per cent.* of the establishment in the case of British troops, 1·67 *per cent.* in the case of Indian troops and '99 *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 230 Royal Army Medical Corps officers, 323 Indian Medical Service officers, 23 Dental officers, 372 R. A. M. C. other ranks, 39 Army Dental Corps other ranks 278 nurses, 43 matrons, 334 assistant surgeons 542 sub-assistant surgeons, 7,902 Indian Hospital Corps personnel and 5,300 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 (e) 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 decrease of Rs. 21·95 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is mainly due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(i) Retrenchment measures	12·60
(ii) Cut in pay	10·34
	22·94
<i>Increases—</i>	
(i) Terminal Charges	·75
(ii) Anticipated formation of a reserve of Sub-Assistant Surgeons	·20
(iii) Less receipts from R. A. F. on account of hospital charges	·03
(iv) Other items net	·01
	·99
Net decrease	21·95

Numbers.		MAIN HEAD "I.—			
1931-32.	1932-33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. 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—					
254	240	(1) Pay and allowances (including syce, forage and other allowances) of officers	{ 38,19,400 25,020		31,89,430
466	403	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks	{ 6,76,000 3,236		5,51,280
352	364	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	{ 15,25,000 —15,200		13,70,700
265	261	(4) Pay and allowances of nurses and matrons	{ 9,04,400 14,735		7,72,300
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	93,500		1,12,130
		(6) Money compensation in lieu of rations to British Troops	5,300		4,860
		(7) Kit and clothing allowances to British Troops	{ 48,500 213		35,930
		(8) Kit and Clothing allowance to Indian Troops	5,000		2,410
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)	{ 2,66,000 25		3,14,800
		(10) Charges on account of X-Ray Installations	62,500		43,000
		(11) Custom duty	{ 450		450
		(12) Grants for up keep of laboratories	25,480		24,710
		(13) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel	54,000		65,200
		(14) <i>Deduct</i> —Credits on account of dentistry charges of R. A. F. personnel	6,400		5,700
TOTAL MINOR HEAD (a)			73,97,209		63,51,150
Carried over			73,97,209		63,51,150

ADMINISTRATIVE SERVICES—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Ra.	1931-32.	1931-32.	1932-33.
			Ra.	Ra.	Ra.
Brought forward .			73,97,209		63,51,150
SUB-HEAD H.—MEDICAL SERVICES—contd.					
(i) <i>Under control of the Adjutant General in India—contd.</i>					
MINOR HEAD (b)—INDIAN MILITARY HOSPITALS INCLUDING MOBILISED FIELD MEDICAL UNITS, ETC.					
Detailed heads—					
262	219	(1) Pay and allowances (including syce, forage and other allowances) of officers	33,00,000		26,23,400
..	..	(2) Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks			
654	503	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	{ 10,08,100		7,83,640
60	60	(4) Pay and allowances of nurses and matrons	{ 21,080		
		(5) Pay and allowances of Ind an subordinate personnel (other than Indian Hospital Corps)	{ 1,67,000		1,27,700
		(6) Money compensation in lieu of rations to British Troops	{ 2,300		
		(7) Money compensation in lieu of rations to Indian Troops	65,000		64,000
		(8) Kit and clothing allowances to Indian Troops			20
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)	3,250		3,250
		(10) Charges on account of X-Ray Installations	26,250		23,280
		(11) Custom duty charges	{ 1,60,000		1,64,000
		(12) Grants for up keep of laboratories	{ 25		37,000
		(13) <i>Deduct—Credits on account of Hospital charges of R. A. F. personnel</i>	{ 37,500		400
			{ ..		3,000
			{ 445		
			{ 2,230		
			14,500		1,300
TOTAL MINOR HEAD (b) .			47,78,680		38,28,390
Carried over			1,21,75,889		1,01,79,540

Numbers.		MAIN HEAD II.—			
1931-32.	1932-33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward .			1,21,75,899		1,01,79,540
SUB-HEAD H.—MEDICAL SERVICES—contd.					
(i) Under control of the Adjutant General in India—contd.					
MINOR HEAD (c)—STATION STAFF DISPENSARIES.					
Detailed heads—					
3	3	(1) Pay and allowances of officers		51,960	42,250
1	1	(2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowances)		3,010	2, 00
		(3) Pay and allowances of Indian subordinate personnel (other than I. H. C.)		500	500
		(4) Money compensation in lieu of rations		40	100
		(5) Kit and clothing allowances		70	100
		(6) Incidental and miscellaneous expenses			
TOTAL MINOR HEAD (c) .			55,580		45,750
MINOR HEAD (d)—MILITARY FOOD LABORATORY, KASAUJI.					
Detailed heads—					
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers		19,320	16,200
7	7	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C., etc., ranks		19,550	17,200
5	5	(3) Pay and allowances (including money allowances) of clerical and other Indian establishments		400	
		(4) Money compensation in lieu of rations to British troops		2,390	2,560
		(5) Kit and clothing allowances to British troops		100	300
		(6) Kit and clothing allowances to Indian Troops		720	410
		(7) Incidental and miscellaneous expenses		60	
				6,470	6,330
TOTAL MINOR HEAD (d) .			48,210		43,000
Carried over .			1,22,79,579		1,02,68,290

ADMINISTRATIVE SERVICES—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	1931-32.	1931-32.	1932-33.
			Rs.	Rs.	Rs.
Brought forward .			1,22,79,679		1,02,68,290
SUB-HEAD H.—MEDICAL SERVICES—concl'd.					
<i>(i) Under control of the Adjutant General in India—concl'd.</i>					
MINOR HEAD (e)—INDIAN HOSPITAL CORPS.					
Detailed heads—					
7	8	(1) Pay and allowances (including syce, forage and other allowances) of officers	1,12,700		1,06,530
8	8	(2) Pay and allowances of Assistant Surgeons	51,100		51,100
13,461	13,202	(3) Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the I. H. C.	21,00,421		19,83,650
		(4) Money compensation in lieu of rations to Indian troops and followers	9,000		3,150
		(5) Kit and clothing allowances to Indian troops and followers	2,20,000		1,66,620
		(6) Incidental expenses	20,500		19,340
TOTAL MINOR HEAD (e) .			25,13,321		23,30,390
TOTAL SUB-HEAD H. (i) .		1,46,61,419	1,47,93,000	1,44,57,000	1,25,98,680
<i>(ii) Under control of the Army Department.</i>					
MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS.					
Detailed head—					
		(1) Expenditure in connection with convalescent Homes	16,000		15,320
TOTAL SUB-HEAD (ii) .		16,091	16,000	16,000	15,320
TOTAL SUB-HEAD H. .		1,46,77,510	1,48,09,000	1,44,73,000	1,26,14,000

Numbers.		MAIN HEAD II --			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		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	(1) Pay and allowances of gazetted superior and subordinate service officers	1,16,500		1,00,800
149	140	(2) Pay and allowances of accountants, clerks and menial establishments	4,03,000		3,59,500
		(3) Pay and allowances of temporary establishments	2,00,000		..
		(4) Transportation charges—			
		(i) Travelling and outstation allowances	20,000		20,000
		(ii) Rail charges	2,000		2,000
		(5) Incidental and miscellaneous contingent Charges	34,800		21,000
		(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department	5,000		2,000
		(7) Payments on account of medical treatment of British officers of the Superior Civil Service	200		200
		TOTAL MINOR HEAD (a).	5,40,679	7,81,500	5,05,500
MINOR HEAD (b)—COMMANDS, AND DISTRICTS OFFICES, ETC.					
Detailed heads—					
134	119	(1) Pay and allowances of gazetted superior and subordinate service officers	13,46,000		10,52,400
4,339	3,740	(2) Pay and allowances of accountants, clerks and menial establishments	69,40,000		61,63,800
		(3) Transportation charges—			
		(i) Travelling and outstation allowances	3,06,000		2,40,000
		(ii) Rail charges	10,000		13,200
		Carried over	86,02,000	74,71,400	
			5,40,679	7,81,500	5,05,500

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

The Military Accounts Department in its superior personnel is at present composed of a cadre of 53 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, Madras and Central Provinces Districts and Poona Independent Brigade.
Controller of Military Accounts, Eastern Command.	Meerut, Presidency and Assam and Lucknow Districts and Delhi Brigade.
Controller of Military Accounts, Western Command.	Western 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, and Burma Districts. With the Office of the Controller of Military Accounts, Lahore District, both the pension offices at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated as the Controller of Military Accounts and Pensions, Lahore and the

MAIN HEAD II.—

EXPLANATIONS.

combined office is designated as the office of the Controller of Military Accounts and Pensions, Lahore. This office now deals with the payment, audit and adjustment of all claims to pension excepting those arising in Burma District which are dealt with by the Controller of Military Accounts, Burma District. The Controller of Military Account and Pensions Lahore has a branch office at Simla for dealing with the purchases made by the Director of Contracts.

(4) 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. This office also deals with railway charges and accounts of passage and Service Funds.

3. The cardinal principles of the existing system of accounts are :—

- (a) The concentration of the issue of funds at certain central stations (*vis.*, the offices of the various Controllers).
- (b) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks 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 1932-33 has been fixed at Rs. 93·12 lakhs.

5. The Budget, 1932-33 under Head II—I Military Accounts Offices is less than Budget, 1931-32 by Rs. 15·34 lakhs due to :—

	In lakhs of Rs.
(i) Retrenchments	6·50
(ii) Cut in pay	8·89
(iii) Other increases net	—·05
Total	<u>15·34</u>

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—				
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	
		Ra.	Ra.	Ra.	Ra.	
		Brought forward .	5,40,679	7,81,500	5,73,000	5,05,500
		SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—contd.		86,02,000		74,71,400
		MINOR HEAD (b)—COMMANDS, AND DISTRICTS OFFICES, ETC.—contd.				
		Detailed heads—contd.				
		(4) Incidental and miscellaneous contingent charges		3,25,000		2,50,500
		(5) Leave passage concessions granted to the superior Service officers of the Military Accounts Department		30,000		22,000
		(6) Payments on account of medical treatment of British Officers of the Superior Civil Service.		1,000		1,000
		(7) Charges for payment of Pensions		3,12,000		3,18,000
		(8) Officers in charge, Military Treasure Chests		23,400		15,900
		(9) <i>Deduct</i> —Percentage charges on account of services rendered by Military Engineer Services to other Departments		1,87,700		1,38,430
		(10) <i>Deduct</i> —Percentage charges on account of services rendered by Military Accounts Department to Foreign and Political Department		—		—
		(11) <i>Deduct</i> —Charges recoverable from His Majesty's Imperial Government . . . . .		..		..
		TOTAL MINOR HEAD (b) .	89,48,193	91,05,700	86,81,000	79,42,320
		MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.				
		Detailed heads—				
13	12	(1) Pay and allowances of gazetted superior and subordinate service officers		1,51,500		1,23,500
517	532	(2) Pay and allowances of accountants, clerks and menial establishments		8,40,000		8,25,700
		(3) Transportation charges—				
		(i) Travelling and outstation allowances..		16,000		16,000
		(ii) Rail charges . . . . .		..		..
		Carried over		10,07,500		9,65,200
			94,88,872	98,87,200	92,34,000	84,47,820

ADMINISTRATIVE SERVICES—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		94,83,872	98,87,200	92,34,000	84,47,820
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—contd.			10,07,500		9,65,200
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS—contd.					
Detailed heads—contd.					
(4) Incidental and miscellaneous contingent charges			18,500		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 .					
TOTAL MINOR HEAD (c)		10,19,169	10,26,000	10,04,000	9,83,700
MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE.					
Detailed heads—					
4	4	(1) Pay and allowances of gazetted superior and subordinate service officers	47,500		41,500
97.	86	(2) Pay and allowances of accountants, clerks and menial establishments .	1,43,900		1,50,900
(3) Transportation charges:—					
(i) Travelling and out-station allowances.			22,000		22,500
(ii) Rail charges . . . . .			..		..
(4) Incidental and miscellaneous contingent charges			10,000		9,000
(5) Percentage charges for works audit			33,100		16,180
(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)		2,46,458	2,56,600	2,46,000	2,40,180
Carried over .		1,07,54,499	1,11,69,800	1,04,84,000	96,71,700

NUMBERS.		MAIN HEAD II.—			
1931-32.	1932-33.	Actuals, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-33. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward		1,07,54,499	1,11,69,800	1,04,84,000	96,71,700
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—contd.					
MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.					
3	2	(1) Pay and allowances of gazetted superior and subordinate service officers	45,800		24,000
90	81	(2) Pay and allowance of accountants, clerks and menial establishments	1,56,760		1,40,800
		(3) Transportation charges—			
		(i) Travelling and out-station allowances. }	2,500		1,500
		(ii) Rail charges			
		(4) Incidental and miscellaneous contingent charges.	5,200		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.			
		(7) Percentage charges for works audit	10		20
		(8) <i>Deduct</i> —Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances	1,070		1,500
		(9) <i>Debet</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	23,000		23,700
		(10) <i>Deduct</i> —Audit and accounting charges relating to supplies made from Dockyard to Admiralty and other Departments	9,000		1,020
TOTAL MINOR HEAD (e)		1,74,948	1,76,200	1,57,000	1,40,300
TOTAL SUB-HEAD I.		1,09,29,447	1,13,46,000	1,06,41,000	98,12,000

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		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	55,510		84,400
		(2) Incidental expenses	1,300		3,000
		TOTAL MINOR HEAD (a).	56,810		87,400
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	18,850		19,000
		TOTAL MINOR HEAD (b)	2,56,450		2,56,600
MINOR HEAD (c)—WESLEYAN CHURCH.					
Detailed heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains	83,820		91,900
		(2) Incidental expenses	21,200		21,100
		TOTAL MINOR HEAD (c) .	1,05,020		1,13,000
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains	26,650		27,000
		(2) Incidental expenses	7,070		3,000
		TOTAL MINOR HEAD (d) .	29,720		30,000
		TOTAL SUB-HEAD J.	4,51,007	4,48,200	4,84,000
				4,84,000	4,87,000

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.

The increase of Rs. 39 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In Lakhs of Rs.
(i) Increase in pay and allowances of Presbyterian Chaplains due to higher rates . . . . .	.38
(ii) Increase in Capitation charges for Wesleyan Chaplains . . . . .	.08
(iii) Increase under incidental and miscellaneous expenses for Presbyterian Churches02
(iv) Cut in pay	—09
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	.39
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Numbers.		MAIN HEAD II.—			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.					
UNDER CONTROL OF THE ARMY DEPARTMENT.					
MINOR HEAD (a)—CANTONMENTS DEPARTMENT.					
Detailed heads—					
56	51	(1) Pay and allowances of officers	{ 8,25,000		7,28,700
		(2) Pay and allowances of clerks and other subordinate establishments	{ 53,000		
		(3) Incidental and miscellaneous expenses	25,660		29,730
		(4) Cost of leave passage concessions to Army Civil and Warrant Officers	5,970		5,760
		(5) Payments on account of medical treatment of British Officers of the Superior Civil Service.			
TOTAL MINOR HEAD (a)		8,48,325	9,09,630	8,28,000	7,64,190
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE—					
Detailed heads—					
		(i) Ordinary Grants-in-aid to Cantonment Funds	{ 1,08,200		50,100
		(ii) Special Grants-in-aid to Cantonment Funds	{ 3,500		75,000
		(iii) Cost of water supplied by M. E. S. to cantonments	1,00,000		
		(iv) Deduct—Credits for amounts realised from non-entitled consumers by cantonment authorities on account of cost of water	9,91,500		10,83,000
			3,91,700		3,89,200
TOTAL MINOR HEAD (b)		11,46,559	8,11,500	7,72,000	8,18,900
MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATE OFFICERS ON ACCOUNT OF GOVERNMENT LANDS.					
Detailed Heads—					
		(i) Pay and allowances of clerks and other establishments	{ 1,40,670		1,18,910
		(ii) Incidental and miscellaneous expenses	{ 1,05,200		78,000
TOTAL MINOR HEAD (c)		2,03,347	2,45,870	2,23,000	1,96,910
Deduct—Probable Savings.			..		
TOTAL SUB-HEAD K		21,98,231	19,67,000	18,23,000	17,80,000

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 Cantonments 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, 1932-33 is less than Budget, 1931-32 by Rs. 1·87 lakhs due to—	
(i) Retrenchment measures	2·01
(ii) Cut in pay	·81
(iii) Increased loss borne by Government on account of supply of water to non-entitled consumers	—·94
(iv) Miscellaneous increases	—·01
	1·87

Numbers.		MAIN HEAD II.--			
1931-32.	1932-33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
		Brought forward .			
SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF ORDNANCE—contd.					
MINOR HEAD (a) ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH					
Detailed heads—					
Pay and allowances of permanent staff—					
85	39	1. Pay and allowances of officers commissioned or gazetted	4,89,000		4,56,960
97	97	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates	5,19,000		4,62,430
144	121	3. Pay and allowances of clerical and other Indian establishments including M. T. personnel	1,10,400		98,500
		4. Kit, clothing and food allowances	18,650		17,500
		Administration charges—			
		5. Incidental and miscellaneous expenses	39,470		32,000
		6. Conservancy charges	4,990		4,800
6	6	7. Pay and allowances of police guards	2,400		2,440
		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	1,11,000		1,09,640
		11. Artisans and workmen	2,50,000		1,86,680
TOTAL MINOR HEAD (a) .		14,78,815	15,45,000	14,78,000	13,71,000
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
(a) Payments for services rendered by the Government Test House, Bangalore					
			27,000		27,000
(b) Provision for Small Measures					
			(a) 20,000		20,000
TOTAL MINOR HEAD (b) .		18,004	47,000	38,000	47,000
TOTAL SUB-HEAD L .		14,96,819	15,92,000	15,16,000	14,18,000

(a) New measure.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor head—(a) Ordnance Inspection and Chemical Research.—The following officers of the Indian Ordnance Inspection Section are under the control of the Director of Artillery; their functions are also shown :—

Chief Inspector of Stores and Clothing, Cawnpore.—(With Assistant Inspectors at Shah-jahanpur, Bombay, Calcutta and an Inspection Depot at Rawalpindi)—

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

Inspector of Small Arms, Ishapore.—

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

Inspector of Guns, Cossipore.—

- (a) inspects the outturn of the Gun and Shell Factory and of the Mathematical Instrument Office, Calcutta, in so far as army stores are concerned;
- (b) inspects all electrical and optical stores, signal stores and tools purchased in India for the army; and
- (c) inspects ordnance in the hands of troops.

Inspector of Ammunition, Kirkee.—

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

Inspector of Gun Carriages and Vehicles, Jubbulpore.—

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

Chemical Inspector, Rawalpindi.—

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

Proof and Experimental Officer, Balasore.—

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

Controller of Chemical Defence Research, Rawalpindi.—

Carries out research work in connection with chemical defence.

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

Budget, 1932-33 is less than Budget, 1931-32 by Rs. 1.74 lakhs due mainly to :—

	In lakhs of Rs.
(i) Cut in pay	1.31
(ii) Retrenchment measures . . . . .	.36
(iii) Abolition of the appointment of an Assistant Inspector General, Stores and certain other subordinate appointments . . . . .	.28
(iv) Minor variations . . . . .	.26
(v) Increase on account of transfer of 5 Ordnance Mechanical Engineers from the control of the Director of Ordnance Services to that of Director of Artillery . . . . .	.47
	1.74

Minor head (b).—Budget, 1932-33 compared with Budget, 1931-32. No variation.

MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		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	66,270		65,260
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		4,140
		5. Incidental expenses	--		--
		6. Miscellaneous allowances	4,050		5,000
		7. Miscellaneous expenditure incurred regimentally on account of stores	--		--
TOTAL MINOR HEAD (a)		63,550	75,950	68,000	73,490
MAJOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
9	7	1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,99,610		1,82,920
157	193	2. Pay and allowances (including money allowance) of Indian soldiers and other establishments	{ 82,790 1,440		76,860
		3. Money compensation in lieu of rations	3,050		3,030
		4. Kit and clothing allowances	1,620		1,520
		5. Incidental and miscellaneous expenses	51,370		98,880
TOTAL MINOR HEAD (b).		3,09,132	3,39,980	3,33,000	3,63,210
Carried over		3,72,702	4,16,830	4,01,000	4,33,700

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, 1932-33 compared with Budget, 1931-32. Variation is small. The estimate for 1932-33 includes Rs. .05 lakhs on account of pay cut which is counterbalanced by larger expenditure under the same head due to smaller number of men anticipated to be on leave.

(b) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers and 15 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres, (*viz.*, Peshawar, Rawalpindi, Lahore, Jullundur, Delli, Ajmere Gorakpur, Poona, Ghoom and Burma) and 151 Indian paid recruiters. The clerical staff consists of 42 combatant Indian ranks.

The increase of Rs. .23 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to:—

	In lakhs of Ra.
(i) Larger provision under "Incidental and miscellaneous expenses due mainly to the transfer of provision for subsistence allowance of recruits hitherto adjusted under Head I"	.54
(ii) Savings on account of retrenchment measures \	—13
(iii) Pay cut	—18
	-23

MAIN HEAD II.—

Numbers. 1931- 1932- 32. 33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,72,702	4,15,830	4,01,000	4,38,700

**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 syca, forage and other allowances) of officers with King's Commission			
10 10	2. Pay and allowances (including messing al- lowance and allowances for families) of British soldiers and Indian Corps of Clerks (British Wing)		{ 1,84,510 -330	1,50,300
	3. Pay and allowances of clerks and other es- tablishments			
	4. Money compensation in lieu of rations			
	5. Kit and clothing al- lowances			
	6. Incidental and miscel- laneous expenses			
	TOTAL MINOR HEAD (c).	1,63,331	1,84,180	1,62,000
	Carried over .	5,36,033	6,00,010	5,63,000
			5,63,000	5,98,000

* 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.

Budget, 1932-33 is less than budget, 1931-32 by Rs. -25 lakh due to:—

	In lakhs of Rs.
(i) Smaller provision proposed by local authorities on account of economies effected	-24
(ii) Pay cut	-01
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	-25

MAIN HEAD II.—

Numbers 1931- 1932. 22. 33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	R	Rs.	Rs.
Brought forward .	5,35,033	6,00,010	5,63,000	5,98,000

**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	22,370		20,300
34 34	2. Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	{ 95,000 —600		93,430
16 12	3. Pay and allowances of clerical and menial establishments	6,000		3,100
	4. Kit and clothing al- lowances for British troops	3,600		3,200
	5. Money compensation in lieu of rations to British soldiers	100		200
	6. Incidental and miscel- laneous expenses	3,500		3,500
	TOTAL MINOR HEAD (d).	1,11,197	1,29,970	1,19,000

**MINOR HEAD (e)—INDIAN RELIGIOUS
TEACHERS IN INDIAN UNITS—**

Detailed heads—

343 343*	1. Pay and allowances (including money allow- ances) of Indian reli- gious teachers	{ 1,06,000 310		1,03,000
	2. Other charges			
	TOTAL MINOR HEAD (e)	1,02,595	1,06,310	1,03,000
	Carried over	7,49,825	8,36,290	8,24,730

* 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 47 British warrant and non-commissioned officers including 13 extra regimental employees.

The decrease of Rs. .06 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to retrenchment measures (.05 lakh) and pay cut (.02 lakh), partly counterbalanced by other minor increases (.01 lakh.)

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.

The decrease of Rs. .03 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to shortages anticipated with reference to actuals.

MAIN HEAD II.—

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.				
		Rs.	Rs.	Rs.	Rs.
Brought forward .		7,49,825	8,36,290	7,85,000	8,24,730
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—concl.					
MINOR HEAD (f)—					
Expenditure on Anti-malarial measures					
		78,211	85,000	85,000	85,000
MINOR HEAD (g)—EXPENDITURE ON VOCATIONAL TRAINING.					
Detailed Heads—					
2	1	(1) Pay and allowances of officers	28,920		14,250
4	1	(2) Pay and allowances of British Soldiers	13,200		3,300
..	2	(3) Pay and allowances of Indian clerks	..		1,680
		(4) Kit and clothing allowances	400		100
		(5) Incidental and miscellaneous expenses	1,080		1,080
TOTAL MINOR HEAD (g)		30,829	43,600	39,000	20,410
MINOR HEAD (h) REST CAMPS.					
Detailed heads—					
..	..	1. Pay and allowances of officers with King's Commission	..	..	..
3	3	2. Pay and allowances including messing allowance and allowances for families of British soldiers	{ 8,320 —70		7,750
3	3	3. Pay and allowances of Indian officers and Indian other ranks including clerks	4,020		3,900
70	70	4. Pay and allowances of followers	15,000		9,660
		5. Money Compensation in lieu of rations	..		..
		6. Kit and clothing allowances	140		100
		7. Incidental and Miscellaneous expenses	1,700		1,450
TOTAL MINOR HEAD (h)		31,826	29,110	31,000	22,860
MINOR HEAD (i)—MISCELLANEOUS.					
Detailed head—					
(a) Donations and grants-in-aid to Institutions and Charitable and subsistence allowances					
			63,000		73,000
(b) Fees to examiners for Indian Medical Department promotion examinations					
			2,000		2,000
(c) Provision for Small Measures					
			20,000(a)		20,000
TOTAL MINOR HEAD (i)		96,106	85,000	86,000	95,000
TOTAL SUB-HEAD M.		9,86,797	10,79,090	10,26,000	10,48,000

(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, 1932-33 compared with Budget, 1931-32. No variation.

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

The decrease of Rs. 23 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to the savings anticipated on account of retrenchment measures.

Sub-head M. (h).—Rest Camps. The decrease of Rs. 06 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due mainly to general economy.

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.

The increase of Rs. 10 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is due to larger provision made with reference to actuals on account of subsistence allowance to orphans, etc.

Numbers. 1931- 1932- 22. 23.		MAIN HEAD II.—			
		Accounts, 1930-31. Ra	Budget Estimate, 1931-32. Ra.	Revised Estimate, 1931-32. Ra.	Budget Estimate, 1932-33. Ra.
SUB-HEAD N.—MISCELLANEOUS					
SERVICE UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
4	3 (a) Consul General, Military Attachés at Meshed, Kabul and Assistant Military Attaché at Tehran		49,500		40,500
	(b) Army contribution towards cost of Survey of India, etc., including maintenance of Special Frontier Section and Badragga escorts	..	46,500	..	3,51,500
	(c) Net cost to the Army for strategic communications required on the N.-W. Frontier		..		
	(d) Special Emergency Grant		1,40,000		1,65,000
	(e) Provision for Special measures		7,18,000		..
TOTAL SUB-HEAD N:		<u>93,449</u>	<u>9,54,000</u>	<u>3,70,000</u>	<u>5,57,000</u>
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		1,80,000		1,73,800
			1,80,000		1,73,800
CAPITAL ACCOUNT.					
	(2) Land, buildings and plant	..	..		2,200
	(3) Deduct—Sale proceed of articles charged to Capital Account		..		..
TOTAL MINOR HEAD (a) (i)		<u>1,73,515</u>	<u>1,80,000</u>		<u>1,76,000</u>
(ii) CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	(1) Pay and allowances of supervising establishment	..	13,000		12,000
	(2) Miscellaneous				
TOTAL (a) (ii)		<u>12,261</u>	<u>13,000</u>		<u>12,000</u>
TOTAL MINOR HEAD (a).			<u>1,93,000</u>		<u>1,88,000</u>
MINOR HEAD (b) MISCELLANEOUS—					
	(a) Provision for Small Measures		20,000(a)		20,000
	TOTAL SUB-HEAD (O)	<u>1,85,776</u>	<u>2,13,000</u>	<u>1,96,000</u>	<u>2,08,000</u>
SUB-HEAD. P. MISCELLANEOUS.					
	Provision for New measures under Control of Principal Staff Officers.	..	10,18,000	5,55,000	2,11,000
TOTAL INDIA		<u>6,67,96,370</u>	<u>6,88,62,000</u>	<u>6,63,76,000</u>	<u>6,10,63,000</u>

(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.

Budget, 1932-33 is less than Budget, 1931-32 by Rs. 3·97 lakh due to :—

	In lakhs of Rs.
<i>Decreases—</i>	
(i) Exclusion of provision for special measures	7·18
(ii) Retrenchment measures	·05
(iii) Cut in pay	·04
	<u>7·27</u>
<i>Increases—</i>	
(i) Increased provision under (b) owing to the largely reduced expenditure of the Survey Department due to retrenchment which necessitated calling on the army for an increased contribution	3·05
(ii) Increased provision under (d)	·25
	<u>3·30</u>
	<u>3·97</u>

Sub-head O.—Miscellaneous services under Control of the QuarterMaster General.

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.

Budget 1932-33 is less than Budget, 1931-32 by Rs. ·04 lakh due mainly to less quantities of grain to be crushed.

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 depots.

The decrease of Rs. ·01 lakh in Budget, 1932-33 as compared with Budget, 1931-32 is mainly due to cut in pay.

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, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Educational and In- structional charges—Mis- cellaneous including fur- lough allowances		5,08,000	5,40,000	5,52,000
(2) Army Education—Leave and Deputation Salaries		23,000	44,000	40,000
(3) Army Education—Ster- ling overseas pay		28,000	24,000	20,000
(4) Furlough allowances— Indian Army Service Corps		10,60,000	10,08,000	10,00,000
(5) Miscellaneous Army charges—Supply and Transport		40,000	40,000	40,000
(6) Establishment of Mechanical Transport Adviser		6,000	5,000	5,000
(7) Purchase of stores for India—Remount Depot		6,000	6,000	..
(8) Veterinary—Furlough and Miscellaneous ex- penditure		40,000	40,000	40,000
(9) Arsenals—Furlough al- lowances and Miscella- neous expenditure		4,84,000	5,00,000	4,70,000
(10) Medical Service—Leave and Deputation Salaries		2,000	2,000	2,000
(11) Medical Service— Sterling overseas pay				
(12) Medical Services furlough allowances and Miscel- laneous expenditure		15,50,000	15,26,000	14,86,000
(13) Military Accounts offices —Leave and Deputation Salaries		1,80,000	1,62,000	1,37,000
Carried over		<u>39,32,000</u>	<u>38,97,000</u>	<u>37,98,000</u>

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		39,32,000	38,97,000	37,98,000
ENGLAND—<i>contd.</i>				
(15) Military Accounts offices—Sterling overseas pay		1,12,000	91,000	96,000
(16) Ecclesiastical Establishments—Leave and Deputation Salaries		8,000	42,000	20,000
(17) Ecclesiastical Establishments—Sterling overseas pay		18,000	24,000	20,000
(18) Cantonment Department—Leave and Deputation Salaries		1,10,000	1,10,000	1,00,000
(19) Cantonment Department—Sterling overseas pay . . . . .		..	..	..
(20) Miscellaneous Administrative Services—Furlough allowances and Miscellaneous expenditure		1,32,000	1,13,000	1,10,000
(21) Controlled Flour Mills—Leave and deputation salaries . . . . .	..	..	4,000	..
(22) Ordnance Inspection—				
(i) Leave and deputation salaries . . . . .	..	..	22,000	16,000
(ii) Sterling overseas pay . . . . .	..	..	32,000	32,000
(23) Miscellaneous Services Inspector of Lethal Weapons and General Stores (i)—Leave and deputation salaries . . . . .	..	..	..	..
(ii) Miscellaneous . . . . .	..	..	..	..
(iii) Sterling overseas pay . . . . .	..	..	..	..
(24) Indian Army Ordnance Corps—				
(i) Leave and deputation salaries . . . . .	..	..	10,000	..
(ii) Sterling overseas pay . . . . .	..	..	1,000	..
TOTAL ENGLAND	41,95,736	43,12,000	43,46,000	41,92,000
EXCHANGE ON ENGLISH EXPENDITURE	53,955	..	30,000	..
TOTAL EXPENDITURE—MAIN HEAD II	7,10,46,061	7,31,74,000	7,07,52,000	6,52,58,000

MAIN HEAD II.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	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		5,000
Receipts from Local Gov- ernments on account of training of students of non-regular Corps at Army Schools of Instruc- tions .		43,000		43,000
Miscellaneous Receipts .				
TOTAL SUB-HEAD A (i)		53,700	54,000	48,000
Sub-Head A (ii)—Army Education—				
(1) Receipts of Education- al institutions—				
(i) King George's Royal Military Schools .		28,000		28,750
(ii) Lawrence Military Schools .		1,05,000		1,26,000
(iii) Prince of Wales' Royal Indian Military College .		1,50,000		1,56,650
(iv) Board of Examiners .		8,300		8,500
(2) Recoveries of or damag- ed library books .				100
(3) Miscellaneous items .		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)		2,99,300	2,99,000	3,27,000
TOTAL SUB-HEAD A	2,87,021	3,53,000	3,53,000	3,75,000
Sub-Head B—Indian Army Service Corps—				
(1) Miscellaneous receipts		20,500		21,000
(2) Credits for services rendered by Govern- ment Transport to Civil and other Depart- ments and individuals		29,500		39,000
	95,685	50,000	59,000	60,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>contd.</i>				
Sub-Head C—Remount Depôts and Breeding Operations—				
(1) Miscellaneous receipts.		10,000		—
(2) Receipts accruing from branding and covering fees		12,000		12,000
TOTAL SUB-HEAD C .	30,604	22,000	22,000	12,000
Sub Head D—Indian Army Veterinary Corps—				
Miscellaneous receipts .	631	1,000	1,000	1,000
Receipt from Local Govt. and administration on account of training of statements of non regu- lar corps at in Army vety. school . . . . .		...
Sub-Head E—Indian Army Ordnance Corps—				
Miscellaneous receipts .		14,000		5,850
<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		4,000	..	5,150
TOTAL SUB-HEAD E. .	10,774	18,000	18,000	11,000
Sub-Head F—Medical Colleges and Schools—				
Miscellaneous receipts	..	..	..	..
TOTAL SUB-HEAD F .	3,014	..	..	..
Sub-Head G—Central Dis- posals Organisation—				
(1) Sale proceeds of stores—				
(a) Obsolete stores and waste				
(b) Surplus stores.				
(2) <i>Deductions</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		..
TOTAL SUB-HEAD G .	44	1,000	1,000	..

MAIN HEAD II.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—contd.				
Sub-Head H—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		3,20,000		3,00,000
(3) Miscellaneous receipts				
(4) Sale proceeds of X Ray Stores in charge of Military Hospitals. . . . .		..
TOTAL SUB-HEAD H	3,05,602	3,20,000	3,00,000	3,00,000
Sub-Head I—Military Accounts Offices—				
Miscellaneous receipts		13,000		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	16,560	13,000	15,000	13,000
Sub-Head J—Ecclesiastical Establishments—				
Miscellaneous receipts		2,000		2,000
TOTAL SUB-HEAD J	508	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		1,90,000		1,93,000
(c) Govt. share of receipts from class B lands managed by Cantonment authorities		53,000		38,000
(d) Miscellaneous receipts		1,61,000		1,48,000
		15,000		23,000
TOTAL SUB-HEAD K	3,36,864	4,19,000	4,95,000	4,02,000

ADMINISTRATIVE SERVICES—*concl'd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	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		600
Receipts on account of hospital stoppages				
Receipts on account of electric energy supplied from the plant at Balasore		400		400
Receipts on account of inspection of Stores on behalf of other Departments				
Total Sub-Head L	1,379	1,000	1,000	1,000
Sub-Head M—Miscellaneous services under A. G. in India				
Miscellaneous receipts	1,333	1,000	2,000	2,000
Sub-Head N—Miscellaneous services under the Control of the C. G. S.—				
Credits from the Posts and Telegraphs Department on account of depreciated 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	10,90,019	12,01,000	12,67,000	11,79,000
Receipts in England—				
Fees in respect of King's India Cadets at the Royal Military College, Sandhurst				
Recoveries of Service payments			1,000	
Hospital stoppages		6,000	6,000	6,000
Miscellaneous		16,000	24,000	16,000
Total England	29,390	22,000	31,000	22,000
Exchange	405			
TOTAL RECEIPTS—MAIN HEAD II	11,19,814	12,23,000	12,98,000	12,01,000

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Revised Estimate, 1932-33.		
	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 STORES, REPAIRS AND WORKSHOPS	—4,22,856	620	—4,22,476	29,33,000	34,03,000	—4,70,000	32,16,000	35,70,000	—3,54,000	29,01,000	36,35,000	—6,44,000
B.—INDIAN ARMY SERVICE CORPS.	1,05,353	6,547	1,08,806	2,43,000	9,000	2,34,000	2,27,000	7,000	2,20,000	2,33,000	7,000	2,26,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,65,92,333	28,553	1,65,63,780	1,33,64,000	3,40,000	1,30,24,000	1,41,63,000	3,40,000	1,38,23,000	1,32,60,000	3,41,000	1,24,19,000
D.—GRASS FARMS	63,39,165	1,18,747	62,20,418	66,19,000	4,10,000	62,09,000	63,00,000	2,64,000	60,36,000	63,88,000	3,23,000	60,60,000
E.—DAIRY FARMS	3,62,278	101	3,62,177	33,05,000	27,10,000	5,95,000	33,70,000	26,32,000	3,38,000	27,49,000	25,10,000	3,39,000
TOTAL INDIA	2,30,66,273	1,54,568	2,29,11,705	2,64,64,000	68,72,000	1,95,92,000	2,59,76,000	69,13,000	1,90,63,000	2,46,21,000	73,21,000	1,73,00,000
ENGLAND	69,96,776	23,667	69,73,109	56,36,000	4,000	56,32,000	33,61,000	3,000	33,53,000	27,03,000	4,000	26,99,000
EXCHANGE	89,702	305	89,397	—	..	—	24,000	..	24,000	..	..	..
TOTAL MAIN HEAD III	3,01,52,751	1,78,840	3,00,74,211	3,21,00,000	69,76,000	2,52,24,000	2,92,61,000	69,81,000	2,24,40,000	2,73,24,000	73,25,000	1,99,99,000

(a) Includes Rs. 23·48 lakhs for new measures.

EXPLANATIONS.

Budget, 1932-33 is less than Budget, 1931-32 (net) by Rs. 52.25 lakhs due to the following variations :—

	In lakhs of Rs.
<i>Decreases—</i>	
Retrenchments	34.18
Emergency pay cuts.	6.96
Savings in Grass and Dairy Farms, due to decreased production charges	9.56
Smaller expenditure on Capital works in Dairy Farms	1.22
Smaller expenditure on building farms reserve of hay in Grass Farms the authorised stock having been completed	1.00
	<u>52.92</u>
<i>Increase—</i>	
Minor variations (net) . . . . .	.67
Net Decrease	<u>52.25</u>

MAIN HEAD III.—MANUFACTURING

Numbers,		Accounts, 1930-31. Rs.	Budget	Revised	Budget
1931-32.	1932-33.		Estimate, 1931-32. Rs.	Estimate, 1931-32. Rs.	Estimate, 1932-33. 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 casualty)	4,41,095		4,05,240
		2. Administration charges	600		
		3. Transportation charges	31,100		32,370
			2,20,300		2,20,300
168	217	4. Pay and allowances of temporary staff (other than casualty)		53,200	55,350
		5. Expenditure on buildings, etc., chargeable to 48—Army	39,300		35,850
		6. Depreciation (transferred to capital)	..		150
		7. Material procured locally	16,48,000		18,27,230
		8. Imported materials—	1,86,105		
		Customs duty	2,01,000		3,18,250
		9. Miscellaneous	..		..
		10. Deduct:—			
		(a) Value of supplies made and services rendered to Royal Air Force, Royal Indian Marine and Military Engineer Services	20,000		20,000
		11. Refund of excise duty on spirituous liquors	..		..
		TOTAL REVENUE	28,00,700		28,74,740
		Capital—			
		1. Plant and machinery chargeable to capital:—			
		Financed from Dep. Res. Fund.			
		(i) Expenditure in India	..		..
		(ii) Expenditure in England	..		..
		2. Deduct—Depreciation	..		—150
		3. Add transfers	..		150
		to—D. R. F.			
		TOTAL			..
		Carried over	28,00,700		28,74,740

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

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

3. The supply on payment of medical stores to Government (including Royal Air Forces, 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. The budget for 1932-33 is more than the budget for 1931-32 by Rs. 58 lakhs. The following are the chief causes of variations :—

	In lakhs of Rs.
Depot proper—	
<i>Increases—</i>	
Administration charges due to increased postal charges	.01
Pay and allowances of temporary staff due to additional establishment recently sanctioned partly set off by cuts in pay	.02
Imported material—customs duty due to the increase in the rate charged	1.17
	1.20
<i>Decreases—</i>	
Pay and allowances of permanent staff partly set off by increments	.36
Expenditure on buildings, etc.	.03
Material procured locally due to reduction in indents from Military hospitals	.07
	.46
Net increase under Depot proper—carried over	.74

Numbers.		MAIN HEAD III.—MANUFACTURING			
1931-32.	1932-33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
		[Brought forward .	28,00,700		28,74,740
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—contd.					
Minor Heads—					
Revenue—					
(2) Workshops—					
(a) Other than power—					
13	13	1. Pay and allowances of permanent staff (other than conservancy)	56,900		52,780
		2. Administration charges	2,400		2,400
		3. Transportation charges	—		—
93	93	4. Pay and allowances of temporary staff (other than conservancy)	36,500		34,200
		5. Expenditure on buildings etc., chargeable to 48.—Army	19,900		19,450
		6. Depreciation (transferred to Capital).	18,000		19,130
		7. Miscellaneous	—		..
Deduct:—					
1. Value of receipts for services rendered and supplies made to Royal Air Force, Royal Indian Marine and Military Engineer Services					
2. Receipts from sales of scrap and bye-products					
13	13	(b) Power charges	8,600		8,300
			1,32,300		1,16,260
Capital—					
1. Plant and machinery chargeable to Capital:—					
Financed from Depreciation—					
(i) Expenditure in India					
		(ii) Expenditure in England	—		—
2. Deduct—Depreciation					
		3. Add Transfer to Depreciation Reserve Fund	18,000		8,100
			18,000		19,130
			..		11,030
		
TOTAL SUB-HEAD A.		—4,22,856	29,33,000	32,16,000	29,91,000

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

	In lakhs of Rs.	
Net increase under Depot proper—brought forward . . . . .	.74	
Workshops—		
<i>Increase—</i>		
Depreciation (Transferred to capital) . . . . .	.01	
<i>Decreases—</i>		
Pay and allowances of permanent staff due to cuts in pay partly set off by increments . . . . .	.05	
Pay and allowances of temporary staff due to cuts in pay and employment of fewer hired labourers . . . . .	.02	
Additional receipts on account of sale proceeds of scrap, etc. . .	.10	
Total decrease under work shop . . . . .	.17	
Net decrease under workshops . . . . .	.16	
Net increase—Sub-Head A . . . . .	.58	
The effect of cuts in pay .47 and retrenchment measures .99 (excluding .67 at home have been taken into account.		

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts, 1930-31.	Budget	Revised	Budget
1931- 32.	1932- 33.		Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—I. A. S. CORPS.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—BAKERIES.					
Detailed heads—					
1,018	1,018	(1) Pay and allowances of Indian establishment	{ 1,79,850 44,350		2,13,600
		(2) Money compensation in lieu of rations	2,000		2,000
		(3) Kit and clothing allowances	5,000		5,000
		(4) Incidental and miscellaneous expenses	4,800		4,800
		(5) Deduct Probable savings	--		--
TOTAL MINOR HEAD (a)		1,89,582	2,36,000	2,20,000	2,25,400
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay and allowances of Indian establishment	4,250		2,750
169	169	(2) Pay and allowances of reservists	2,020		4,380
		(3) Money compensation in lieu of rations	30		20
		(4) Kit and clothing allowances	490		300
		(5) Incidental and miscellaneous expenses	210		150
TOTAL MINOR HEAD (b)		5,771	7,000	7,000	7,600
TOTAL SUB-HEAD B		1,95,353	2,43,000	2,27,000	2,33,000

ESTABLISHMENTS—contd.**EXPLANATIONS.**

Minor Head (a).—Bakeries.—See explanations on page 105.

The decrease of Rs. 11 lakhs in Budget, 1932-33 as compared with Budget, 1931-32 is chiefly due to the transfer of Budget provision for lines allowance of weighmen to Head II B. (a) Supply companies and Supply Depots.

Minor Head (b).—Butcheries.—See explanations on page 105.

The variation budget, 1932-33 and that for 1931-32 is small.

between

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
UNDER CONTROL OF THE MASTER-GENERAL OF ORDNANCE.					
MINOR HEADS.					
Revenue—					
986	941	(1) Pay and allowances of permanent staff	29,67,750		24,82,280
		(2) Administration charges	3,33,830		3,27,320
		(3) Transportation charges	4,00,000		4,27,500
		(4) Expenditure on buildings, etc., not chargeable to Capital Account	9,44,420		6,81,500
		(5) Pay and allowances of temporary staff (including all temporary labour)	49,29,000		43,24,810
		(6) Depreciation (transferred to Capital)	16,89,960		10,35,600
		(7) Imported Material—Customs duty	3,00,000		1,50,000
		(8) Material procured locally	{ 22,88,490		49,58,390
		(9) Miscellaneous	{ 8,13,290		
			..		
			<u>1,46,66,740</u>		<u>1,43,87,400</u>
		(10) Deduct :—			
		(a) Value of purchases of work done by Ordnance Factories, the cost of which is included under head I Capital—			
		(i) New grant	2,03,180		93,710
		(ii) Depreciation	12,55,660		6,40,590
		(iii) Loose plant	--		--
		(b) Value of scrap and manufacture waste sold	6,00,000		4,70,850
		(c) Value of work done for the Royal Air Force, Royal Indian Marine and Military Engineers Services	40,000		22,250
			<u>20,93,740</u>		<u>12,27,400</u>
		TOTAL	<u>1,25,68,000</u>		<u>1,31,60,000</u>
		Carried over	<u>1,25,68,000</u>		<u>1,31,60,000</u>

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

1. There are 8 Army Factories controlled by the Director of Ordnance Factories and Manufacture under the Master General of Ordnance in India. The seven Ordnance Factories are each in direct charge of a superintendent; the Clothing Factory is in charge of a Superintendent of Manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, 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, rifles 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" (when new plant is erected, production of guns will be up to 60 pdr., and howitzers up to 6") 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. Arrangements for plant are now being made to enable complete machine guns to be produced. At present certain components are obtained from England.
- (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 articles of various sorts; a leather tannery is also maintained.
- (7) *Cordite Factory, Aruwankadu.*—Production of cordite, cannon cartridges and gun cotton.
- (8) *Clothing Factory, Shahjahanpur.*—Clothing of all description particularly warm clothing.

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. 15 lakhs, any excess is credited to general revenues.

4. The factories employ labour to the extent normally of approximately 17,000 workmen.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,25,68,000		1,31,80,000
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		6,42,820		6,290
(ii) Expended by Ordnance and Clothing Factories		2,03,180		93,710
(b) Financed from Depreciation—				
(i) Expended by Military Engineer Services		4,90,900		72,410
(ii) Expended by Ordnance and Clothing Factories		12,55,560		6,40,590
(iii) By purchase in England		1,83,000		87,000
(c) Deduct Probable savings		60,000		
(d) Loose plant		--		
(e) Stock		--		
Deduct Depreciation—				
(a) Buildings		6,59,080		3,49,550
(b) Machinery		10,00,830		6,86,050
3. *Add/Deduct—Transfer from—to Depreciation Reserve Fund				
		2,39,500		*2,35,600
TOTAL		7,96,000		1,00,000
TOTAL SUB-HEAD C.	1,65,92,333	1,33,64,000	1,41,63,000	1,32,60,000

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

5. Budget, 1932-33 Ordnance and Clothing Factories, Revenues, is more than Budget, 1931-32 by Rs. 5.92 lakhs. The increase is due to the following variations:—

	In lakhs of Rs.
<i>Increases—</i>	
Transportation charges . . . . .	.28
Material procured locally due to introduction of rupee tender system (there is a saving of Rs. 28 lakhs in the Home stores grant)	18.57
Less credit under Deduct head 10—	
(a) (i) New grants	1.09
(a) (ii) Depreciation	6.14
(b) Value of Scrap and waste sold	1.29
(c) Value of work done for R.A.F., R.I.M., and M.E.S. . . . .	.18
	27.55
<i>Decreases—</i>	
Pay and allowances of permanent staff	4.85
Administration charges . . . . .	.07
Expenditure on buildings, etc., not chargeable to capital Account	2.63
Pay and allowances of temporary staff	6.04
Depreciation (transferred to capital)	6.54
Imported material (customs duty)	1.50
	21.63
	5.92

The effect of cuts in pay Rs. 5.32 and retrenchment measures Rs. 17.31 has been taken into account.

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 other outstanding needs.

(b) *Financed from Depreciation.*—Funds under this grant are found entirely from Factories' depreciation reserve 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, 1932-33 of Capital expenditure in Ordnance and Clothing Factories is less than Budget, 1931-32 by Rs. 6.96 lakhs which is due to a reduced programme of works as a measure of retrenchment.

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts, 1930-31.	Budget	Revised	Budget
1931-32.	1931-32.		Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
32.	33.	Ra.	Ra.	Ra.	Ra.
SUB-HEAD D.—GRASS FARMS.					
(UNDER CONTROL OF THE QUARTER-MASTER-GENERAL.)					
MINOR HEADS.—					
Revenue—					
312	293	1. Administration charges	13,60,410		11,54,000
		2. General standing charges	2,29,600		1,92,400
		3. Depreciation (transferred to Capital)	1,07,100		1,16,100
		4. Farms production charges	14,62,500		14,00,700
		5. Purchase of fodder	28,66,470		21,33,300
		6. Miscellaneous charges financed from revenue	5,94,680		3,53,500
		7. Imported material— Customs duty	300		1,500
		8. Deduct—			
		(i) Value of cash receipts from sales of fodder to R. A. F. and M. E. S., etc.	--		--
		(ii) Sale proceeds of condemned buildings and materials, cast animals, etc.	11,150		13,500
TOTAL			65,19,000		53,38,000
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					
			1,00,000		50,000
2. Deduct—Depreciation—					
(a) Buildings					
(b) Plant and Machinery					
(c) Animals					
			41,800		50,700
			45,900		46,900
			19,400		18,600
3. Deduct/—Transfer from/to Depreciation Reserve Fund					
			8,855		41,361
TOTAL			1,00,000		50,000
TOTAL SUB-HEAD D			63,39,165	53,00,000	53,88,000

ESTABLISHMENTS—contd.**EXPLANATIONS.**

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

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

3. The fodder requirements for the Army for 1930-31 were 184,000 tons. Fodder is obtained partly by production and partly by purchase. During 1930-31 the quantities actually dealt with were 1,97,845 tons (including purchases by the L. A. S. C.), of this 93,592 tons were produced at a cost of Rs. 28.96 per ton and 104,253 tons were purchased at a cost of Rs. 39.02 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", "Farms reserves" and "Mobilization reserves."

6. Budget, 1932-33 is less than Budget 1931-32 by Rs. 12.31 lakhs. The Variations are:—

	In lakhs of Ra.
(1) Savings due to retrenchment measures	3.92
(2) Savings due to cut in pay	-71
(3) No expenditure for building farms reserve, the authorised stock having been already completed	1.00
(4) Savings due to less expenditure for charges financed from revenue .	1.22
(5) Savings due to less purchase of fodder and fodder being purchased at cheaper rates	3.62
(6) Reduction in expenditure on capital works financed from Okara Farm profits owing to the fall in the price of agricultural products	-50
(7) Reduction in administration and general standing charges . . .	1.34
	12.31

Numbers.		MAIN HEAD III.—MANUFACTURING			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
(SUB-HEAD E.—DAIRY FARMS. UNDER CONTROL OF THE QUARTER MASTER GENERAL.)					
Minor Heads—					
Revenue—					
296	297				
			10,42,908		9,95,000
			1,42,000		1,47,000
			2,36,000		2,18,000
			13,27,000		10,31,000
			2,74,000		2,20,000
			80,000		1,10,000
			5,500		2,000
			24,000		24,000
			30,83,408		26,99,000
Capital—					
			1,21,592		--
			3,000		22,000
			3,38,009		2,00,550
			1,00,000		50,000
			67,000		68,000
			29,000		35,000
			1,40,000		1,25,000
			1,05,009		4,550
			2,21,592		50,000
		3,62,278	33,05,000	29,70,000	27,49,000
		2,30,66,273	2,61,64,000	2,58,76,000	2,46,21,000

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Head III.-E.—Dairy Farms.—There are 27 main Dairies (Bannu, Razmak, Wana, Quetta, Peshawar, Nowshera, Rawalpindi, Sialkot, Lahore Cantonment, Jullunder, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Deolali, Mhow, Jubbulpore, Secunderabad) 12 branch Dairies (Manzai, Dera Ismail Khan, Cherat, Kohat, Thall, Ghoradhakka, Barian, Muree, Solon, Jhansi, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Bagarji, Matsonabad, Sargodha, Gambar and Sitapore) and 2 cream collecting stations at Mardan and Shikarpur.

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

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

4. The quantities of milk sold during 1930-31 were 4,829·15 tons at an average sale rate of Rs. 0·2·5·7 per lb. and 400·38 tons of butter at an average sale rate of Rs. 1·5·1·1 per lb. These quantities represent in the case of milk 24·2 per cent. sales to Government Hospitals and institutions and 75·8 per cent. to other customers and in the case of butter 9·3 per cent. to Government Hospitals and institutions and 90·7 per cent. to others (Officers, troops, and families, messes and institutions).

Budget 1932-33 is less than Budget, 1931-32 by 5·56 lakhs and is due to the following:—

	In lakhs of Rs.
(1) Savings to production and purchase of dairy produce on account of (a) fall in the price of feed of animals (b) increased outturn of home farm and (c) fall in the price of ingredients	3·38
(2) Reduction in expenditure on capital works financed from Okara Farm profits owing to fall in the price of agricultural products	·50
(3) Savings due to cut in pay	·46
(4) Less expenditure on capital works financed from new grants	1·22
	5·56

MAIN HEAD III.—MANUFACTURING

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Stores for India—				
(a) Medical		13,40,000	12,60,000	12,73,000
(b) Ordnance and Cloth- ing Factories		35,00,000	13,80,000	7,00,000
(c) Grass Farms		1,000	9,000	4,000
(d) Dairy Farms		39,000	4,000	4,000
(2) Ordnance Factories—				
Furlough allowances and Miscellaneous expendi- ture		48,000	21,000	33,000
Ordnance and Clothing Factories—				
Leave and Deputation Salaries		4,00,000	3,71,000	3,72,000
Sterling overseas pay		1,80,000	1,80,000	1,80,000
Final pay and Travelling expenses of civilians		36,000	36,000	36,000
Dairy Farms—				
Leave and Deputation salaries		24,000	24,000	24,000
Sterling overseas pay		4,000	10,000	13,000
Medical Store Depot and Workshop Furlough allowances and Miscellaneous expenditure		15,000	15,000	15,000
Medical Store Depot—				
Sterling overseas pay		10,000	6,000	8,000
Grass Farms Furlough allowances and Miscella- neous expenditure		40,000	40,000	40,000
Dairy Farms Miscella- neous expenditure . . . . .		..	4,000	..
Dairy Farms, Final pay and T. A. of Civilians		1,000	1,000	1,000
TOTAL ENGLAND	69,96,776	56,36,000	33,61,000	27,03,000
Exchange	39,702	..	24,000	..
TOTAL EXPENDITURE—MAIN HEAD III.	3,01,52,751	3,21,00,000	2,92,61,000	2,73,24,000

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ESTABLISHMENTS.—*cont.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
India—				
Sub-Head A.—Medical Store Depots and Workshops—				
(a) Receipts from sale of surplus stores .				
(b) Value of supplies made and services rendered to local Governments, non- military institu- tions, etc., by the Depot proper:—				
(i) Value of stores, at vocabulary rates		31,82,000		34,14,000
(ii) Excise duty .		..		..
(iii) Extra charges .		88,100		88,100
(iv) Transit charges		1,18,900		1,18,900
(c) Value of supplies made and services rendered to local Governments, non military institu- tions, etc., by the workshops . . .		10,000		10,000
(d) Value of sale pro- ceeds of obsolete stores and other miscellaneous credits.		4,000		4,000
	620	34,03,000	35,70,000	36,35,000
Sub-Head B.—Indian Army Service Corps—				
Miscellaneous receipts .	6,547	9,000	7,000	7,000
Sub-Head C.—Ordnance and Clothing Factories—				
(a) Receipts from sale of surplus stores . . .		20,000		30,000
(b) Value of work done for non-Military Depart- ments or private bodies		1,00,000		83,000
(c) Value of obsolete stores and Miscel- laneous credits .		2,20,000		2,28,000
(d) Transfer of Surplus from Depreciation Reserve Fund .		..		5,00,000
	28,553	3,40,000	3,40,000	8,41,000

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

Budget for 1932-33 is more than the budget for 1931-32 by Rs. 4.49 lakhs, due to increase in the rates to be charged for medical stores on account of enhanced customs duty (1.25) and extra issues to be made to local Governments (1.07), transfer of Surplus from the Depreciation Reserve fund of Ordnance and Clothing factories to Revenue (5.00), a retrenchment measure partly counterbalanced by smaller receipts from Grass and Dairy Farms (including Okara Farm), due to fall in prices (2.82).

MAIN HEAD III—MANUFACTURING ESTABLISHMENTS—*concl'd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised, Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>cont'd.</i>				
India—<i>cont'd.</i>				
Sub-Head D.—Grass Farms—				
(i) Value of cash receipts from sale of fodder to officers and others		68,900		90,000
(ii) Recoveries from rents grazing catt's trespass fines, sale of fruits and other miscellaneous credits		1,41,000		1,37,500
(iii) Value of cash receipts from sale of vegetable at the vegetable garden, Meerut		100		500
Okara Farm—				
Gross Profits				4,12,000
Deduct—				
Gross Expenditure				3,12,000
Net receipts		2,00,000		1,00,000
	<u>1,18,747</u>	<u>4,10,000</u>	<u>2,64,000</u>	<u>3,23,000</u>
Sub-Head E.—Dairy Farms—				
(i) Value of cash receipts from sales of dairy produce to officers and others		24,00,000		23,30,000
(ii) Sale proceeds of grain and fodder		2,40,000		1,15,000
(iii) Miscellaneous receipts		70,000		65,000
(iv) Portion of Okara Farm Profits . . . . .		..		..
	<u>101</u>	<u>27,10,000</u>	<u>26,32,000</u>	<u>25,10,000</u>
TOTAL INDIA	1,54,568	68,72,000	68,13,000	73,21,000
Receipts in England	23,667	4,000	8,000	4,000
Exchange	305	..	..	..
TOTAL RECEIPTS MAIN HEAD III	1,78,540	68,76,000	68,21,000	73,25,000

MAIN HEAD IV.—ARMY HEADQUARTERS

SUMMARY OF ESTIMATES.

Sub Heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	86,03,556	..	86,03,556	80,51,000	..	80,51,000	79,04,000	..	79,04,000	71,74,000	..	71,74,000
B.—STAFF OF COM- MANDS	83,38,297	..	83,38,297	85,50,000	..	85,50,000	82,95,000	..	82,95,000	82,14,000	..	82,14,000
C.—STAFF OF DIS- TRICTS AND BRI- GADRS	86,46,615	..	86,46,615	88,09,000	..	88,08,000	84,93,000	..	84,93,000	72,55,000	..	72,55,000
MISCELLANEOUS . . . . .	..	16,322	—16,322	..	54,000	—54,000	..	54,000	—54,000	..	55,000	—55,000
TOTAL INDIA	2,05,88,469	16,322	2,05,72,146	2,04,09,000	54,000	2,03,55,000	1,96,92,000	54,000	1,96,88,000	1,70,48,000	55,000	1,75,88,000
<hr/>												
ENGLAND	18,00,377	440	12,99,937	12,87,000	..	12,87,000	18,41,000	1,000	18,40,000	18,01,000	..	13,61,000
EXCHANGE	16,816	5	16,811	..	..	..	10,000	..	10,000	..	..	..
<hr/>												
MAIN HEAD IV	2,19,05,661	16,767	2,18,88,894	2,16,96,000 ^(a)	54,000	2,16,42,000	2,10,43,000	55,000	2,09,88,000	1,90,64,000	55,000	1,89,49,000

(a) Includes Rs. 34 lakh for new measure.

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.

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

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 C. 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, Cavalry, the Major General, Royal Artillery, 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, the Major General, Cavalry also being responsible for such duties in respect of the Royal Tank Corps. These officers are attached to the General Staff Branch. As regards other arms, the Engineer-in-Chief (provided for under 50-Military Engineer Services) is the technical adviser on Engineer matters, whilst the duties of the Technical Adviser Signal (Signal Officer-in-Chief) are combined with those of Commandant, Signal Training Centre, Jubbulpore.

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.

The decrease of Rs. 26·93 lakhs in budget, 1932-33 as compared with budget, 1931-32 is made up of as follows :—

	In lakhs of Rs.	
<i>Decreases—</i>		
(1) Emergency cut in pay	15·67	
(2) Retrenchment measures	10·57	
(3) Transfer of certain appointments to other formations	1·06	
(4) Smaller incidental and miscellaneous expenses	·44	
(5) Other variations—net	1·03	
	28·77	
<i>Increases—</i>		
(6) Payment for printing and stationery	1·00	
(7) Terminal charges for retrenched personnel	·10	
(8) Furlough allowances and other miscellaneous expenditure incurred in England	·74	
	1·84	
	18·4	
Net decrease	26·93	

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts, 1930-31.	Budget	Revised	Budget
1931- 32.	1932- 33.		Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.—					
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		1,01,430
		Deduct—Emergency cut in pay . . . . .	..		15,000
			<u>1,01,800</u>		<u>88,430</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		19,310
1	1	(b) Surgeon	19,320		17,880
2	3	(c) Aides-de-Camp, British	20,700		34,080
1	1	(d) Aide-de-Camp, Indian	5,700		4,490
		(e) Staff pay of Aide-de-Camp, Indian, unseconded	600		600
1	1	(f) Officer Supervisor	11,820		12,420
			<u>77,700</u>		<u>88,780</u>
		Deduct—Emergency cut in pay . . . . .	..		8,560
		Deduct—Retrenchment measures . . . . .	..		500
			<u>77,700</u>		<u>79,720</u>
		(3) Pay and allowances of personal assistants, clerks and office servants—			
1	1	(a) Clerks, first division	6,170		6,180
2	2	(b) Clerks, second division	7,200		8,880
1	1	(c) Superintendent to H. F. the Commander-in-Chief's residence	3,950		4,190
3	3	(a) Office servants	680		720
		Deduct—Emergency cut in pay	18,000		16,970
			..		1,630
			<u>18,000</u>		<u>15,340</u>
		Carried over	<u>1,97,600</u>		<u>1,81,490</u>

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

Minor Head (a) Commander-in-Chief and Personal Staff.—The decrease of Rs. .16 lakh in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (.26), retrenchment measures (.01) and differences in rates of pay of officers and others (.03) partly counterbalanced by an increase on account of transfer of the appointment of the A. D. C. (British) from the General Staff Branch to the Personal Staff of His Excellency the Commander-in-Chief (.14).

MAIN HEAD IV—ARMY HEADQUARTERS.

	Actuals. 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,97,500		1,81,490
EXPENDITURE—				
INDIA.				
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>				
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF—<i>contd.</i>				
Detailed heads—<i>contd.</i>				
(4) Tour expenses of Commander-in-Chief		1,50,000		1,50,000
(5) Incidental and miscellaneous allowances and expenses		14,500		14,510
(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)	3,77,797	4,12,000	3,67,000	3,96,000
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		24,960
6 5 (ii) Aides-de-Camp (British)		74,880		59,540
2 2 (b) Indian officers (Aides-de-Camp).		15,320		16,500
		1,13,000		1,01,000
Deduct—Emergency cut in pay . . . . .		..		9,500
Deduct—Retrenchment measures . . . . .		..		500
		1,13,000		91,000
(2) Incidental and miscellaneous expenses . . . . .		..		..
TOTAL MINOR HEAD (b)	1,04,646	1,13,000	88,000	91,000
Carried over	4,82,443	5,25,000	4,55,000	4,87,000

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

Minor Head (b) Personal staff of Governor-General.—The decrease of Rs. .22 lakh in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (.10) and retrenchment measures (.16) partly counterbalanced by an increase on account of differences in rates of pay of officers (.04).

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget	
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,	
32.	33.	Rs.	1931-32.	1931-32.	1932-33.	
			Rs.	Rs.	Rs.	
		Brought forward .	4,82,443	5,25,000	4,55,000	4,87,600

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

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		(a) Military Secretary .		34,540		34,080
1		(b) Deputy Military Secretary		25,120		25,010
1	1	(c) Assistant Military Secretary		18,880		18,830
2	2	(d) Officer Supervisors		25,780		24,240
				<u>1,04,300</u>		<u>1,02,160</u>
		<i>Deduct—Emergency cut in pay</i>		..		10,090
		<i>Deduct—Retrenchment measures</i> . . . .		..		500
				<u>1,04,300</u>		<u>91,570</u>

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

4	3	(a) Superintendents		31,450		22,750
8	8	(b) Clerks, first division		25,640		29,780
31	32	(c) Clerks second and third divisions		60,410		59,490
22	19	(d) Office servants		5,100		4,160
				<u>1,22,600</u>		<u>1,16,180</u>
		<i>Deduct—Emergency cut in pay</i>				11,300
				<u>1,22,600</u>		<u>1,04,880</u>

(3) Incidental and miscellaneous allowances and expenses

				31,100		25,550
		TOTAL MINOR HEAD (c)	2,51,548	2,58,000	2,42,000	2,22,000
		Carried over	7,33,991	7,83,000	6,97,000	7,09,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (c) Military Secretary's Branch.—The decrease of Rs. .36 lakh in budget 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (.23) retrenchment measures (.10) and other minor variation in rates of pay, etc. (.03).

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
22.	23.		Rs.	1931-32.	1931-32.	1932-33.
				Rs.	Rs.	Rs.
		Brought forward .	7,33,991	7,83,000	6,97,000	7,09,000
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 .		54,960		54,960
1	1	(b) Deputy Chief of the General Staff .		34,380		34,380
2	2	(c) Directors, Brigadiers .		57,600		57,120
5	5	(d) General Staff Officers, first grade .		1,24,140		1,24,620
12	13	(e) General Staff Officers, second grade .		2,22,420		2,42,760
13	11	(f) General Staff Officers, third grade .		1,80,060		1,52,220
1	—	(g) Aide-de-Camp .		11,640		..
1	1	(h) Major-General, Royal Artillery .		33,900		33,000
—	1	(i) Major-General, Cavalry .		..		34,380
1	—	(j) Brigadier Royal Engineers .		28,800		..
1	—	(k) Signal Officer-in-chief .		28,800		..
1	—	(l) Officers graded as General Staff Officers, first grade .		25,020		..
2	2	(m) Officers graded as General Staff Officers, second grade .		38,880		37,680
2	1	(n) Officers graded as General Staff Officers, third grade .		27,960		13,980
—	—	(o) Cipher officers (Staff pay) .		1,800		1,800
3	3	(p) Officer Supervisors .		36,450		37,100
1	—	(q) Tank Engineer .		11,880		..
—	—	(r) Army Translations Officers .		..		..
1	—	(s) Inspector, Physical Training .		23,400		..
—	—	(t) Equipment officer .		1,210*		..
		Deduct—Emergency cut in pay		9,43,300		8,24,900
				..		81,000
				..		4,000
		Deduct—Retrenchment measures		..		..
48	41	Carried over .		9,43,300		7,39,900
			7,33,991	7,83,000	6,97,000	7,09,000

* For one month only.

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

Minor Head (d) General Staff Branch.—The decrease of Rs. 2·85 lakhs in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (1·15), retrenchment measures (.96), transfer of certain appointments from this branch to various other places (.66) and other minor variations net (.08) inclusive of terminal charges to retrenched personnel (·10).

MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32,	33.		Rs.	1931-32.	1931-32.	1932-33.
				Rs.	Rs.	Rs.
		Brought forward .	7,33,991	7,83,000	6,97,000	7,09,000
SUB HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>				9,43,300		7,39,900
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 .		42,560		44,400
33	27	(b) Clerks, first division		1,09,330		1,03,320*
58	63	(c) Clerks, second and third divisions .		1,11,620		1,16,930
—	—	(d) Temporary establishment .		29,750		28,400
10	9	(e) Technical clerk .		16,230		15,330
79	74	(f) Office servants .		15,520		16,150
6	6	(g) Establishment for the Army Translation Section .		2,220		4,840
7	15	(h) Security staff .		3,27,230		3,29,370
		<i>Deduct</i> —Emergency cut in pay				28,460
		<i>Deduct</i> —Probable savings		13,230		30,640
				3,14,000		2,70,270
		(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 .		2,55,000		2,34,150
16	14	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation		1,02,700		85,680
		TOTAL MINOR HEAD (d)	17,09,610	16,30,000	15,94,000	13,45,000
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 .		48,540		48,480
1	1	(b) Deputy Adjutant-General and Director .		33,900		33,900
1	1	(c) Director .		28,320		28,800
6	3	(d) Assistant Adjutant-Generals .		1,22,700		73,980
				2,33,520		1,85,160
		Carried over .	24,43,601	24,13,000	22,91,000	20,54,000

* Includes Rs. 9,840 on account of terminal charges.

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

Minor Head (e) Adjutant General's Branch.—The decrease of Rs. 2·49 lakhs in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (1·21), retrenchment measures (1·13) and other minor variations net (-·15).

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
1931-32.	1932-33.		24,43,601	24,13,000	22,91,000	20,54,000
		Brought forward		2,33,520		1,85,160
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	(e) Deputy Assistant Adjutant-Generals		1,12,320		1,12,560
2	2	(f) Deputy, Assistant Director Pay and Pensions		29,280		30,000
1	1	(g) Staff Captain (Vocational training)		14,460		13,980
3*	3	(h) Officer Supervisors		40,280		38,470
		Deduct—Emergency cut in pay		4,29,860		3,80,170
		Deduct—Retrenchment measures . . . . .		..		37,490
				..		3,000
				4,29,860		3,39,680
(ii) <i>Medical Directorate.</i>						
1	1	(a) Director of Medical Services		38,940		38,880
1	1	(b) Deputy Director of Medical Services		30,540		30,480
2	2	(c) Directors (Medical)		60,480		60,360
1	1	(d) Assistant Directors of Medical Services		28,140		28,080
2	1	(e) Deputy Assistant Directors of Medical Services		34,740		18,000
1	—	(f) Inspector of Army Dental Services, India		27,600		9,120†
1	1	(g) Assistant Director of Pathology		28,140		28,080
1	1	(h) Chief Principal Matron		10,670		11,060
1	1	(i) Additional Medical Officer for Army Headquarters Establishments		17,640		17,640
1	1	(j) Officer Supervisor		13,800		13,800
		Deduct—Emergency cut in pay		2,90,690		2,55,500
				..		26,700
				2,90,690		2,28,800
(iii) <i>Offices of Judge Advocate General.</i>						
1	1	(a) Judge Advocate-General		29,520		29,520
2	2	(b) Assistant Judge Advocate-General		39,120		39,120
				68,640		68,640
		Carried over		7,20,550		5,68,480
			24,43,601	24,13,000	22,91,000	20,54,000

* Excludes 1 Supervisor for one month.

† Represents pay up to 29th of June 1932

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	1931-32.	1931-32.	1922-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		24,43,601	24,13,000	22,91,000	20,54,000
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			7,20,550		5,68,480
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH— <i>contd.</i>			68,640		68,640
Detailed heads— <i>contd.</i>					
1	1	(c) Deputy Assistant Judge Advocate General	12,720		12,720
1	1	(d) Officer Supervisor	13,800		13,800
			95,160		95,160
Deduct—Emergency cut in pay . . . . .			..		9,520
37	33		95,160		85,640
Deduct—Probable savings			8,15,710		6,54,120
			15,710		10,120
			8,00,000		6,44,000
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>A. G.'s Branch proper.</i>					
9	8	(a) Superintendents	72,950		63,320
27	26	(b) Clerks, first division	1,03,900		1,00,200
60	56	(c) Clerks, second and third divisions	1,19,510		1,08,110
—	—	(d) Temporary establishment	280*		..
61	58	(e) Office servants	14,780		14,360
			3,11,420		2,85,990
Deduct—Emergency cut in pay . . . . .			..		27,160
			3,11,420		2,58,830
(ii) <i>Medical Directorate.</i>					
4	4	(a) Superintendents	32,420		33,380
11	11	(b) Clerks, first division	43,510		46,700
36	33	(c) Clerks, second and third divisions	77,060		71,890
1	—	(d) Technical clerk	3,960		..
—	—	(e) Temporary establishment . . . . .	..		..
31	29	(f) Office servants	6,820		5,570
			1,63,770		1,57,540
Deduct—Emergency cut in pay . . . . .			..		15,290
			1,63,770		1,42,340
Carried over		24,43,601	24,13,000	22,91,000	20,54,000

*For 3 clerks for one month.

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS,			
1931.	1932.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
32.	33.	Rs.	Rs.	Rs.	Rs.
		24,43,601	24,13,000	22,91,000	20,54,000
			8,00,000		6,44,000
Brought forward			4,75,190		4,01,170
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>					
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH—<i>concl'd.</i>					
Detailed heads— <i>concl'd.</i>					
(iii) <i>J. A. G.'s Office.</i>					
—	—	(a) Superintendent			7,680
2	2	(b) Clerks, first division	7,390		
5	4	(c) Clerks, second division	12,960		12,030
7	6	(d) Office servants	1,500		1,350
			21,850		21,060
		<i>Deduct—Emergency cut in pay</i>			1,970
			21,850		19,090
		<i>Deduct—Probable savings</i>	4,97,040		4,20,260
			26,040		26,260
			4,71,000		3,94,000
(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	7,260		7,260
1	1	(c) Hospital Establishment	2,100		2,100
		(d) Establishment for Army Headquarters dispensary			
		(e) Equipment, etc., for Army Headquarters dispensary and consulting room	10,100		8,100
			20,000		18,000
(4) Incidental and miscellaneous allowances and expenses—					
		(i) A. G.'s Branch proper	67,000		56,950
		(ii) Medical Directorate	40,400		36,120
		(iii) J. A. G.'s office	4,600		4,930
TOTAL MINOR HEAD (e)		14,51,712	14,03,000	13,73,000	11,54,000
		Carried over	38,95,313	36,64,000	32,08,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-		Estimate,	Estimate,	Estimate,
32.	33.	1930-31.	1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		38,95,313	38,16,000	36,64,000	32,09,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>					
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		48,950
1	1	(b) Deputy Quartermaster-General	34,560		34,370
1	1	(c) Deputy Assistant Quartermaster-General	18,900		18,790
1	2	(d) Staff Captain	13,980		27,960
1	1	(e) Officer Supervisor	11,400		12,140
<i>Movements and Quartering Directorates.</i>					
1	1	(f) Deputy Director	25,140		25,010
2	2	(g) Deputy Assistant Quartermaster-Generals	37,800		37,670
1	1	(h) Staff Captain (temporary)	12,420		13,720
2	2	(i) Officer Supervisors	27,600		27,600
1	1	(j) Railway Concentration Officer	20,470		20,470
<i>Supply and Transport Directorates.</i>					
1	1	(k) Director	33,960		33,850
4	3	(l) Deputy Directors	1,08,240		80,810
2	1	(m) Assistant Directors	49,680		24,540
3	4	(n) Deputy Assistant Directors	56,280		76,720
4	3	(o) Staff Captain, Mechanical Transport	57,240		45,520
—	—	(p) Quartermaster, Mechanical Transport	—		—
1	1	(q) Inspector of Messing	18,360		18,360
Carried over .			5,75,230		5,46,480
		38,95,313	38,16,000	36,64,000	32,09,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (f) Quartermaster General's Branch.—The decrease of Rs. 1·78 lakhs in budget, budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (1·04), retrenchment measures (.63), and other minor variations net (.11).

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS.			
1931-	1932-	Accounts,	Budget	Revised	Budget
32.	33.	1930-31.	Estimate,	Estimate,	Estimate,
		Rs.	1931-32.	1931-32.	1932-33.
			Rs.	Rs.	Rs.
		Brought forward	33,95,313	33,16,000	32,08,000
				5,75,230	5,46,480
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH—contd.					
<i>Detailed heads—contd.</i>					
<i>Directorate of Remounts.</i>					
1	1	(r) Director		28,920	28,750
1	1	(s) Deputy Director		27,060	26,930
<i>Directorate of Farms</i>					
1	1	(t) Director		28,860	28,750
1	—	(u) Assistant Director		26,100	..
—	1	(v) Deputy Assistant Director		..	18,830
<i>Directorate of Veterinary Services.</i>					
1	1	(w) Director		31,200	31,070
1	1	(x) Deputy Assistant Director		21,300	21,050
—	—				
33	32			7,38,670	7,01,860
		Deduct—Emergency cut in pay		..	69,020
		Deduct—Retrenchment measures		..	3,500
		(2) Pay and allowances of Superintendents, clerks and office servants—		7,38,670	6,29,340
9	9	(a) Superintendents		73,060	70,410
33	32	(b) Clerks, first division		1,26,940	1,20,950
75	68	(c) Clerks, second and third division		1,45,530	1,24,380
3	3	(d) Technical clerks		18,860	19,100
69	61	(e) Office servants		15,130	13,780
<i>(f) Temporary Establishment—</i>					
—	—	(i) Clerks, first division		..	..
3	—	(ii) Clerks, second and third division		230	..
—	—	(iii) Technical clerks		..	..
				3,79,750	3,48,620
		Deduct—Emergency cut in pay		..	33,070
		Deduct—Probable savings.		23,420	15,360
				3,56,330	3,00,190
		(3) Incidental and miscellaneous allowances and expenses		1,05,000	92,470
		TOTAL MINOR HEAD (f).	12,03,151	12,00,000	11,07,000
		Carried over	50,98,464	50,16,000	42,30,000

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Ra.	1931-32.	1931-32.	1932-33
		Ra.	Ra.	Ra.	Ra.
Brought forward .		50,98,464	50,16,000	47,71,000	42,30,000

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) Master General of ordnance Branch proper.

1	1	(a) Master-General of ordnance	49,200	48,950
1	1	(b) Deputy Master-General of ordnance and Director of Technical organisation	34,020	33,900
1	1	(c) Officer Supervisor	13,800	13,800

Directorate of Artillery.

1	1	(d) Director	30,000	30,470
2	—	(e) Deputy Director	53,520	..
1	2	(f) Assistant Director	25,740	50,100
2	2	(g) Deputy Assistant Director	36,720	36,110
—	1	(h) Staff Captain . . . . .	..	14,450
1	—	(i) Technical Officer	9,900	..
—	1	(j) Officer Supervisor . . . . .	..	10,800

Directorate of Ordnance Factories and Manufacture.

1	1	(k) Director	30,000	30,000
1	—	(l) Deputy Director	26,400	—
1	1	(m) Civil Engineer Adviser on Ra. 1,000—50—1,500	16,800	16,800
—	1	(n) Staff Captain . . . . .	..	13,980
2	2	(o) Assistant Civil Engineer Advisers on Ra. 800—50—1,000	21,000	21,600

Director of Ordnance Services.

1	1	(p) Director	30,600	30,470
1	—	(q) Deputy Director	28,480	..
—	1	(r) Inspector, Indian Army Ordnance Service	50,100	26,460
2	1	(s) Assistant Director	25,580
—	1	(t) Staff Captain	13,980

Carried over .

50,98,464	50,16,000	47,71,000	42,30,000
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STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.**

Minor Head (g) Master General of Ordnance Branch.—The decrease of Rs. 1·75 lakhs in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (1·38) and retrenchment measures (.57) partly counterbalanced by an increase due to other minor variations—net (.20).

MAIN HEAD IV.— ARMY HEADQUARTERS,

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33	
1931- 32.	1932- 33.					
		Rs.	Rs.	Rs.	Rs.	
Brought forward		50,98,464	50,16,000	47,71,000	42,30,000	
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			4,54,260		4,17,430	
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>contd.</i>						
Detailed heads— <i>contd.</i>						
<i>Directorate of Technical organisation—</i>						
1	1	(u) Assistant Director .	25,560		24,540	
1	1	(v) Technical Officer .	8,580		8,800	
			4,88,400		4,50,770	
<i>Deduct—</i>						
Emergency cut in pay .			..		44,520	
Retrenchment measures .			..		3,000	
Probable savings . . .			16,400		16,250	
			4,72,000		3,87,000	
(ii) <i>Contracts Directorate.</i>						
<i>Purchase organisation</i>						
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	12,310		12,900	
<i>Disposal organisation</i>						
1	—	(e) Deputy Director .	26,460		..	
—	1	(f) Assistant Director .	..		26,160	
1	1	(g) Deputy Assistant Director	18,360		18,360	
<i>Deduct—Emergency cut in pay</i>			1,05,490		1,11,960	
			..		11,190	
			1,05,490		1,00,770	
(iii) <i>Assistant Director of Ordnance Services (Provision.)</i>						
1	1	(a) Assistant Director of Ordnance Services (Provision)	25,560		26,440	
1	1	(b) Deputy Assistant Di- rector of Ordnance Services (Provision)	18,360		18,340	
1	1	(c) Staff Captain	15,060		15,050	
1	1	(d) Technical Officer . . .	11,640		11,630	
1	1	(e) Officer Supervisor . .	11,950		12,540	
			82,570		84,000	
<i>Deduct—Emergency cut in pay</i>			..		8,400	
			82,570		75,600	
—	—		6,80,060		5,63,370	
—	—		6,80,060		5,63,370	
Carried over		{	50,98,464	50,16,000	47,71,000	42,30,000

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	1931-32.	1931-32.	1932-33.
			Rs.	Rs.	Rs.
Brought forward		50,98,464	50,16,000	47,71,000	42,30,000
			6,60,060		5,63,370
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>					
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>contd.</i>					
Detailed heads— <i>contd.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>Master General of Ordnance Branch proper.</i>					
12	12	(a) Superintendents.	94,800		93,600
42	36	(b) Clerks, 1st division	1,64,940		1,44,550
46	44	(c) Clerks, 2nd division	1,78,670		1,66,730
53	51	(d) Clerks, 3rd division			
1	1	(e) Draughtsman			
2	2	(f) Technical clerks <i>Dairy Farm clerk.</i>	12,870		13,310
61	53	(g) Office servants <i>Temporary.</i>	12,900		12,550
1	—	(h) Superintendent	1,330		..
1	—	(i) Clerks, 1st Division	840		..
2	2	(j) Clerks, 2nd Division	1,260		1,260
9	3	(k) Clerks, 3rd Division	5,550		1,620
6	4	(l) Technical clerks	21,550		14,940
			4,94,710		4,48,560
Deduct—Emergency cut in pay					42,900
Deduct—Probable savings			20,710		10,870
			4,74,000		3,94,790
Carried over			4,74,000		3,94,790
			6,60,060		5,63,370
		50,98,464	50,16,000	47,71,000	42,30,000

MAIN HEAD IV.—ARMY HEADQUARTERS

NUMBERS.		Accounts,	Budget	Revised	Budget
1931.	1932.	1930-31.	Estimate,	Estimate,	Estimate.
22.	23.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		50,98,464	50,16,000	47,71,000	42,30,000
SUB-HEAD A.—ARMY HEADQUARTERS— <i>concl'd.</i>			6,60,060		5,63,370
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>concl'd.</i>			4,74,000		3,94,790
Detailed heads— <i>concl'd.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>Contracts Directorate.</i>					
Purchase Organisation—					
3	3	(a) Superintendents	25,000		25,200
9	9	(b) Clerks, 1st Division	34,270		35,660
10	10	(c) Clerks, 2nd Division			
17	17	(d) Clerks, 3rd Division	43,930		46,790
15	15	(e) Office servants	2,870		2,910
Disposals Organisation—					
2	2	(f) Superintendents	14,800		15,840
3	3	(g) Clerks, 1st Division	9,390		9,900
6	6	(h) Clerks, 2nd Division	7,070		8,110
7	7	(i) Clerks, 3rd Division	4,880		3,880
6	6	(j) Office servants	1,180		1,200
<i>Temporary.</i>					
2	2	(k) Clerks, 1st Division	5,720		5,450
6	6	(l) Clerks, 2nd Division	12,400		12,510
7	7	(m) Clerks, 3rd Division	9,000		12,700
—	—	(n) Office servants	..		..
Deduct—Emergency out in pay			1,70,510		1,80,150
			..		17,580
			1,70,510		1,62,570
(iii) <i>Assistant Director of Ordnance Services (Provision).</i>					
3	3	(a) Superintendents	21,720		23,100
14	14	(b) Clerks, 1st Division	41,600		43,640
19	20	(c) Clerks, 2nd Division	28,600		32,130
17	20	(d) Clerks, 3rd Division	19,000		24,200
18	18	(e) Office Servants	3,510		3,530
			1,14,430		1,28,600
Deduct—Emergency out in pay			..		12,300
			1,14,430		1,14,300
			7,58,940		6,71,660
(3) Incidental and miscellaneous expenses—					
(i) Master General of Ordnance Branch proper			53,000		54,210
(ii) <i>Contracts Directorate</i>			45,000		50,660
(iii) <i>Assistant Director Ordnance Services (Provision).</i>			18,000		20,100
TOTAL MINOR HEAD (g).		15,88,818	15,35,000	15,15,000	13,60,000
Carried over		66,87,282	65,51,000	62,86,000	53,90,000

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32,	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward . .		66,87,282	65,51,000	62,86,000	55,90,000

SUB-HEAD A.—ARMY HEADQUARTERS—*concl.*Minor Head (h) Central Revision Section—
Detailed heads—

(1) Pay and allowances of officers—

1	1	(a) Officer on Special Duty	21,600	19,440
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(2) Pay and allowances of Superintendents, clerks, etc.—

1	—	(a) Superintendent	8,400	..
3	3	(b) Clerks, 1st Division	11,800	12,400
6	7	(c) Clerks, 2nd Division	16,670	14,800
				5,580
3	4	(d) Clerks, 3rd Division	6,700	12,060
1	2	(e) Technical clerks		1,440
—	1	(f) Stenographers . . . . .	..	1,440
2	3	(g) Office servants	370	580

Temporary Establishment—

1	1	(A) Clerks, 1st Division	1,200	1,200
5	5	(s) Clerks, 2nd Division	4,750	4,500
2	3	(7) Clerks, 3rd Division	1,800	3,540
2	—	(k) Technical Clerks	11,310	..

Deduct—Emergency cut in pay

63,000	56,160
..	5,120
63,000	51,040

(3) Incidental and Miscellaneous allowances and expenses

5,400	6,520
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TOTAL MINOR HEAD (A)

90,000	80,000	77,000
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MINOR HEAD (i) GRANTS CONTROLLED BY DIRECTOR OF REGULATIONS AND FORMS, ARMY DEPARTMENT.

Detailed heads—

(1) Pay of establishments	3,570	3,450
(2) Expenditure (excluding transportation charges) connected with the examination of candidates for cadetship	2,000	2,600
(3) Miscellaneous	4,430	1,550
(4) Payments for Printing and Stationery	14,00,000	15,00,000

TOTAL MINOR HEAD (i)

19,16,274	14,10,000	15,38,000	15,07,000
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TOTAL SUB-HEAD A.

86,03,556	80,51,000	79,04,000	71,74,000
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STAFF OF COMMANDS, ETC.—*contd.***EXPLANATIONS**

Minor Head (h) Central Revision Section.—The decrease of Rs. .13 lakh in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (.08) and retrenchment measures (.11) partly counterbalanced by an increase under pay and allowances of Superintendents, clerks, etc. on account of sanctioning additional establishments (.06).

Minor Head (i) Grants Controlled by Director of Regulations and Forms.—The increase of Rs. .97 lakh in budget, 1932-33 as compared with budget, 1931-32 is mainly due to larger payments for printing and stationery.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	1931-32	1931-32.	1932-33.
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		2,18,770		2,18,270
4	4	(ii) Assistant Military Secretary		73,290		76,170
4	4	(iii) Aides-de-Camp— British		37,210		37,230
4	4	(iv) Aides-de-Camp— Indian		22,180		22,720
2	2	(v) Deputy Adjutant and Quartermaster-General, Major-General		68,890		65,570
2	2	(vi) Deputy Adjutant and Quartermaster-General, Brigadier		56,400		56,230
4	4	(vii) Brigadier, General Staff.		1,16,250		1,10,930
4	4	(viii) Brigadier Royal Artillery		1,22,190		1,18,430
3	1	(ix) Assistant Adjutant and Quartermaster General.		23,580		23,300
3	3	(x) Assistant Quartermaster-General.		73,030		73,670
1	1	(xi) Assistant Adjutant-General		25,620		25,500
4	4	(xii) Chief Signal Officer		1,01,630		1,02,450
6	6	(xiii) General Staff Officer, 2nd grade		1,13,410		1,12,730
3	3	(xiv) Deputy Assistant Adjutant-General		57,490		55,610
5	4	(xv) Deputy Assistant Quartermaster-General		96,260		77,010
4	4	(xvi) Staff Officer, Royal Artillery		75,340		74,610
2	—	(xvii) Staff Officer, Royal Engineers		54,080		—
4	5	(xviii) General Staff Officer, 3rd grade		57,700		67,450
2	4	(xix) Staff Captain		29,000		54,550
—	—	(xx) Staff Captain "Q"		—		—
2	2	(xxi) Deputy Judge Advocate General		49,080		47,040
2	2	(xxii) Assistant Judge Advocate General		39,120		37,870
1	1	(xxiii) Deputy Assistant Judge Advocate General		12,300		14,460
Carried over				15,23,820		14,71,800

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

Sub-Head B.—Staff of Commands.—The decrease of Rs. 3.36 lakhs in budget, 1932-33 as compared with budget, 1931-32 is made up as follows:—

	In lakhs of Rs.	
<i>Decreases—</i>		
(1) Emergency cut in pay	3.02	
(2) Transfer of certain appointments to other formations . . . . .	.54	
(3) Larger probable savings . . . . .	.30	
(4) Other variations — net . . . . .	.40	
	4.26	
<i>Increases—</i>		
(5) Retrenchment measures	-.78	
(6) Addition of one appointment of General Staff Officer, 3rd grade . . . . .	.12	
	-.90	
Net decrease	3.36	

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930 31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	1931-32.	1931-32.	1932-33.
				Rs.	Rs.	Rs.
		Brought forward .		15,23,820		14,71,800
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 .		1,05,560		1,05,470
—	1	(xxv) Assistant Director, Supply and Transport .		..		24,220
2	2	(xxvi) Inspector, S T.		53,950		53,400
4	4	(xxvii) Assistant Direc- tors, Transport .		1,00,520		1,01,950
4	4	(xxviii) Assistant Direc- tors, Supplies ..		1,04,000		1,01,950
1	1	(xxix) Staff Captain, Mechanical Trans- port .		14,320		15,540
4	4	(xxx) Remount Officer .		86,520		86,010
2	2	(xxxi) Deputy Director, Veterinary Ser- vices .		53,650		52,910
2	2	(xxxii) Assistant Director, Veterinary Ser- vices .		49,110		47,320
2	—	(xxxiii) Deputy Director, Ordnance Ser- vices .		52,920		..
1	4	(xxxiv) Assistant Director, Ordnance Services .		24,060		99,240
—	1	(xx xv) Deputy Assistant Director, Ord- nance Services .		..		14,330
4	4	(xx xvi) Deputy Director, Medical Services		1,35,460		1,35,046
3	3	(xx xvii) Assistant Director of Hygiene and Pathology .		71,720		66,160
1	1	(xx xviii) Assistant Director of Hygiene .		21,480		21,510
1	1	(xx xix) Assistant Director of Pathology .		22,080		20,940
—	1	(xl) Deputy Assistant Di- rector of Hygiene		..		20,260
4	4	(xli) Deputy Assistant Director, Medi- cal Services .		87,020		91,750
		Carried over .		25,06,390		25,29,800

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts, 1930-31.	Budget	Revised	Budget
1931- 32.	1932- 33.		Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward			25,06,390		25,29,800
SUB-HEAD B.—STAFF OF COM-					
MANDS—<i>concl'd.</i>					
Detailed heads—<i>concl'd.</i>					
1	1	(xLii) Staff Officer to Chief Signal Officer	17,040		17,820
108	112		25,23,430		25,47,620
Deduct—Emergency cut in pay . . . . .			..		2,52,090
Retrenchment measures					10,000
Probable savings			23,430		53,030
			25,00,000		22,32,500
227 (18)	245 (16)	(2) Pay and allowances 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.	{ 5,55,230 660		4,95,000
(3) Money compensation in lieu of rations to British soldier clerks			4,000		4,000
(4) Kit and clothing al- lowances for British soldier clerks			{ 7,000 110		6,500
(5) Tour expenses of Gen- eral Officers Command- ing-in-Chief			96,000		98,000
(6) Incidental and misce- laneous expenses			1,12,000		1,06,000
(7) Provision for expen- diture to be sanctioned by General Officers Commanding-in-Chief under their powers of sanction			1,70,000		1,72,000
(8) Office menials			1,05,000		1,00,000
TOTAL SUB-HEAD B		33,38,297	35,50,000	32,95,000	32,14,000

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 22.	1932- 33.		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 .		2,56,020		2,55,450
8	7	(ii) District Commanders, 2nd class .		2,90,290		2,54,020
35	34	(iii) Brigade Commanders . . .		10,74,730		10,36,970
(14)	(13)	(iv) Aides-de-Camp—(British) (staff pay) . . .		3,9,830		32,950
17	16	(v) Staff Officers, 1st grade .		4,22,090		3,92,830
35	32	(vi) Staff Officers, 2nd grade . . .		6,56,640		6,00,650
35	34	(vii) Brigade Majors .		6,52,000		6,30,730
21	15	(viii) Staff Officers, 3rd grade . . .		3,00,040		2,15,180
33	33	(ix) Brigade Staff Captains . . .		4,60,660		4,69,220
17	17	(x) Station Staff Officers, 1st class .		1,82,200		1,86,810
(40)	(39)	(xi) Station Staff Officers, 2nd class.		35,840		35,480
(3)	(3)	(xii) Station Commanders (staff pay) .		4,800		6,000
(2)	—	(xiii) Officers Commanding, Royal Artillery . . .		4,800		..
Carried over .				43,79,940		41,16,290

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head C.—Staff of Districts and Brigades.—The decrease of Rs. 15·53 lakhs in budget, 1932-33 as compared with budget, 1931-32 is due to emergency cut in pay (7·21), retrenchment measures (7·67), smaller incidental and miscellaneous expenses (.44) and other minor variations (.21).

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
22.	23.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Broughtforward .			43,79,940		41,16,290
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	12	(xiv) Assistant Director, Supply and Transport	3,65,400		3,13,720
13	10	(xv) Deputy Assistant Director, Supply and Transport	2,52,760		1,90,670
1	1	(xvi) Deputy Assistant Director, Mechanical Transport	18,450		18,410
1	—	(xvii) Staff Captain, Supply and Transport	14,250		..
12	11	(xviii) Deputy Assistant Director, Veterinary Services	2,36,070		2,12,540
12	11	(xix) Deputy Assistant Director, Ordnance Services	1,73,540		1,58,210
18	13	(xx) Assistant Director, Medical Services	5,47,810		4,04,140
7	1	(xxi) Deputy Assistant Director, Medical Services	1,44,380		16,750
9	7	(xxii) Deputy Assistant Director of Hygiene and Pathology	1,86,750		1,49,560
14	13	(xxiii) Deputy Assistant Director of Pathology	{ 2,27,030 23,240		2,26,890
307	273		65,69,620		58,07,180
(58)	(55)	Deduct—Emergency cut in pay			5,61,430
		Retrenchment measures			18,000
		Probable Savings	1,16,620		1,02,160
		Carried over	64,53,000		51,25,690

STAFF OF COMMANDS, ETC.—*concl'd.*

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	Rs.	1931-32.	1931-32.	1932-33.
			Rs.	Rs.	Rs.
Brought forward .			64,53,000		51,25,590
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—<i>concl'd.</i>					
Detailed heads— <i>concl'd.</i>					
832	824	(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 M. T. Personnel and Artificer establishment	17,00,000		15,39,910
(37)	(55)	(3) Kit and clothing allowances for British soldier clerks	28,000		26,000
		(4) Money compensation in lieu of rations to British soldier clerks	10,000		9,000
		(5) Incidental and miscellaneous expenses	4,86,200		4,42,700
		(6) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction	1,30,800		1,11,800
TOTAL SUB-HEAD C		86,46,615	88,08,000	84,93,000	72,55,000
TOTAL INDIA		2,05,88,468	2,04,09,000	1,96,92,000	1,76,43,000
England					
(1) Staff: Furlough allowances and Miscellaneous Expenditure			11,56,000		12,60,000
(2) Army Headquarters—Leave and deputation salaries and miscellaneous			1,20,000		93,000
(3) Army Headquarters—Sterling overseas pay			11,000		8,000
(4) Miscellaneous			—		..
Total England		13,00,377	12,87,000	13,41,000	13,61,000
Exchange on English Expenditure		16,816	—	10,000	..
TOTAL EXPENDITURE—MAIN HEAD IV		2,19,05,661	2,16,96,000	2,10,43,000	1,90,04,000
Receipts—					
Receipts in India		16,322	54,000	54,000	55,000
Receipts in England		440	..	1,000	..
Exchange		5	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV		16,767	54,000	55,000	55,000

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

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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—												
S.—INDIAN ARMY SERVICE CORPS .	3,30,99,105	22,83,614	2,98,10,491	2,75,09,000	25,77,000	2,49,32,000	2,86,83,000	22,00,000	2,64,83,000	2,87,43,000	21,82,000	2,65,61,000
O.—ANIMALS (RE-MOUNTS) . . .	21,47,762	2,94,127	18,53,635	23,77,000	2,50,000	21,27,000	23,16,000	2,50,000	20,66,000	19,33,000	1,53,000	17,80,000
S.—INDIAN ARMY ORDNANCE CORPS	84,18,535	1,28,05,775	-43,87,340	83,59,000	91,70,000	-8,11,000	78,41,000	1,07,71,000	-29,30,000	80,05,000	1,00,55,000	-20,50,000
L.—ORDNANCE INSPECTION AND CHEMICAL RESEARCH	25,520	822	24,698	26,000	..	26,000	31,000	1,000	30,000	37,000	..	37,000
LUMP SUM . . .	..	..	..						
TOTAL INDIA .	4,26,90,922	1,53,89,339	2,73,01,584	3,82,71,000	1,19,97,000	2,62,74,000	3,83,71,000	1,32,22,000	2,56,49,000	3,87,18,000	1,23,90,000	2,63,28,000
ENGLAND .	1,38,40,599	5,45,490	1,32,95,109	1,04,35,000	6,90,070	97,45,000	69,13,000	5,96,000	63,27,000	35,66,000	4,62,000	31,04,000
EXCHANGE .	1,74,763	6,392	1,68,376	..	..	..	43,000	4,000	44,000	..	..	..
TOTAL	5,67,06,289	1,59,41,220	4,07,65,069	4,87,06,000	1,23,87,000	3,63,19,000	4,53,32,000	1,39,12,000	3,20,20,000	4,22,84,000	1,28,52,000	2,94,32,000

(a) Includes Rs. 42·20 lakhs for new measures.

EXPLANATIONS.

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 was given in an Appendix to Finance and Revenue Accounts relating to Military Services. This was in accordance with the new system of accounts recommended by the Army Accounts Committee and accepted by the Government of India. The system of priced store accounting has now been abolished. Future budgets will, however contain information of the value of stock of certain classes and categories of stores. Information regarding stock held at the end of the financial year 1930-31 will be found in the Appropriation Accounts for that year.

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.			
		1931-32.		1932-33.	
		In India (including customs duty on imported stores and value of such stores debit- able 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 debtible 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 .	20,35,105	13,40,000	21,45,480	12,73,000
Ordnance and clothing factories . . .	Head III-C .	35,84,780	35,00,000	51,94,100	7,00,000
Grass farms . . .	Head III-D .	30,73,435	1,000	24,02,000	4,000
Dairy farms . . .	Head III-E .	10,59,000	39,000	10,17,000	4,000
		97,52,320	48,80,000	1,07,58,580	19,81,000
Total provision in head III . . .		1,46,32,320		1,27,39,580	
Total provision in head V (Gross) . . .		5,19,49,240		4,46,22,860	
Grand total of stores purchased for the army in India . . .		6,65,81,560		5,73,62,440	

The total gross provision made in 1932-33 in India and England for ordnance and clothing stores is as follows :—

	Rs.
India	84,33,000
England	11,28,000
Manufacture in the Ordnance and Clothing factories	1,61,08,000
Total	2,56,69,000

The effect of the retrenchment measures on the demands for stores for 1932-33 amounts to a decrease of Rs. 14.68 lakhs of which 5 lakhs appear in the English Estimates.

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:

INDIA:

SUB-HEAD B.—INDIAN ARMY SER
VICE CORPS.(Under Control of the Quartermaster
General.)

MINOR HEAD (a)—PROVISIONS.

Detailed heads—

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33, Rs.
(1) Local purchase for direct delivery to consuming units and butcheries (L. A. F. S. 1519—B, C, and D)		63,56,000		56,50,000
(2) Local purchase for stock by L. A. S. C Depots		4,00,000		4,00,000
(3) Central purchase		91,55,753		86,77,000
(4) Value of stores returned by non-Military Departments, Indian States Forces, M. E. S. and R. A. F.		—51,933		
(5) Customs duty on imported stores		5,000		5,000
(6) Bonus, paid under the sliding scale of rations scheme		3,32,000		4,35,000
		2,34,000		3,49,000
		<u>1,64,30,820</u>		<u>1,55,16,000</u>

Deduct—

(7) Value of provisions issued on payment to M. E. S.		13,000		13,000
(8) Value of provisions issued on payment to R. A. F. Depots and Park				} 1,16,000
(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		
				30,000
		<u>2,25,820</u>		<u>1,59,000</u>

Net Cash expenditure under (a)	<u>1,83,85,951</u>	<u>1,62,05,000</u>	<u>1,57,15,000</u>	<u>1,53,57,000</u>
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MINOR HEAD (b)—GRAIN AND
SALT FOR ANIMALS.

Detailed heads—

(1) Local purchase for direct delivery to consuming units (L. A. F. S. 1672)		70,000		70,000
(2) Local purchase for stock by L. A. S. C. Depots		78,500		75,000
(3) Central purchase		38,36,670		44,67,300
(4) Value of stores returned by non-Military Departments, Indian States Forces, M. E. S. and R. A. F.		—1,06,970		
		<u>38,78,000</u>		<u>46,12,300</u>
Carried over	<u>1,83,85,951</u>	<u>1,62,05,000</u>	<u>1,57,15,000</u>	<u>1,53,57,000</u>

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1932-33 compares with the provision in the Budget for 1931-32 as follows:—

	1931-32.	1932-33.
	Rs.	Rs.
Provisions	1,49,65,000	1,43,32,000
Grains and Salt for animals	36,49,000	44,62,000
Petrol and lubricants	10,23,800	11,04,000
Coal and firewood	23,71,700	21,17,000
Oil for fuel and light	4,22,900	4,46,000
Other I. A. S. C. Stores	5,29,600	4,60,000
Total	2,29,62,000	2,29,21,000

The decrease of Rs. 41 lakhs is mainly due to (1) reduction in requirements on account of reduction in strength (2) substitution of mutton by beef, partly counterbalanced by higher prices adopted in the budget rates for grains.

Budget 1932-33, takes into account, the effect of retrenchment measures *vis* decrease of Rs. 7.62 lakhs.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward	1,83,85,951	1,62,05,000	1,57,15,000	1,53,57,000
SUB-HEAD B.—INDIAN ARMY SER VICE CORPS—contd.		38,78,000		46,12,300
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS—<i>contd.</i>				
<i>Deduct—</i>				
(5) Value of grain and salt issued on payment to M. E. S.		1,000		200
(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 Govern- ment				100
		1,000		300
Net cash expenditure under (b)	<u>47,75,606</u>	<u>38,77,000</u>	<u>37,17,000</u>	<u>46,12,000</u>
MINOR HEAD (c)—PETROL AND LUBRI- CANTS.				
<i>Detailed heads—</i>				
(1) Local purchase for direct delivery to con- suming units		2,000		2,000
(2) Local purchase for stock by I. A. S. C. Depôts		13,000		12,000
(3) Central purchase		25,83,470		23,85,100
		21,540		
(4) Value of stores return- ed by non-Military Departments, Indian States Forces, M. E. S. and R. A. F.		10,000		9,000
		26,30,010		23,88,100
<i>Deduct—</i>				
(5) Value of petrol and lubricants issued on payment to M. E. S.		5,00,000		2,40,000
(6) Value of petrol and lubricants issued on payment to R. A. F. Depots and Park				
(7) Value of petrol and lubricants issued on payment to R. A. F. consuming units		9,68,010		8,83,900
(8) Amount of hire charge of M. T. vehicles allo- cated for petrol, oil and lubricants		12,000		60,000
(9) Value of petrol and lubricants issued on payment to other departments of the Central Government				200
		14,80,010		11,84,100
Net cash expenditure under (c)	<u>12,42,383</u>	<u>11,50,000</u>	<u>13,25,000</u>	<u>12,04,000</u>
Carried over	<u>2,44,03,940</u>	<u>2,12,32,000</u>	<u>2,07,57,000</u>	<u>2,11,73,000</u>

FOR THE YEAR 1932-33.

3

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

Accounts. 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	
Brought forward .	2,44,03,940	2,12,32,000	2,07,57,000	2,11,73,000

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	{ 22,46,007	19,68,600
(2) Local purchase for stock by I. A. S. (I) Depots	{ —4,432	
	2,75,000	2,50,000
(3) Central purchase	3,10,000	4,40,000
(4) Value of stores returned by non-Military Departments, Indian States Forces, M. E. S. and R. A. F.	350	400
(5) Bonus paid under the sliding scale of rations scheme	12,000	15,000
	<u>28,38,925</u>	<u>26,74,000</u>

Deduct—

(6) Value of coal and firewood issued on payment to M. E. S.	1,17,000	1,33,000
(7) Value of coal and firewood issued on payment to R. A. F. Depots and Park	} 41,925	21,000
(8) Value of coal and firewood issued on payment to R. A. F. consuming units		
(9) Value of coal and firewood issued on payment to other departments of the Central Government. . . . .	..	..
	<u>1,38,925</u>	<u>1,54,000</u>

Net cash expenditure under (d)	26,18,771	26,80,000	25,80,000	25,20,000
Carried over	2,70,22,711	2,39,12,000	2,33,37,000	2,36,93,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,70,22,711	2,39,12,000	2,33,37,000	2,36,93,000.
SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—<i>contd.</i>				
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.				
Detailed heads—				
(1) Local purchase for direct delivery to con- suming units		8,000		5,800
(2) Local purchase for stock by I. A. S. C. Depôts		14,000		18,000
(3) Central purchase		5,28,140		5,15,000
(4) Value of stores return- ed by non-Military De- partments, Indian States Forces, M. E. S. and R. A. F.		—1,305		
		..		200
		5,46,835		5,39,000
<i>Deduct—</i>				
(5) Value of oil for fuel and light issued on pay- ment to M. E. S.		60,000		46,000
(6) Value of oil for fuel and light issued on pay- ment to R. A. F. Depôts and Parks		9,835		7,000
(7) Value of oil for fuel and light issued on pay- ment to R. A. F. con- suming units				
(8) Value of oil for fuel and light issued on payment to other departments of the Central Government. . . . .		..		..
		69,835		53,000
Net cash expenditure under (e) .	4,94,303	4,77,000	4,91,000	4,86,000
MINOR HEAD (f)—OTHER I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchase for stock by I. A. S. C. Depôts		18,000		16,000
(2) Central purchase		13,50,910		7,67,300
(3) Local purchase for direct delivery to con- suming units		57,000		56,000
(4) Value of stores return- ed by non-Military Departments, Indian States Forces, M.E.S. and R. A. F.		3,00,000		2,10,000
Carried over	{	17,25,910		10,49,300
		2,75,17,014	2,43,89,000	2,38,28,000	2,41,79,000

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward	2,75,17,014	2,43,89,000	2,38,28,000	2,41,79,000
SUB-HEAD B.—INDIAN ARMY SER VICE CORPS—contd.		17,25,910		10,49,300
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		2,80,000
(6) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. Depôts and Park . . .				
(7) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. consuming units . . .			4,51,910	37,300
(8) Value of miscellaneous I. A. S. C. stores issued on payment to other departments of the Central Government.				3,000
		8,25,910		3,20,300
Net cash expenditure under (f)	10,81,334	9,00,000	8,69,000	7,29,000
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
<i>Detailed heads—</i>				
(1) Local purchase for direct delivery to con- suming units . . .		9,88,349		8,08,100
(2) Local purchase for stock by C. M. T. Stores Depot . . .		1,72,186		
(3) Central purchase . . .				
(4) Customs duty on im- ported stores . . .		1,71,000		1,67,000
(5) Value of stores return- ed by non-Military De- partments, Indian States Forces, M. E. S. and R. A. F.		18,065		
				1,000
		13,49,600		9,76,100
<i>Deduct—</i>				
(6) Value of M. T. stores issued on payment to M. E. S.		4,000		4,000
(7) Value of M. T. stores issued on payment to R. A. F. Depôts and Parks . . .				
(8) Value of M. T. stores issued on payment to R. A. F. consuming units . . .			600	6,100
(9) Amount of hire charge of M. T. vehicles allo- cated for M. T. stores (spare parts and tyres)		25,000		30,000
(10) Value of M. T. stores issued on payment to other departments of the Central Govern- ment.				
				40,100
		29,600		40,100
Net cash expenditure under (g)	13,52,624	13,20,000	13,90,000	9,36,000
Carried over	2,99,50,972	2,66,09,000	2,60,87,000	2,58,44,000

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.****(g) Mechanical Transport Stores including Tyres.—**

The Budget for 1932-33 is less than budget for 1931-32 by Rs. 3·84 lakhs due mainly to reduction in expenditure on stores (1·94) and elimination of provision made during 1931-32 on account of New Demands (1·90).

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward	2,99,50,972	2,66,09,000	2,60,87,000	2,58,44,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—concl'd.				
MINOR HEAD (A)—MECHANICAL TRANSPORT VEHICLES.				
Detailed heads—				
(1) Central purchase (new measure)		{ 41,220		27,18,470
(2) Customs duty on imported stores		{ 5,78,335 2,28,445		1,59,300
(3) Value of stores returned by non-Military Departments, Indian States Forces, M.E.S. and R.A.F.				--
(4) Charges on account of subsidization of motor vehicles		52,000		21,230
(5) Local purchase for direct delivery to consuming units . . . . .		..		..
(6) Local purchase for direct delivery to Educational institutions (other than those of administrative services) . . . . .		..		..
		9,00,000		28,99,000
Deduct—				
(5) Value of M. T. Vehicles issued on payment to M. E. S. . . . .		..		..
(6) Value of M. T. Vehicles issued on payment to R. A. F. Depôts and Parks		--		..
(7) Value of M. T. Vehicles issued on payment to R. A. F. consuming units . . . . .		..		..
(8) Value of M. T. vehicles issued on payment to other departments of the Central Government		--		..
		--		28,99,000
Net cash expenditure under (A)	21,48,133	9,00,000	25,96,000	28,99,000
TOTAL SUB-HEAD B.—I. A. S. C.	3,20,99,105	2,75,09,000	2,86,83,000	2,87,43,000

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

(h) *Mechanical Transport Vehicles.*—Budget 1932-33 as compared with Budget 1931-32 is more by Rs. 19·99 lakhs due mainly to increased purchases of M. T. Vehicles being made in India in future under the rupee tender system. This increase is counterbalanced by reduction in the provision for the purchase of M. T. vehicles formerly made in the English Estimates.

MAIN HEAD V.—PURCHASE AND SALE OF

SUB-HEAD C.—ANIMALS (RE-MOUNTS). (Under control of the Quartermaster General.)	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Detailed heads—				
(1) Purchase of horses	{	16,31,712		10,55,530
(2) Purchase of mules	{	1,61,548		4,71,000
(3) Purchase of camels	{	1,60,450		..
(4) Purchase of young stock horses		-8,750		..
(5) Purchase of young stock mules		17,430		2,41,500
(6) Purchase of bullocks		2,41,500		2,41,500
(7) Purchase of chargers from officers	{	90,000		90,000
(8) Purchase of animals for direct issue to units	{	31,350		950
(a) Purchase of horses		-2,100		74,000
(b) Purchase of mules		74,000		..
(c) Purchase of camels . . . . .		..		..
(d) Purchase of young stock horses . . . . .		..		..
(e) Purchase of young stock mules . . . . .		..		..
(f) Purchase of bullocks . . . . .		..		..
(g) Purchase of chargers from officers . . . . .		..		..
		<u>23,97,140</u>		<u>19,33,000</u>
Deduct—				
(9) Value of animals issued to other departments		20,140		..
		<u>20,140</u>		..
Net cash expenditure (Total Sub-Head C)	<u>21,47,762</u>	<u>23,77,000</u>	<u>23,16,000</u>	<u>19,33,000</u>
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 consuming units		2,30,000		2,60,000
(2) Local purchase for stock by Arsenal and Ordnance Depots		2,25,000		1,55,000
(3) Central purchase	{	30,80,285		47,30,700
(4) Local or central purchase for direct delivery to consuming units (including Inspectorates) for experimental purposes and also in connection with the changes in equipment.		14,97,330		..
(5) Customs duty on imported stores		(a)		40,000
		1,70,600		42,000
		56,785		4,300
Carried over:		<u>52,60,000</u>		<u>52,32,000</u>

(a) Included against detailed head (3).

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

Sub-Head C.—*Animals (Remounts)*.—Budget, 1932-33 is less than Budget, 1931-32, by Rs. 4.44 lakhs. The decrease is due mainly to the non-purchase of certain animals as a result of mechanisation. The effect of retrenchment measures taken into account is Rs. .41 lakh.

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 1932-33 are given below by categories :—

<i>Classes of Stores—</i>	Value Rs.
<i>Ordnance Stores.</i>	
<i>General stores—</i>	
(1) Barrack and Hospital	8,15,000
(2) Harness and saddlery	14,88,000
(3) Camp equipment and paulins	17,79,000
(4) Oils, paints and chemicals	3,15,000
(5) Accoutrements	3,33,000
<i>Warlike stores—</i>	
(1) Guns and Carriages	4,35,000
(2) Small arm stores	11,39,000
(3) Machine guns	9,25,000
(4) Transport vehicles and bicycles	1,49,000
(5) Signalling equipment	3,24,000
(6) Engineer stores	3,13,000
(7) Ammunition	53,75,000
<i>Clothing.</i>	
(1) Khaki drill clothing	9,76,000
(2) Serge clothing	10,32,000
(3) Foot wear	4,20,000
(4) Head gear	7,06,000
(5) Great Coats, blankets, etc.	18,93,000
(6) Necessaries and badges	16,39,000

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. Under the existing provision system, the stock position of practically every item is reviewed every year. Demands on suppliers are framed with reference to the latest review 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, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward		52,60,000		52,32,000
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS—<i>contd.</i> (Under control of the Master General of Ordnance)— <i>contd.</i>				
MINOR HEAD (a) ORDNANCE STORES—<i>contd.</i>				
Detailed heads— <i>contd.</i>				
(6) Value of Ordnance Stores returned by:—				
(i) Indian States Forces		65,000		1,60,000
(ii) M. E. S.		9,000		20,000
(iii) R. A. F.		10,000		60,000
(iv) Non-Mil. Depôts		2,30,000		2,20,000
(v) R. I. M.		1,000		..
(vi) Units in Imperial stations except capitulation rate units		10,000		..
(7) Bonus paid to units under the Repair Allotment Scheme		1,00,000		..
(8) Bonus paid to units under the Equipment Allowance Scheme		1,00,000		..
		<u>57,85,000</u>		<u>56,92,000</u>
Deduct—				
(9) Value of Ordnance Stores issued on payment to M. E. S.		1,10,000		1,20,000
(10) Value of Ordnance Stores issued on payment to R.A.F. Depôts and Parks		1,28,000		1,00,000
(11) Value of Ordnance Stores issued on payment to R. A. F. consuming units		43,000		69,300
(12) Value of Ordnance Stores issued on payment to R. I. M.		23,000		19,000
(13) Value of Ordnance Stores issued on payment to other Departments of the Central Government		5,000		10,000
		<u>3,09,000</u>		<u>3,18,300</u>
Net cash expenditure under (a)	<u>52,62,438</u>	<u>54,76,000</u>	<u>49,65,000</u>	<u>53,73,700</u>
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchase for direct delivery to consuming units		7,000		7,000
(2) Local purchase for stock by Clothing Depôts		7,000		7,000
(3) Central purchase		{ 27,75,800		26,78,300
		10,295		
Carried over	{	28,00,155		26,92,300
	<u>52,62,438</u>	<u>54,76,000</u>	<u>49,65,000</u>	<u>53,73,700</u>

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 245 lakhs as against only Rs. 1,86.55 lakhs required during the year 1932-33. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the annual normal issues during past years and do not, therefore, take into consideration reductions due to retrenchment taking place in 1932-33. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on variation in consumption and the extent to which surplus stores can be utilised.

The position in regard to the total provision made in India and England for ordnance and clothing stores is given on page 233.

6. 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 entrenchment, 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.

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 95 lakhs as against only Rs. 70.14 lakhs required in 1932-33. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

The position in regard to the total provision made in India and England for ordnance and clothing stores is given on page 233.

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.

8. *Head V.—E. (a) Ordnance stores.*—The budget for 1932-33 is less than the budget for 1931-32 by Rs. 1.02 lakh. The decrease is mainly due to (1) smaller demands, (2) no provision being made for bonuses under the Repair Allotment and Equipment Allowance Schemes consequent on their abolition and (3) fall in prices counterbalanced to a considerable extent by larger ordinary demands being placed in India as a result of the "rupee tender" system.

Head V.—E. (b) Clothing stores.—The budget for 1932-33 is less than the budget for 1931-32 by Rs. 2.52 lakhs. The decrease is mainly due to less provision for boots and fall in prices partly counterbalanced by larger demands being placed in India as a result of the rupee tender system.

The net effect of the retrenchment measures under Head V E (a) and (b) is a decrease of Rs. 1.65 lakhs made up of a reduction in expenditure by Rs. 4.13 lakhs and a reduction in receipts of Rs. 2.48 lakhs.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward	52,62,438	54,76,000	49,65,000	53,73,700
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—concl'd.		28,00,155		26,92,300
MINOR HEAD (b) CLOTHING—cont'd.				
Detailed heads—cont'd.				
(1) Customs duty on im- ported stores		1,05,800		12,300
(5) Bonus paid to Indian Troops (excluding Indian Territorial For- ces) for great coats		90,000		10,000
(6) Value of clothing stores returned by:—				
(i) Indian States				
Forces		1,000		1,200
(ii) M. E. S.		500		100
(iii) R. A. F.		6,000		10,000
(iv) Non-Mily. Deptts.		1,000		100
(v) R. I. M.		500		..
(vi) Units in Imperial Stations except Capitation rate units		1,000		15,000
		30,06,000		27,41,000
Deduct—				
(7) Value of clothing is- sued on payment to M. E. S.		500		2,000
(8) Value of clothing is- sued on payment to R. A. F. Depôts and Parks		59,000		55,000
(9) Value of clothing is- sued on payment to R. A. F. Consuming Units		58,000		50,800
(10) Value of clothing issued on payment to R. I. M.		5,000		900
(11) Value of clothing issued on payment to other departments of the Central Govern- ment		500		1,000
		1,23,000		1,09,700
Net cash expenditure under (b)	31,56,097	28,83,000	28,76,000	26,31,300
TOTAL SUB-HEAD E.— I. A. O. C.	84,18,535	83,59,000	78,41,000	80,05,000 ^a

^a 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 (Provision) as the cash proceeds on the account is made in the Factories budget (head III-C). The Assistant Director, Ordnance Stores (provision) is however, empowered to place orders for stores and repairs on factories to the following extent in 1932-3:—

Ordnance Stores—	
Manufacture	1,2,14,000
Repairs	16,06,000
Clothing Stores—	
Ordinary demands	41,26,000
TOTAL	1,61,06,000

(a) Included against detailed head (2).

FOR THE YEAR 1932-33.

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Ra.	Ra.	Ra.
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		35,300
(2) Customs duty on imported stores		3,000		1,700
TOTAL MINOR HEAD (a)	25,520	26,000	31,000	37,000
TOTAL SUB-HEAD L.—ORDNANCE INSPECTION AND CHEMICAL RESEARCH.	25,520	26,000	31,000	37,000
TOTAL INDIA	4,26,90,922	3,82,71,000	3,88,71,000	3,87,18,000
ENGLAND.				
STORES FOR INDIA—				
(1) J. A. S. C. Stores		—	2,37,000	1,65,000
(2) Mechanical Transport Stores		11,87,000	9,80,000	6,67,000
(3) Mechanical Transport Vehicles		53,06,000	21,20,000	6,44,000
(4) Mechanical Transport Mobilization Reserve of spare parts . . . . .		..	..	..
(5) Animals: (Stallions). . . . .		..	..	..
(6) Purchase of mules and donkeys		2,84,000	2,84,000	3,50,000
(7) Ordnance—Arsenals and Depots		28,06,000	25,80,000	11,28,000
(8) Clothing Depots				
(9) Ordnance Inspection and Chemical Research		40,000	40,000	20,000
(10) Stores taken to India with troops:—				
(i) Clothing		2,12,000	2,12,000	2,00,000
(ii) Ordnance		6,00,000	5,00,000	3,92,000
TOTAL ENGLAND	1,38,40,599	1,04,35,000	69,13,000	35,66,000
Exchange on English Expenditure	1,74,768	..	48,000	..
TOTAL EXPENDITURE—MAIN HEAD V	5,67,06,289	4,87,06,000	4,58,32,000	4,22,84,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

Budget 1932-33 is more than budget 1931-32 by Rs. 11 lakh due to introduction of rupee-tender system (set off by reduction of expenditure in England).

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. 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		8,000		3,000
(3) Petrol and lubricants		200		200
(4) Coal and firewood		300		5,000
(5) Oil for fuel and light		100		1,000
(6) Miscellaneous I. A. S. C. Stores		3,30,400		2,54,000
(7) M. T. stores		1,25,000		75,000
(8) M. T. vehicles		1,00,000		1,00,000
		<u>6,04,000</u>		<u>4,78,200</u>
(b) Value of Stores issued on payment to officers and other ranks—				
(1) Provisions		8,00,000		7,85,000
(2) Grains and salt for animals		1,50,000		1,10,000
(3) Petrol and lubricants		96,000		60,000
(4) Coal and firewood		3,00,000		3,93,000
(5) Oil for fuel and light		45,000		36,000
(6) Miscellaneous I. A. S. C. stores		18,000		8,000
		<u>14,09,000</u>		<u>13,92,000</u>
(c) Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
(1) Provisions		4,00,000		2,00,000
(2) Grains and salt for animals		70,000		37,000
(3) Petrol and lubricants		30,000		39,800
(4) Coal and firewood		8,000		5,000
(5) Oil for fuel and light		9,000		3,000
(6) Miscellaneous I. A. S. C. stores		22,000		7,000
(7) M. T. stores		25,000		20,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of value of work done in M. T. Workshops for Non-Military Departments, etc. . . . .		..		..
		<u>5,64,000</u>		<u>3,11,800</u>
TOTAL SUB-HEAD B	<u>22,88,614</u>	<u>25,77,000</u>	<u>22,00,000</u>	<u>21,82,000</u>
Sub-Head C.—Animals (Re-mounts)—				
Sale proceeds of officers' chargers		1,41,000		80,000
Sale proceeds of cast animals, etc.		96,000		
Hire of Officers' chargers		13,000		
Sale proceeds of hides of animals				60,000
				13,000
TOTAL SUB-HEAD C	<u>2,94,127</u>	<u>2,50,000</u>	<u>2,50,000</u>	<u>1,53,000</u>

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.	
	1931-32.	1932-33.	1931-32.	1932-33.
	Rs.	Rs.	Rs.	Rs.
(1) Mechanical transport stores including tyres	95,000	50,000	30,000	25,000
(2) Mechanical transport vehicles	80,000	80,000	20,000	20,000
(3) Ordnance stores	8,89,000	5,35,000	63,000	66,000
(4) Clothing stores	2,54,000	1,66,000	22,000	29,000
(5) Ordnance factory stores	8,20,000	6,99,350	20,000	20,000
(6) Provisions and miscellaneous stores	3,75,000	3,03,000	4,000	..
(7) Royal Air Force stores	2,860	15,000	1,140	5,000
(8) Farms stores . . . . .	..	..	..	..
(9) M. E. S. Stores . . . . .	..	..	..	..
(10) B. L. M. Stores . . . . .	..	..	86,000	..
TOTAL	25,15,800	18,36,350	1,86,140	1,76,000

MAIN HEAD V.—PURCHASE AND SALE OF

RECEIPTS—contd.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
India—contd.				
Sub-Head E—Indian Army				
Ordnance Corps—				
(1) Value of ordnance stores issued on payment to H. M.'s Imperial Government and other Departments		18,00,000		29,00,000
(2) Value of ordnance stores issued on payment to officers and other ranks		2,00,000		1,67,000
(3) Sale proceeds of obsolete ordnance stores and waste		8,89,000		5,35,000
(4) Proceeds of sale of surplus ordnance stores		53,000		66,000
(5) Miscellaneous, including hire of tents		30,000		40,000
(6) Value of clothing issued on payment to H. M.'s Imperial Government and other departments		2,00,000		1,00,000
(7) Value of clothing issued on payment to—				
(a) Officers		{ 40,000		90,000
(b) Other ranks		{ 45,60,000		41,11,000
(8) Sale proceeds of obsolete clothing and waste		2,54,000		1,56,000
(9) Proceeds of sale of surplus clothing stores		22,000		29,000
(10) Recoveries on account of work done in arsenal workshops for non-military Departments		40,000		50,000
(11) Recoveries on account of hire of tents from non-military Deptts., etc.		2,000		2,000
(12) Recoveries on account of value of Ordnance Stores issued on payment to Indian States Forces		10,00,000		17,79,000
(13) Recoveries on account of value of clothing stores issued on payment to Indian States Forces		80,000		30,000
TOTAL SUB-HEAD E	1,28,05,775	91,70,000	1,07,71,000	1,00,55,000

STORES, EQUIPMENT AND ANIMALS—*concl.*

	Accounts, 1930-31.	Budget Estimate, 19331-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Rs	Rs.
RECEIPTS—<i>cont.</i>				
India—<i>cont.</i>				
SUB-HEAD L.—ORDNANCE INSPECTION AND CHEMICAL RESEARCH—				
(1) Sale proceeds of obsolete stores and waste . . . . .		..		..
(2) Sale proceeds of surplus stores . . . . .		..		..
Total Sub-Head L.	822	..	1,000	..
TOTAL INDIA .	1,53,89,338	1,19,97,000	1,32,22,000	1,23,90,000
Receipts in England—				
(1) Clothing, accoutrements, etc., in possession of regiments on their transfer from the Indian to the British Establishment		6,80,000	5,60,000	4,52,000
(2) Sale of unserviceable Stores		4,000	2,000	4,000
(3) Miscellaneous		6,000	24,000	6,000
TOTAL ENGLAND .	5,45,490	6,90,000	5,86,000	4,62,000
Exchange	6,392	..	4,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,59,41,220	1,26,87,000	1,38,12,000	1,28,52,000

MAIN HEAD VI—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

Sub-Head,	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	8,968	..	8,968	11,000	..	11,000	9,000	..	9,000	9,000	..	9,000
B.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY	2,654	..	2,654	..	..	..	..	..	..	..	..	..
C.—N. W. F. 1930	4,32,025	..	4,32,025	..	..	..	..	..	..	..	..	..
D.—BURMA 1931	..	..	..	..	..	..	20,97,000	..	20,97,000	..	..	..
MISCELLANEOUS	..	3,500	—3,500	..	..	..	..	..	..	..	..	..
TOTAL INDIA	4,43,847	3,500	4,40,147	11,000	..	11,000	21,06,000	..	21,06,000	9,000	..	9,000
ENGLAND	738	14,751	—14,013	..	1,000	—1,000	2,000	2,000	..	..	1,000	—1,000
EXCHANGE	8	182	—174	..	..	..	..	..	..	..	..	..
TOTAL	4,44,393	18,433	4,25,960	11,000	1,000	10,000	21,08,000	2,000	21,06,000	9,000	1,000	8,000

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—*conold.*

DETAILS OF SUB-HEADS.

EXPENDITURE.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
INDIA.				
SUB-HEAD A.—TIBET FRONTIER. (UNDER CONTROL OF THE QUARTERMASTER GENERAL IN INDIA.)				
<i>Detailed heads—</i>				
(1) Pay charges of extra establishments—				
(a) Fighting services		1,800		1,350
(b) Administrative services		1,700		1,760
(2) Batta		5,350		4,990
(3) Miscellaneous charges		2,150		900
TOTAL SUB-HEAD A	8,968	11,000	9,000	9,000
SUB-HEAD B.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.				
<i>Detailed heads—</i>				
<i>Expenditure in India—</i>				
(1) Pay charges				
(2) Travelling allowances and cost of passages				
(3) Hospital expenses				
(4) Gratuities				
(5) Allowances				
(6) Miscellaneous charges				
TOTAL SUB-HEAD B	2,654	..	..	..
SUB-HEAD C.—N. W. F. 1930	4,32,025	..	..	..
SUB-HEAD D.—BURMA 1931 . . . .	..	..	20,97,000	..
TOTAL INDIA	4,43,647	11,000.	21,06,000	9,000
ENGLAND.				
Gratuities and allowances to surplus officers of the Indian army . . . .		..		..
India Sandhurst committee . . . .		..		..
	738	..	2,000	..
EXCHANGE ON EXPENDITURE IN ENGLAND	8	..	..	..
TOTAL MAIN HEAD VI. . . .	4,44,393	11,000	21,08,000	9,000
<i>Receipts—</i>				
Receipts in India	3,500	..	..	..
Receipts in England	14,751	1,000	2,000	1,000
Exchange	182	..	..	..
Total Receipts Main Head VI	18,433	1,000	2,000	1,000

EXPLANATIONS.

Sub-Head A—Tibet Frontier.—Budget, 1932-33 is less than budget, 1931-32 by Rs. 02 lakh based on past actuals.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	1,93,06,404	15,70,555	1,77,35,839	1,81,19,000	6,03,000	1,75,16,000	1,93,56,000	6,11,000	1,87,45,000	1,79,20,000	7,33,000	1,71,87,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	16,21,855	..	16,21,855	15,00,000	..	15,00,000	15,00,000	..	15,00,000	12,99,000	..	12,99,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON CANTONMENT STATIONS	24,60,606	2,306	24,58,290	24,62,000	2,000	24,60,000	24,24,000	6,000	24,28,000	24,20,000	11,000	24,09,000
D.—MISCELLANEOUS	2,39,946	1,75,021	1,64,925	4,02,000	55,000	3,47,000	5,27,000	3,18,000	2,14,000	1,84,000	35,000	1,29,000
TOTAL—INDIA	2,37,30,891	17,63,883	2,19,77,009	2,24,84,000	6,60,000	2,18,24,000	2,36,17,000	9,20,000	2,26,57,000	2,17,69,000	7,79,000	2,09,84,000
ENGLAND	63,14,507	18,74,364	44,40,143	1,00,09,000	13,24,000	81,85,000	90,38,000	19,56,000	71,82,000	65,54,000	16,28,000	77,26,000
EXCHANGE	1,21,799	24,503	97,296	..	..	..	63,000	12,000	50,000	..	..	..
TOTAL HEAD VII	3,31,67,197	36,62,749	2,95,14,448	3,24,93,000	24,84,000	3,00,09,000	3,27,18,000	27,99,000	2,99,19,000	3,13,17,000	26,07,000	2,87,10,000

(a) Includes Rs. 2'18 lakhs for new measures.

EXPLANATIONS.

Budget, 1932-33 is less than budget 1931-32 by Rs. 12.99 lakhs made up of the following variations:—

	In lakhs of Rs.	
<i>Decreases—</i>		
(1) Retrenchment measures	14.11	
(2) Emergency cut in pay . . . . .	.39	
(3) Sea and inland water charges based on past actuals . . . . .	.41	
(4) Sea passage money based on past actuals	1.00	
(5) Payment to Telegraph Department for care of Army mobilisation stores due to provision not having been made for renewals	2.00	
(6) Aden contribution (reduction of contribution to His Majesty's Government)	1.32	
(7) Indian troop service and smaller miscellaneous expenditure incurred in England	3.13	
(8) Larger transportation receipts in India	1.30	
(9) Other minor variations (net) . . . . .	.14	
	<hr/>	23.80
<i>Increases—</i>		
(1) Travelling and outstation allowances due to increase in rail fares (3.25) partly counterbalanced by decrease on account of curtailment of moves (1.88)	1.37	
(2) Rail charges due mainly to increase in fares (3.19) and excess provision having been made based on past actuals (5.02)	8.21	
(3) Terminal charges in connection with retrenchments	1.23	
	<hr/>	10.81
Net decrease		<hr/> <hr/> 12.99

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts,	Budget	Revised	Budget
931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Ra.	Ra.	Ra.	Ra.
EXPENDITURE.					
<i>India.</i>					
SUB-HEAD A.—TRANSPORTATION.					
(UNDER CONTROL OF THE QUARTERMASTER GENERAL IN INDIA)					
MINOR HEAD (a)—EMBARKATION STAFF.					
Detailed heads—					
9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,46,000		1,30,620
131	118	(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)	1,90,590		1,65,560
		(3) Kit and clothing allowances	2,610		2,000
		(4) Money compensation in lieu of rations	2,300		2,100
		(5) Incidental and miscellaneous expenses	65,500		67,670
TOTAL MINOR HEAD (a)		4,12,118	4,07,000	3,94,000	3,67,950
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	16,350		14,420
19	19	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks)	55,020		49,010
		(3) Kit and clothing allowances	1,650		1,600
		(4) Money compensation in lieu of rations	5,480		5,470
		(5) Incidental and miscellaneous expenses	1,500		1,500
TOTAL MINOR HEAD (b).		76,837	80,000	79,000	72,000
Carried over		4,88,755	4,87,000	4,73,000	4,39,950

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. .39 lakh in budget 1932-33 as compared with budget, 1931-32 is due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchment measures	-16
(2) Emergency cut in pay	-26
	<hr/>
<i>Increase—</i>	.42
(3) Minor variations inclusive of terminal charges for retrenched personnel (.01).	.03
	<hr/>
	.39

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 decrease of Rs. .08 lakh in budget, 1932-33 as compared with budget, 1931-32 is due to:—

	In lakhs of Rs.
(1) Emergency cut in pay . . . . .	.06
(2) Less provision for pay charges of clerical and menial establishment . . . . .	.02
	<hr/>
	.08

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers. 1931- 1932- 32. 33.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward .				
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	2,160
7 5	(2) Pay and allowances of British soldiers	23,600		12,090
5 3	(3) Pay and allowances of Indian officers and Indian other ranks in- cluding clerks		2,420	1,760
19 17	(4) Pay and allowances of followers		4,790	4,820
	(5) Money compensation in lieu of rations		50	50
	(6) Kit and clothing al- lowances		520	500
	(7) Incidental and Mis- cellaneous expenses		4,220	3,620
	TOTAL MINOR HEAD (c).	35,113	33,000	25,000
MINOR HEAD (d)—TRAVELLING AND OUT- STATION ALLOWANCES.*				
Detailed heads—				
	(1) Fighting Services		12,00,000	11,02,900
	(2) Indian Army Service Corps		{ 3,61,680	3,24,500
			2,000	
	(3) Indian Army Ordnance Corps		95,000	95,000
	(4) Indian Army Veterinary Corps		30,000	25,000
	(5) Remount Depots and breeding operations		70,000	75,000
	(6) Medical Services, (except for Medi- cal Store Depots)		{ 4,00,000	3,48,500
	(7) Educational Institutions, other than those of administrative Services		10,400	
	(8) Army Headquarters		50,000	53,100
	(9) Staff of Commands		2,04,000	1,97,500
	(10) Staff of Districts and Brigades		1,40,000	1,43,000
	(11) Travelling allowance of officers detailed to act for Staff Officers sanctioned by His Excellency the Commander-in-Chief		3,50,000	3,58,000
	(12) Cantonments		4,500	4,500
	(13) Military Estates		45,420	35,000
	(14) Ecclesiastical establishments		39,490	24,000
	(15) Miscellaneous Services		65,000	65,000
	(16) Ordnance Inspection and Chemical Defence research		1,20,000	1,30,000
	(17) Central disposal organisation		87,000	87,000
	(18) Furlough for Indian officers and other ranks and enrolled followers		3,600	4,000
	(19) Sandhurst candidates		{ 9,50,000	8,58,000
			610	
			10,000	10,000
	TOTAL MINOR HEAD (d)	42,50,563	42,38,060	39,40,000
	Carried over	47,74,431	47,63,000	44,04,950

*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. 13 lakh in budget, 1932-33 as compared with budget, 1931-32 is due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchment measures	-12
(2) Emergency cut in pay	-02
	-14
 <i>Increase—</i>	
(3) Minor variations	-01
Net decrease	-13

Minor Head (d) Travelling and out-station allowances.—The decrease of Rs. 2.98 lakhs is due to:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchment measures	4.35
(2) Curtailment of moves	1.88
	6.23
 <i>Increase—</i>	
(3) Excess provision due to increase in rail fares	3.25
Net decrease	2.98

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	47,74,431	47,63,000	46,99,000	44,04,950

SUB-HEAD A.—TRANSPORTATION
—contd.
MINOR HEAD (e)—RAIL CHARGES.
Detailed heads—

(1) Annual relief movements as authorised in relief programme		14,50,000		10,00,000
(2) Movements of drafts and details in relief to and from port		5,00,000		5,19,000
(3) Fighting Services	{	23,00,000		24,46,200
(4) Indian Army Service Corps (personnel)	{	18,335		
(5) Indian Army Ordnance Corps (personnel)	{	1,50,000		2,88,500
(6) Remount Depots and breeding circles including animals	{	—1,620		57,000
(7) Indian Army Veterinary Corps (personnel)	{	40,000		
(8) Remount Depots and breeding circles including animals	{	2,00,000		2,40,000
(9) Medical Services (personnel) except for Medical Store Depots	{	4,820		
(10) Educational Institutions other than those of administrative Services (personnel)	{	10,000		12,000
(11) Headquarters Staff including Commands, Districts and Brigades (personnel and stores)	{	1,50,000		1,92,240
(12) Indian Army Service Corps stores excluding Mechanical Transport	{	40		
(13) Ordnance Stores	{	25,000		27,000
(14) Mechanical Transport stores and vehicles	{	1,90,000		1,46,000
(15) Empty haulage	{	24,99,933		27,80,000
(16) Special haulage charges	{	14,00,000		16,05,000
(17) Ecclesiastical establishments	{	26,242		
(18) Ordnance Inspection and Chemical Defence research	{	4,10,000		4,87,500
(19) Central disposal organisation	{	31,250		
(20) Miscellaneous	{	1,00,000		1,00,000
(21) Furlough for Indian officers, other ranks and enrolled followers	{	65,000		57,000
(22) . . . . .	{	..		..
(23) . . . . .	{	..		..
(24)	{	15,000		14,000
(25)	{	1,05,000		10,000
(26)	{	3,90,000		3,90,000
(27) . . . . .	{	..		..
(28) . . . . .	{	..		..
TOTAL MINOR HEAD (e)		1,08,88,072	1,00,79,000	1,14,00,000
Carried over		1,56,62,503	1,48,42,000	1,60,99,000
				1,47,76,390

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

Minor Head (e)—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, 1932-33 is more than budget, 1931-32 by Rs. 2.92 lakhs due to :—

	In lakhs of Rs.
<i>Increase—</i>	
(1) Excess provision for actual anticipated requirements based on past actuals	5.02
(2) Increase in rail fares	3.19
(3) Terminal charges for retrenched personnel . . . . .	.24
	8.45
<i>Decrease—</i>	
(4) Retrenchment measures	5.53
Net increase	2.92

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,56,62,503	1,48,42,000	1,60,99,000	1,47,76,390
SUB-HEAD A.—TRANSPORTATION				
<i>—condi.</i>				
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements		38,000		56,000
(2) Other movements (Personnel)		2,18,000		2,34,000
(3) Remount Depots and Breeding Circles including Animals		2,500		1,500
(4) Indian Army Service Corps Stores		{ 2,15,000		2,10,000
(5) Ordnance Stores		{ 15,707		70,000
		{ 90,000		
(6) Ordnance Inspection and Chemical Defence research		3,000		1,500
(7) Miscellaneous (including voyage rations).		1,20,000		90,000
(8) Sandhurst candidates		2,000		1,000
(9) Central disposal organization		1,500		1,000
(10) Furlough for Indian officers other ranks and enrolled follow- ers		35,000		35,000
TOTAL MINOR HEAD (f)	7,88,175	7,40,707	7,00,000	7,00,000
MINOR HEAD (g)—INDIAN TROOP SERVICE	1,25,642	1,23,200	1,19,000	1,06,700
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)	3,45,505	3,09,938	2,16,000	1,15,910
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	23,18,502	5,995 { 20,00,000 160	21,00,000	20,59,000
MINOR HEAD (j)—LEAVE PASSAGE CON- CESSIONS TO CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).	68,167	97,000	1,22,000	1,22,000
TOTAL SUB-HEAD A.	1,93,08,494	1,81,19,900	1,93,56,000	1,78,80,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (f)—Sea and Inland Water Charges.—The decrease of Rs. 41 lakh in budget, 1932-33 as compared with the budget, 1931-32 is based on past actuals.

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 trans ports. The decrease of Rs. 16 lakh in budget, 1932-33 as compared with the budget, 1931-32 is due to :—

	In lakhs of Rs.
(1) Retrenchment measures	08
(2) Emergency out in pay	05
(3) Other variations	03
	16

Minor Head (h).—Sea passage money on account of Officers and others to and from England and Colonies. The decrease of Rs. 2 lakhs in budget, 1932-33 as compared with the budget, 1931-32 is due to :—

	In lakhs of Rs.
(1) Retrenchment measures	1 00
(2) Reduction based on past actuals	1 00
	2 00

Minor Head (i).—Leave passage concessions to Army officers and Warrant officers.—The excess of Rs. 59 lakh in budget 1932-33 as compared with the budget, 1931-32 is due to :—

	In lakhs of Rs.
<i>Increase—</i>	
Terminal charges for retrenched officers	98
<i>Decrease—</i>	
Retrenchment measure	39
Net Increase	59

Minor Head (j).—Leave passage concessions to Civilian officers.—Budget, 1932-33, is more than budget, 1931-32 by Rs. 25 lakh and is based mainly on past actuals.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget, Estimate, 1932-33.
	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) except for medical store depots				
(4) Indian Army Service Corps personnel and Stores, excluding Mechanical Transport				
(5) Mechanical transport stores		10,31,000		8,30,000
(6) Ordnance stores and personnel (excluding Clothing and Ordnance Factories)				
(7) Miscellaneous				
(8) Remount Depots and breeding circles including animals				
(9) Central Disposal Organisation				
TOTAL MINOR HEAD (a)	10,93,432	10,31,000	9,06,000	8,30,000
MINOR HEAD (b)—SUPPLY OF WELL WATER.				
Detailed heads—				
(1) Hire of bullocks		1,50,000		1,50,000
(2) Temporary labour				
TOTAL MINOR HEAD (b)	1,42,217	1,50,000	1,25,000	1,50,000
MINOR HEAD (c)—ROAD WARRANTS.				
(1) Relief movements				
(2) Fighting services (personnel)				
(3) Medical services (personnel) except for Medical Store Depots				
(4) Indian Army Service Corps personnel and stores excluding mechanical transport		3,19,000		3,19,000
(5) Mechanical transport stores				
(6) Ordnance stores and personnel (excluding clothing and Ordnance Factories)				
(7) Miscellaneous				
(8) Remount depôts and breeding circles including Animals				
(9) Central disposal organisation				
TOTAL MINOR HEAD (c)	3,86,206	3,19,000	2,69,000	3,19,000
TOTAL SUB-HEAD B.	16,21,855	15,00,000	13,00,000	12,99,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a).—Hired Transport.—The decrease of Rs. 2·01 lakhs in budget, 1932-33 as compared with the budget, 1931-32 is due to retrenchment measures.

Minor Head (b) Supply of well water.— No variation.

Minor Head (c) Road Warrants.—No variation.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA).				
MINOR HEAD (a)—CONSERVANCY.				
Detailed heads—				
(1) Conservancy charges paid to Cantonment authorities				
(2) Other conservancy charges in Cantonment station		19,28,000		18,96,000
(3) Other conservancy charges in non-cantonment stations		3,565		
TOTAL MINOR HEAD (a)	19,09,609	19,31,565	19,20,000	18,96,000
MINOR HEAD (b)—HOT WEATHER ESTABLISHMENTS.				
Detailed heads—				
(1) Barracks—British troops				
(2) Offices—Indian regimental units				
(3) Military Hospitals—British (including lady nurses quarters)				
(4) Military Hospitals—Indian		1,40,000		1,35,000
(5) Animal Transport units		25		
(6) Indian Army Service Corps				
(7) Indian Army Ordnance Corps				
(8) Miscellaneous Services				
(9) Educational institutions (including medical colleges and schools)				
(10) Remount Depots and Breeding Operations . . . . .		..
(11) Indian Army Veterinary Corps				
(12) Cantonments and Military Estates . . . . .		..
(13) Ordnance Inspection and Chemical Defence research				
(14) Head-Quarters, Commands Districts and Brigades, etc.				
TOTAL MINOR HEAD (b)	1,34,486	1,40,025	1,32,000	1,35,000
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS	5,599	4,670	7,000	13,220
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,40,170		4,26,610
Deduct.—		4,40,170		4,26,610
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		34,630		35,230
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines		11,630		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		3,970
TOTAL MINOR HEAD (d)	4,10,902	3,85,740	3,75,000	3,75,780
TOTAL SUB-HEAD C.	24,60,596	24,62,000	24,34,000	24,20,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATION.

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 decrease of Rs. 36 lakh in budget, 1932-33 as compared with the budget, 1931-32 is mainly due to retrenchment measures.

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.

The decrease of Rs. 05 lakh in budget, 1932-33 as compared with the budget, 1931-32 is based on past actuals.

*Minor Head (c)—Administration of Non-Cantonment stations—*The excess of Rs. 09 lakh in budget, 1932-33 as compared with budget, 1931-32 is mainly due to the taking over the administration of "Fort William, Calcutta" and "Solon".

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

The decrease of Rs. 1 lakh in budget, 1932-33 as compared with the budget, 1931-32 is mainly due to retrenchment measures.

MAIN HEAD VII.—TRANSPORTATION. CONSERVANCY,

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of Cash		6,400		4,800
(2) Compensation for losses		48,000		33,800
(3) Payments to the Ministry of Health on account of National Health Insurance . . . . .		..		..
(4) Payment to Telegraph Department for care of Army Mobilisation stores		{ 34,000 2,00,000		34,000
(5) Contribution to Provincial revenues in respect of central subjects . . . . .		..		6,430
(6) Expenditure on account of families of British Soldiers attached to Civil Departments		—100		..
(7) Incidental and miscellaneous expenses		52,300		58,400
(8) Arrear charges unallocated		64,200		28,650
(9) Fractional differences		—2,100		—2,130
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		200		..
(11) Maintenance of war graves		100		..
TOTAL SUB-HEAD D,	3,39,946	4,03,000	5,27,000	1,64,000
TOTAL INDIA	2,37,30,891	2,24,84,000	2,36,17,000	2,17,63,000

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

Sub-Head D.—Miscellaneous.—The items of expenditure under this sub-head are of a fluctuating nature.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Adm Contribution .		19,52,000		18,20,000
(2) India Troop Service and cost of sea trans- port not charged to Troop Service or Royal Air Force		75,88,000		74,80,000
(4) Land transport. .		..		..
(5) Miscellaneous . .		2,49,000		44,000
(6) Publications and Mis- cellaneous		1,60,000		1,60,000
(7) Passages to India (Ordi- nance and Clothing Fac- tories)		44,000		40,000
(3) Passages to India and leave passage conces- sions (other establish- ments)		16,000		10,000
TOTAL ENGLAND	93,14,507	1,00,00,000	90,88,000	93,54,000
Exchange on English Ex- penditure	1,21,799	..	63,000	..
TOTAL EXPENDITURE— MAIN HEAD VII	3,31,67,197	3,24,93,000	3,27,16,000	3,13,17,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

RECEIPTS.	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget, Estimate 1932-33. 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.		1,55,000		1,83,000
(2) Receipts on account of refund of passages paid in previous years to Army Officers and Warrant Officers.		25,000		37,000
(3) Receipts on account of refund of passages paid in previous years to the Civilian Officers other than those employed in manufacturing concerns.		2,500		3,000
(4) Recoveries of table money, etc.		50,000		25,000
(5) Miscellaneous.		3,50,500		3,90,000
(6) Indian troop service.		20,000		90,000
TOTAL SUB-HEAD A	<u>15,70,555</u>	<u>6,03,000</u>	<u>6,11,000</u>	<u>7,33,000</u>
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.	8,306	2,000	6,000	11,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures.		15,000		12,700
(2) Arrear receipts.		12,800		8,400
(3) Fractional differences and miscellaneous.		27,000		12,900
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment.		200		—
(5) Miscellaneous.		—		1,000
TOTAL SUB-HEAD D	<u>1,73,021</u>	<u>55,000</u>	<u>3,13,000</u>	<u>35,000</u>
TOTAL INDIA	<u>17,53,882</u>	<u>6,60,000</u>	<u>9,30,000</u>	<u>7,79,000</u>
England—				
(1) Contribution by the Imperial Government in respect of cost of the transport of troops.		18,24,000		18,28,000
(2) Miscellaneous.		..		..
(3) Recoveries of service payments.		..		..
TOTAL ENGLAND	<u>18,74,364</u>	<u>18,24,000</u>	<u>18,56,000</u>	<u>18,28,000</u>
Exchange.	24,503	..	13,000	..
TOTAL RECEIPTS—MAIN HEAD VII	<u>36,52,749</u>	<u>24,84,000</u>	<u>27,99,000</u>	<u>26,07,000</u>

MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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	10,83,590	44,853	10,88,737	10,12,000	26,000	9,86,000	10,61,000	20,000	10,41,000	10,04,000	13,000	10,51,000
B.—PENSIONS	8,48,42,582	24,90,266	8,23,52,316	8,46,25,000	18,42,000	8,27,83,000	8,49,10,000	18,51,000	8,30,59,000	8,42,09,000	19,34,000	8,22,75,000
TOTAL—INDIA.	8,59,26,172	25,35,119	8,33,91,053	8,56,37,000	18,68,000	8,37,69,000	8,59,71,000	18,71,000	8,41,00,000	8,52,73,000	19,47,000	8,33,26,000
ENGLAND . .	4,88,31,431	82,09,680	4,04,21,751	4,86,75,000	77,04,000	4,09,71,000	4,86,07,000	78,27,000	4,07,80,000	4,87,84,000	58,31,000	4,29,53,000
EXCHANGE . .	6,27,948	1,14,157	5,13,791	..	..	..	3,40,000	55,000	2,85,000	..	..	..
TOTAL—MAIN HEAD VIII	8,51,87,551	1,08,58,966	7,43,28,585	8,43,12,000	95,72,000	7,47,40,000	8,49,18,000	97,53,000	7,51,65,000	8,40,67,000	77,78,000	7,82,79,000

EXPLANATIONS.

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

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

Ordinary pensions.

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

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

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

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

	Rs.	Rs.
Sepoys and analogous ranks	5	5
Naiks and analogous ranks	7	7
Havildars and analogous ranks	12	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	25	25
Jemadars and analogous ranks	30	40
Subedars, Risaldars, Subedar Majors and Risaldar Majors and analogous ranks	55†	75†
Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D.)	Double the rates laid down for Subedars, etc.	
Followers, class I	5	

† Excludes personal allowance of Rs. 50 per mensem drawn by Subedar Majors and Risaldar Majors.

3. Rewards for Military Services.—Budget 1932-33 (net) is more than Budget 1931-32 (net) by Rs. 65 lakh and is based mainly on progress of actuals.

4. Pensions.—Budget 1932-33 (net) is less than Budget 1931-32 (net) by Rs 5.08 lakhs. The decrease is due mainly to the exclusion of the provision for payments of commuted value of pensions under military rules, as a result of the decision to finance such payments outside Revenue in the first instance, and to larger anticipated receipts partly counterbalanced by inclusion of provision for terminal charges arising out of retrenchment measures, (3.89 lakhs) and increased provision for equated payments of commuted value of pensions under civil rules.

5. England.—Budget, 1932-33 (net) is more than Budget, 1931-32 (net) by Rs. 19.82 lakhs owing to larger receipts in 1931-32 from the Imperial Government and Civil Departments as a result of re-adjustments in respect of previous years. Budget, 1932-33 includes a terminal charge of approximately Rs. 6 lakhs which is counterbalanced by savings in expenditure.

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 VIII.—NON-EFFECTIVE

Under control of the

Accounts, 1930-31.	Budget Estimate 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
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.		45,100		37,000
(2) Annuities and gratuities		24,750		23,500
(3) Jangi-Inams		9,33,450		9,95,200
(4) Decorations and Medals		8,700		8,300

TOTAL SUB-HEAD A	10,83,590	10,12,000	10,61,000	10,84,000
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SUB-HEAD B.—PENSIONS.

(a) Retired, Wound and Invalid Pensions and Gratuities to Europeans.	24,61,743	25,19,950	25,07,000	24,25,940
(b) Retired, Wound and Invalid Pensions and Gratuities to Indians and pensions to Indian families.	2,83,79,515	{ 2,77,92,270 1,04,900	2,82,48,000	2,81,30,560

Carried over	3,08,41,258	3,04,17,120	3,07,55,000	3,05,58,500
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CHARGES AND RECEIPTS—contd.**Adjutant General in India.**

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,08,41,258	3,04,17,120	3,07,55,000	3,05,56,500

INDIA—contd.**SUB-HEAD B.—PENSIONS—contd.****(c) Family Pensions and Compassionate Allowances to Europeans—**

(1) Pensions to widows (late Lord Clive's Fund)		1,180		1,200
(2) Pensions to widows admitted since passing of Government of India Act, 1858 (Acts XXI and XXII, Chap. 108) and Children's Pensions		4,84,000		5,40,000
(3) Artillery Charitable Fund . . . . .		..
(4) Indian Military Service Family Pensions		1,13,000		1,10,000
(5) Compassionate allowances		23,000		21,000

TOTAL .	6,76,689	6,21,180	6,94,000	6,72,200
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(d) Departmental Pensions	23,00,605	24,80,700*	23,86,000	24,87,800†
Carried over .	3,38,18,552	3,35,19,000	3,38,35,000	3,37,16,500

* Includes Rs. 13,500 for grants from Civil Compassionate Fund to civilian employees paid from Military Estimates.

† Includes Rs. 11,700 for grants from Civil Compassionate Fund to civilian employees paid from Military Estimates.

MAIN HEAD VIII.—NON-EFFECTIVE

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,38,18,552	3,35,19,000	3,38,35,000	3,37,16,500

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.

6,82,000

..

(2) Pensions to Indians, Indian family pensions and Departmental pensions under Military Rules .

16,000

..

(3) Equated payments of commuted value of pensions under Civil Service Regulations charged to capital

4,08,000

4,92,500

TOTAL	10,24,030	11,06,000	10,75,000	4,92,500
TOTAL SUB-HEAD B	3,48,42,582	3,46,25,000	3,49,10,000	3,42,09,000
TOTAL INDIA	3,59,26,172	3,56,37,000	3,59,71,000	3,52,73,000

CHARGES AND RECEIPTS—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,47,50,000	1,51,69,000	1,46,76,000
(2) Pay and pensions of Non-effective and retired officers of the Indian Service		2,63,60,000	2,57,20,000	2,62,40,000
(3) Wound pensions and gratuities		1,72,000	2,92,000	2,60,000
(4) Miscellaneous pensions, etc.		29,90,000	29,70,000	29,78,000
(5) Indian Military Service Family Pensions		32,69,000	33,00,000	33,72,000
(6) Pensions of Civilians employed in Army Department, commutations, etc.				
(7) Miscellaneous		1,20,000	1,20,000	1,20,000
(8) Ordnance and Clothing Factories		4,53,000	4,26,000	4,66,000
(9) Grass Farms		6,000	6,000	6,000
(10) Dairy Farms		48,000	44,000	46,000
(11) Other Establishments		5,07,000	5,60,000	6,20,000
TOTAL ENGLAND	4,86,33,431	4,86,75,000	4,86,07,000	4,87,84,000
EXCHANGE ON EXPENDITURE IN ENGLAND	6,27,948	..	3,40,000	..
TOTAL EXPENDITURE—MAIN HEAD VIII	8,51,87,551	8,43,12,000	8,49,18,000	8,40,57,000

MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS—concl'd.

	Accounts, 1930-31.	Budget Estimate 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		2,300		1,800
(2) Decorations and Medals		23,700		11,200
TOTAL SUB-HEAD A.	44,853	26,000	20,000	13,000
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		5,70,000		5,08,000
(2) Miscellaneous receipts.		12,72,000		14,26,000
(3) Receipts from other departments and Governments on account of commuted value of pensions		1,10,000		1,00,000
(4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions		1,10,000		—1,00,000
TOTAL SUB-HEAD B	24,90,266	18,42,000	18,51,000	19,34,000
TOTAL INDIA	25,35,119	18,68,000	18,71,000	19,47,000
ENGLAND—				
(1) Subscriptions towards Indian Military Service Family Pensions		6,93,000	6,88,000	6,88,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		68,27,000	67,71,000	51,15,000
(3) Miscellaneous		1,84,000	3,68,000	28,000
TOTAL ENGLAND	82,09,680	77,04,000	78,27,000	58,31,000
EXCHANGE ON RECEIPTS IN ENGLAND.	1,14,157	..	55,000	..
TOTAL RECEIPTS—MAIN HEAD VIII.	1,08,58,956	95,72,000	97,53,000	77,78,000

ARMY.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL
FORCES.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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 .	56,721	..	56,721	55,000	..	55,000	48,000	..	48,000	49,000	..	49,000
B.—STAFF AT HEAD-QUARTERS OF COM-MANDS .	64,353	..	64,353	65,000	..	65,000	51,000	..	51,000	52,000	..	52,000
C.—STAFF AT HEAD-QUARTERS OF DIS-TRICTS AND BAI-LADES .	69,947	..	69,947	85,000	..	85,000	59,000	..	59,000	55,000	..	55,000
D.—AUXILIARY FORCE	66,26,597	..	66,26,597	61,41,000	..	61,41,000	61,36,000	..	61,36,000	59,52,000	..	59,52,000
1. (a) — TERRITORIAL FORCE .	17,46,559	..	17,46,559	17,57,000	..	17,57,000	17,06,000	..	17,06,000	14,18,000	..	14,18,000
(b) SPECIAL EXPEN-DITURE FOR EXPAN-SION OF TERRITO-RIAL FORCE .	4,56,079	..	4,56,079	10,00,000	..	10,00,000	13,72,000	..	13,72,000	9,00,000	..	9,00,000
F.—MISCELLANEOUS	—188	..	—188	..	..	..	..	..	..	..	..	..
RECEIPTS	..	25,498	—25,498	..	20,000	—20,000	..	30,000	—30,000	..	25,000	—25,000
TOTAL	90,20,068	25,498	89,94,570	91,08,000 ^(a)	20,000	90,88,000	93,71,000	30,000	93,41,000	84,86,000	25,000	84,11,000

N. B.—Amount provided in Budget for 1932-33 for Auxiliary and Territorial Forces is Rs. 59,52,000 and Rs. 23,18,000 respectively. In addition certain sums are expended by Army and Military Engineering Services for stores and works expenditure which amount to Rs. 19,35,000 and Rs. 4,78,000 thus bringing the total provision for Auxiliary and Territorial Forces to Rs. 78,87,000 and Rs. 27,96,000 respectively.

(a) Includes Rs. —13,000 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 33,000 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
3 Urban Units	1,038
11 University Training Corps units	5,050
Indian Territorial Force, Medical Branch	100

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

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

Training is carried out as follows:—

- (i) *Provincial units.*—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) *Urban units.*—

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

(iii) *University training Corps units.*—

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

MILITARY SERVICES ESTIMATES

EXPLANATIONS.

Permanent staff is normally provided on the following scale :—

Provincial Battalions—4 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, 1932-33 (net) is less than Budget, 1931-32 by Rs. 6.72 lakhs. The decrease is mainly made up of :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchment measures	3.86
(2) Emergency pay cut	2.25
(3) Smaller provision for carrying out the recommendations of the Shea Committee	1.00
(4) Other variations (net) . . . . .	.11
	7.22
<i>Increases—</i>	
(1) Larger provision for officers and men of the Auxiliary Force, India, under training . . . . .	.50
	.50
Net decrease	6.72

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

EXPLANATIONS.

MAIN HEAD—PART B.—AUXILIARY

Under Control of the

NUMBERS.		Accounts	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.	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	44,400		38,980
5	5	(2) Pay and allowances of clerical and menial establishments	6,100		6,820
		(3) Travelling and out-station allowances			
		(4) Rail charges			
		(5) Sea and inland water charges	4,500		3,200
		(6) Hired transport charges			
TOTAL SUB-HEAD A.		56,721	55,000	48,000	49,000
SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.					
Detailed Heads—					
3	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	48,080		16,200
10	10	(2) Pay and allowances (including mess, allowance and allowances for families) of clerical and menial establishments	12,000		13,700
		(3) Compensation in lieu of rations	240		240
		(4) Kit and clothing allowances	330		300
		(5) Travelling and out-station allowances	4,250		1,500
		(6) Rail charges . . . . .	..		..
		(7) Sea and inland water charges . . . . .	..		..
		(8) Hired transport charges . . . . .	..		..
		(9) Miscellaneous expenses	100		60
TOTAL SUB-HEAD B.		64,353	65,000	51,000	32,000

AND TERRITORIAL FORCES—*contd.*

Adjutant General in India.

NUMBERS.		Accounts, 1930-31. Rs.	Budget	Revised	Budget
1931-1932. 32.	1932-33. 33.		Estimate, 1931-32. Rs.	Estimate, 1931-32. Rs.	Estimate, 1932-33. Rs.
SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES.					
Detailed heads—					
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	54,760		53,800
14	14	(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments	20,000		22,200
		(3) Compensation in lieu of rations	280		250
		(4) Kit and clothing allowances	440		400
		(5) Travelling and out-station allowances	8,620		7,600
		(6) Rail charges . . . . .	..		..
		(7) Sea and inland water charges	500		500
		(8) Hired transport charges . . . . .	..		..
		(9) Miscellaneous expenses	400		250
		TOTAL SUB-HEAD C.	<u>69,947</u>	<u>85,000</u>	<u>85,000</u>
SUB-HEAD D.—AUXILIARY FORCE.					
Detailed heads—					
57	57	(1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff)	7,17,000		6,45,130
358	338	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff)	{ 11,86,600 —18,000		10,49,710
		(3) Pay and allowances of officers and men under training	26,50,000		27,00,000
		(4) Pay and allowances of clerical establishments	1,45,000		1,26,000
		(5) Pay and allowances of menials	3,32,200		3,32,000
		(6) Compensation in lieu of rations	1,00,000		1,10,000
		(7) Kit and clothing allowances	59,000		42,000
		(8) Transportation and out-station allowances of officers, warrant and non-commissioned officers (permanent staff)			1,95,210
		(9) Transportation and out-station allowances of clerical and menial establishments	4,19,900		15,000
		(10) Transportation and out-station allowances of officers and men under training			1,92,950
		(11) Incidental and miscellaneous expenses	3,15,000		3,00,000
		(12) Training grant	2,44,000		2,44,000
		TOTAL SUB-HEAD D.	<u>66,26,897</u>	<u>61,41,000</u>	<u>59,52,000</u>

MAIN HEAD—PART B.—AUXILIARY AND

NUMBERS.			Accounts,	Budget	Revised	Budget
1931-	1932-		1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		Rs.	1931-32.	1931-32.	1932-33.
				Rs.	Rs.	Rs.
SUB-HEAD E.—TERRITORIAL FORCE.						
Minor Head (a) Territorial Force.						
Detailed Heads—						
94	76	(1) Pay and allowances (including eye, forage and other allowances) of officers (permanent staff)		7,50,000		[4,05,930
39	38	(2) Pay and allowances (including messing allowance and allowances for families) of British warrant and non-commissioned officers and (including money allowance) of Indian officers and n. c. os. (permanent staff)		1,25,000		1,24,600
		(3) Pay and allowances of officers and men under training		4,00,000		4,06,000
		(4) Pay and allowances of clerical and menial establishments		1,03,000		1,03,000
		(5) Compensation in lieu of rations		7,000		7,000
		(6) Kit and clothing allowances		15,000		[13,860
		(7) Transportation and out-station allowances of Administrative Commandants, British warrant and n. c. os. (permanent staff) and clerical and menial establishments				
		(8) Transportation and out-station allowances of other British officers, Indian officers and n. c. os. (permanent staff)		2,60,000		36,670
		(9) Transportation and out-station allowances of officers and men under training				1,00,000
		(10) Incidental and miscellaneous expenses				86,000
		(11) Training grant		97,000		95,000
TOTAL MINOR HEAD (a)			17,46,550	17,57,000	17,06,000	14,18,000

TERRITORIAL FORCES—concl'd.

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budgets, Estimate, 1932-33. Rs.
Brought forward	17,46,559	17,57,000	17,06,000	14,18,000
SUB-HEAD E.—TERRITORIAL FORCE—cont'd.				
Minor Head (b) Special expenditure for expansion of Territorial Force.				
(1) Pay and allowances (including syce, forage and other allowances) of officers (Permanent staff)				
(2) Pay and allowances (including messing al- lowance and al- lowances for families) of British warrant and non-commissioned offi- cers and (including money allowance) of Indian officers and n. c. os. (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 al- lowances				
(7) Transportation and outstation allowances of Administrative Commandants, Adju- tants(U. T. C.) British warrant and non-com- missioned officers (permanent staff) and clerical and menial establishments				
(8) Transportation and outstation allowances of other British officers, Indian officers and non-commissioned officers(permanent staff)				
(9) Transportation and outstation allowances of Officers and men under training				
(10) Incidental and mis- cellaneous expenses				
(11) Training grant				
TOTAL MINOR HEAD (b)	4,56,079	10,00,000	13,72,000	9,00,000
TOTAL SUB-HEAD E	22,02,638	27,57,000	30,78,000	23,18,000
SUB-HEAD F.—MISCELLANEOUS.				
Detailed heads—				
(1) Fractional differences	—188	..	..	..
TOTAL EXPENDITURE—MAIN HEAD—PART B.	90,20,068	91,03,000	93,71,000	84,36,000
RECEIPTS.				
Miscellaneous receipts	25,498	20,000	30,000	25,000

ARMY.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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 AIR FORCE	84,60,527	..	84,60,527	84,51,000	..	84,51,000	83,77,000	..	83,77,000	85,24,000	..	85,24,000
B. EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	24,84,164	..	24,84,164	26,84,000	..	26,84,000	23,54,000	..	23,54,000	21,52,000	..	21,52,000
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS	6,83,491	..	6,83,491	7,25,000	..	7,25,000	6,64,000	..	6,64,000	6,15,000	..	6,15,000
D.—PURCHASE AND SALE OF STORES	20,23,729	..	20,23,729	28,90,000	..	28,90,000	20,48,000	..	20,48,000	18,22,000	..	18,22,000
E.—MISCELLANEOUS	1,82,831	..	1,82,831	2,54,000	..	2,54,000	1,84,000	..	1,84,000	2,41,000	..	2,41,000
F.—WORKS EXPENDITURE	22,57,336	..	22,57,336	25,70,000	..	25,70,000	21,11,000	..	21,11,000	14,46,000	..	14,46,000
G.—NON-EFFECTIVE CHARGES	21,333	..	21,333	60,000	..	60,000	58,000	..	58,000	80,000	..	80,000
RECEIPTS	..	1,76,490	-1,76,490	..	1,36,000	-1,86,000	..	1,70,000	-1,70,000	..	1,44,000	-1,44,000
TOTAL INDIA	1,11,13,360	1,76,490	1,09,36,890	1,20,84,000	1,86,000	1,19,48,000	1,07,96,000	1,70,000	1,06,26,000	98,30,000	1,44,000	86,86,000
ENGLAND	1,36,01,298	1,05,970	1,34,98,328	1,01,28,000	20,000	1,01,08,000	1,02,33,000	1,25,000	1,01,08,000	61,27,000	22,000	61,05,000
EXCHANGE	1,68,930	1,444	1,66,536	(a)	..	..	72,000	1,000	71,000	..	..	..
TOTAL PART C.	2,48,83,702	2,83,904	2,46,01,798	2,22,12,000	1,86,000	2,20,56,000	2,11,01,000	2,96,000	2,08,05,000	1,59,57,000	1,66,000	1,76,91,000

(a) 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 1932-33 is 244 officers, 1,834 airmen, 1 Indian officer, 2 Indian other ranks, 297 Indian artificers, 116 Indian mechanical transport drivers, 160 civilian clerks and draughtsmen, 6 schoolmistresses, 7 language teachers, 742 followers, 8 civil guards (for air-firing and bombing ranges) and 22 Indian apprentices for the Indian Air Force. 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 repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct and for other stations through the Aircraft Park, Lahore.

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

3. The decrease of Rs. 62.65 lakhs (net) in the budget estimate, 1932-33 as compared with the budget estimate 1931-32 is due to:—

(In lakhs of Rs.)

(1) Smaller expenditure on aircraft re-equipment due to the programme approaching completion	28.76	
(2) Savings due to (a) retrenchment, (b) economy measures	33.00	
(3) Emergency cut in pay	2.81	
	64.57	

Less—

Cost of training more Indian cadets at Cranwell, and heavier sea transport costs	1.92	
	1.92	
Net decrease	62.65	

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—PART C.—ROYAL AIR FORCE—contd.

DETAILS OF SUB-HEADS A. B. AND C.

EXPENDITURE.

Numbers.						Budget Estimate.	
1931-32.			1932-33.			1931-32.	1932-33.
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.	Rs.	Rs.
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN AIR FORCE.							
(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.							
2	64	436	2	62	483	(1) WING STATION HEADQUARTERS	14,60,000 14,93,230
4	90	567	4	85	566	(2) CORPS RECONNAISSANCE SQUADRONS	16,95,000 16,03,470
1	4	14	1	8	17	(3) STAFF AT GROUP HEADQUARTERS	99,000 1,27,830
1	4	13	1	5	17	(4) STAFF AT WING HEADQUARTERS.	81,000 91,150
..	162	970	..	160	1,083	TOTAL (a)	33,35,000 34,05,680
1	4	6	1	5	9	(b) H. T. FLIGHT	61,000 60,340
1	3	..	1	1	2	(c) R. A. F. HILL DEPOT.	31,000 20,000
..	169	976	..	166	1,094	(d) INDIAN AIR FORCE	24,000 37,980
						TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN AIR FORCE .	34,51,000 35,24,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICES, DEPOTS, ETC.							
..	2	..	..	2	..	(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	33,230 31,030
..	7	6	..	6	6	(b) ROYAL AIR FORCE EDUCATION	1,27,460 1,02,410

..	10	27	..	10	27	(c) R. A. F. MEDICAL SERVICES	2,13,460	2,02,880
1	40	804	..	29	576	(d) AIRCRAFT DEPOT	18,27,980	13,0,180
1	10	128	..	11	125	(e) AIRCRAFT PARK	4,31,870	4,45,500

..	69	965	..	58	734	TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS, R. A. F. MEDICAL SERVICES, DEPOTS, ETC.	26,31,000	21,52,000
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C₁—STAFF AT ROYAL AIR FORCE HEAD-
QUARTERS.

1	21	12	1	20	12	ROYAL AIR FORCE HEADQUARTERS	7,25,000	6,15,000
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..	21	12	..	20	12	TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS	7,25,000	6,15,000
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FOR THE YEAR 1932-33.

MAIN HEAD—PART C—
Under control of the Air Officer

NUMBERS.		EXPENDITURE.	Accounts,	Budget	Revised	Budget
1931-32.	1932-33.		1930-31.	Estimate,	Estimate,	Estimate,
			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 AIR FORCE.						
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.						
Detailed heads—						
162	180	(1) Pay and allowances of officers with King's commissions		13,58,770		12,82,820
970	1083	(2) Pay and allowances (including messing allowance and allowances for families) of British air men		15,100		
133	147	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers		12,87,880		15,29,380
459	456	(4) Pay and allowances (including money allowances) of followers		1,470		
		(5) Money compensation in lieu of rations to British airmen		86,420		85,910
		(6) Kit and clothing allowances of British airmen		4,540		
		(7) Kit and clothing allowances for Indian other ranks and followers		99,120		1,08,870
		(8) Travelling and out-station allowances		580		
		(9) Rail charges—		9,000		7,000
		(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.		10		
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc.		97,320		1,04,720
		(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes		100		
				4,690		1,970
				90,000		70,000
				750		
				1,14,930		1,02,000
				11,490		
				12,920		25,000
				8,200		
		Carried over		32,03,290		33,17,670

ROYAL AIR FORCE.

Commanding, Royal Air Force.

EXPLANATIONS.

Minor head (a).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters.—
General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters, 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 1932-33 is more than the budget 1931-32 by Rs. 71 lakhs.

The chief causes of variations are :—

(In lakhs of Rs.)

Increases—

(i) Larger provision due to the presence of more married officers and more senior officers, and to larger payments of advances to officers proceeding on leave <i>ex-India</i>	-51	
(ii) More pay and allowances of airmen due to providing for a portion of the reserve pool under this head instead of under sub-head B (d), and to provision for new proposals	2-40	
(iii) Employment of chowkidars, khassadars, and levy sowars on "safety duties" at air firing and bombing ranges at various stations	-07	
(iv) Larger provision for transport charges on R. A. F. bombs, etc. from arsenals to units	-12	
	3-10	

Decreases—

(i) Smaller transport charges due partly to economy measures and partly to provision for sea transport having been made under Sub-head E Miscellaneous	-69	
(ii) Smaller contingent expenditure	-13	
(iii) Minor variations	-10	
(iv) Emergency cut in pay	1-47	
	2-39	
Net increase	71	

MAIN HEAD—PART C.—

NUMBERS.		Accounts	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate.
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward			32,03,290		33,17,670
EXPENDITURE—contd.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN AIR FORCE—contd.					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS—contd.					
Detailed heads—					
	(10)	Sea and inland water charges	20,000		200
	(11)	Hired transport charges	10,000		5,000
	(12)	Prizes for skill at arms and contract and miscellaneous allowances	47,300		47,810
	(13)	Incidental expenses and charges for hot weather establishments	290		
			37,690		25,000
6	(14)	Conservancy charges	100		
			6,000		5,500
			10		
	(15)	Miscellaneous expenditure incurred by R. A. F. units on stores	10,320		14,500
TOTAL MINOR-HEAD (a)			33,35,000		34,05,680
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT.					
Detailed heads—					
4	5	(1) Pay and allowances of officers with King's commissions	32,700		41,640
		(2) Pay and allowances (including messing allowance and allowances for families) of British air men	7,430		
6	9	(3) Money compensation in lieu of rations to British airmen	7,930		13,170
		(4) Ki and clothing allowances for British airmen	3,760		
		(5) Travelling and outstation allowances	300		500
		(6) Rail charges—	10		
		(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	600		890
			200		150
			250		
			1,000		3,000
			3,000		
Carried over			58,090		59,350
			33,35,000		34,05,680

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Minor head (b) Heavy Transport Flight.—

The decrease in the budget for 1932-33 is due mainly to emergency cut in pay counter balanced by extra expenditure due to the recently-approved increase in strength of the Heavy Transport Flight.

MAIN HEAD—PART C.—

NUMBERS.		Accounts,	Budget	Revised	Budget
1931-	1932.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			33,35,000		34,05,080
EXPENDITURE—contd.			58,090		59,350
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN AIR FORCE.—contd.					
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT—contd.					
Detailed heads—					
(7) Sea and inland water charges			900		..
(8) Hired transport charges			500		..
(9) Prizes for skill at arms, contract and miscellaneous allowances			{ 790		900
(10) Incidental expenses and charges for hot weather establishments			{ 100		..
(11) Conservancy charges			{ 500		..
(12) Miscellaneous expenditure incurred by R. A. F. units on stores			{ 100		..
			{
			{ 20		..
			{
TOTAL MINOR HEAD (b) .			61,000		60,340
MINOR HEAD (c) ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
(1) Pay and allowances of Indian clerks and followers		}	31,000		20,000
(2) Travelling and outstation allowances					
(3) Rail charges					
(4) Hired transport charges					
(5) Prizes for skill at arms and contract and miscellaneous allowances					
(6) Incidental expenses					
(7) Conservancy charges					
(8) Miscellaneous expenditure incurred by the Hill Depot on stores					
TOTAL MINOR HEAD (c) .			31,000		20,000
Carried over			31,27,000		34,86,020

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Minor head (c) Royal Air Force Hill Depot.

The budget 1932-33 is less than the 1931-32 budget by 11 lakhs due to reduced Hill Depot transport charges.

MAIN HEAD—PART C.—

NUMBERS.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.				
Brought forward . . .		Ra.	Ra.	Ra.	Ra.
			34,27,000		34,86,020
EXPENDITURE—contd.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN AIR FORCE.— <i>concl'd.</i>					
MINOR HEAD (d)—INDIAN AIR FORCE.					
Detailed heads.					
3	1	(1) Pay and allowances of officers with King's commissions . . .	14,270		17,490
..	2	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen . . . . .	..		8,460
35	22	(3) Pay and allowances of Indian apprentices	7,350		9,240
..	18*	(4) Pay and allowances (including money allowances) of followers . . . . .	..		410
		(5) Money compensation in lieu of rations to Indian ranks and followers . . . . .	..	
		(6) Kit and clothing allowances of British airmen . . . . .	..		210
		(7) Travelling and out-station allowances	310		290
		(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	750		600
		(9) Sea and inland water charges . . . . .	..		..
		(10) Prizes for skill at arms and contract and miscellaneous allowances	250		80
		(11) Incidental expenses	950		1,000
		(12) Conservation charges	90		100
		(13) Miscellaneous expenditure incurred by R. A. F. units on stores . . . . .	..		100
TOTAL MINOR HEAD (d)			24,000		37,980
TOTAL SUB-HEAD A.		34,80,527	34,51,000	33,77,000	35,24,000

* For one month only.

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

Minor head (d). Indian Air Force.—As a result of the recommendations of the Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the R. A. F. ; of these one cadet has been transferred for training in stores duties in England. These cadets will graduate as pilot officers in July 1932 and will then be attached to squadrons of the R. A. F. in England for six months followed by an attachment of six months to R. A. F. units in India after which they will be available to form the first unit of the Indian Air Force.

One further cadet was sent to Cranwell in September 1931 for a similar course and three more were sent in January 1932 to ensure a steady flow of regular officers for the Indian Air Force. The policy is to arrange a continuous annual intake of Indian cadets for training at Cranwell.

Twenty-two Indian apprentices have been selected who have already completed apprentice training of approximately five years in railway workshops. These apprentices will now undergo further technical training in R. A. F. workshops for one or two years dependent on individual progress. The termination of this training has been arranged to coincide with the return from England of the first batch of regular Indian Air Force officers (Cranwell trained). These Indian Air Force officers and the apprentice mechanics, together with a limited number of directly recruited Indian personnel (for semi-technical trades) will thus form the first unit of the Indian Air Force to which will be attached for supervision and training purposes, selected British officers and non-commissioned officers of the R. A. F. ; but these will gradually be withdrawn as the Indian personnel become competent to assume full responsibility for the administration and training of the unit.

It will not be necessary during the year 1932-33 to make special financial provision for the aircraft and equipment.

The increase in the estimate for 1932-33 is mainly due to provision for pay and allowances of British personnel of the flight for one month as the Indian Air Force will be formed in the beginning of March 1933.

Numbers.		MAIN HEAD—PART C.—			
		Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
1931-1922- 32. 33.					
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.					
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
(i) <i>Staff College, Quetta.</i>					
Detailed heads—					
3	2 Pay and allowances (in- cluding forage and other allowances) of officer students		28,430		26,230
	TOTAL (a) (i)		28,430		26,230
(ii) <i>Miscellaneous.</i>					
Detailed head—					
	Training grant for squadrons		4,800		4,800
	TOTAL MINOR HEAD (a)	38,327	33,230	30,000	31,030
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
20	19 (1) Pay and allowances of educational establish- ments including Army language teachers		{ 1,14,780 6,500		94,410
	(2) Grant for education of airmen, Indian officers, and other ranks; also books and stationery		{ 3,390 10		5,000
	(3) Grant for education of children		{ 2,780 20		3,000
	TOTAL MINOR HEAD (b) .	1,08,686	1,27,460	1,19,000	1,02,410
MINOR HEAD (c)—R. A. F. MEDICAL SERVICES.					
Detailed heads—					
10	10 (1) Pay and allowances of officers with King's commissions		1,07,460		1,03,350
27	27 (2) Pay and allowances (including messing al- lowance and allowances for families) of British airmen		29,270		28,520
	(3) Money compensation in lieu of rations to British airmen.		100		200
	(4) Kit and clothing al- lowances to British airmen		2,710		2,610
	(5) Travelling and out- station allowances		1,400		1,000
	(6) Incidental expenses and miscellaneous al- lowances		2,200		1,200
	(7) Cost of treatment in civil and military hos- pitals		{ 70,000 320		66,000
	TOTAL MINOR HEAD (c) .	2,15,080	2,13,460	2,10,000	2,02,880
	Carried over	3,62,093	3,74,150	3,59,000	3,36,320

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 at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

Minor head (b) Royal Air Force Education.—This minor head provides for the pay and allowances of 6 R. A. F. education officers, 6 Army school mistresses and 7 language teachers.

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

Schoolmistresses are employed for the education of airmen's children.

The decrease in the estimate for 1932-33 is due to abolition of the post of one education officer, grade III, and to the cessation of staff pay to the Chief Education Officer on his permanent transfer to Lahore.

Minor head (c) R. A. F. Medical Service.—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On 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 on a *per capita* basis.

The decrease in the estimate for 1932-33 is due to the emergency cut in pay and to low charges for treatment of R. A. F. personnel in Military hospitals.

Numbers.		MAIN HEAD—PART C.—			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
Broughtforward ..		3,62,093	3,74,150	3,59,000	3,36,320
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—contd.					
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
40	29	(1) Pay and allowances of officers with King's commissions ..	3,40,320		2,55,240
804	576	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen ..	9,65,600		6,93,170
210	268	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, store-keepers and artificers ..	1,90,490		1,46,330
188	158	(4) Pay and allowances (including money allowances) of followers ..	62,090		41,350
		(5) Money compensation in lieu of rations to British airmen ..	3,500		2,500
		(6) Kit and clothing allowances for British airmen ..	80,760		56,220
		(7) Kit and clothing allowances for Indian troops, followers and artificers.	3,470		570
		(8) Travelling and out-station allowances ..	9,000		8,000
		(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 ..	75,500		82,800
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc. ..	7,000		1,250
		(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes ..	7,000		18,000
Carried over ..		3,62,093	3,74,150	3,59,000	3,36,320

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Depot.—

As compared with the budget 1931-32, there is a decrease of Rs. 4.58 lakhs in the budget for 1932-33 which is made up of:—

(In lakhs of Rs.)

Decreases—

1. Short expenditure due to the reduction of reserve pool by 12 officers counterbalanced by pay and allowances of one additional stores officer . . . . .	.57
2. Smaller charges for pay and allowances of airmen due to provision for a portion of reserve pool having been made under sub-heads A (a) and B (e)	2.72
3. Smaller provision due to reorganisation of Indian Technical and Followers Corps . . . . .	.56
4. Reduction in kit and clothing allowances . . . . .	.28
5. Smaller freight charges on R. A. F. bombs despatched from arsenals to units . . . . .	.06
6. Emergency cut in pay . . . . .	.37
7. Minor variations . . . . .	.13
	4.69

Increases—

Larger maintenance charges of the four special carriages for the transport of aeroplanes due to the compilation of this expenditure under one head11
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Net reduction	4.58
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MAIN HEAD—PART C—

Numbers.		Accounts,	Budget	Revised	Budget
1931.	1932.	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		3,62,093	3,74,150	3,59,000	3,36,320
			17,44,730		13,05,430

SUB-HEAD B.—EDUCATIONAL,
ETC., ESTABLISHMENTS AND
R. A. F. MEDICAL SERVICE,
DEPOTS, ETC.—*conld.*

MINOR HEAD (d)—AIRCRAFT DEPOT
—*conld.*

Detailed heads—*conld.*

(10)	Sea and inland water charges		46,000		30,600
(11)	Hired transport charges		1,500		1,600
(12)	Contract and miscellaneous allowances		12,600		10,750
(13)	Incidental expenses		18,000		13,000
(14)	Conservancy charges		10,300		8,500
(15)	Miscellaneous expenditure incurred by R. A. F. units on stores		850		1,000
TOTAL MINOR HEAD (d).		16,35,171	18,27,980	15,56,000	13,70,180

MINOR HEAD (e)—AIR CRAFT PART.

Detailed heads—

10	11	(1) Pay and allowances of officers with King's commissions		84,710		86,660
128	125	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen		1,48,100		1,60,280
75	102	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks, storekeepers and artificers		{ 56,190 14,400		62,680
99	95	(4) Pay and allowances including money allowances of Indian followers		25,480		25,000
		(5) Money compensation in lieu of rations to British airmen		3,000		1,200
Carried over				3,31,880		3,35,820
		19,97,264	22,02,130	19,15,000		17,06,500

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Park.—

Budget 1932-33 is more than budget 1931-32 by .14 lakhs. The chief causes of variations are:—

(In lakhs of Rs.)

Increase—

1. Pay and allowances of an additional flying officer (Stores)	.08	
2. Pay and allowances of a portion of the reserve pool provided under this head instead of under the head B (d)	.12	
3. Heavier transport charges	.14	
		<u>.34</u>

Decrease—

1. Reorganisation of Indian Technical and Followers Corps and other small variations	.06	
2. Emergency cut in pay	.14	
		<u>.20</u>
		<u>.14</u>

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	19,97,264	22,02,130	19,15,000	17,06,500
		3,31,880		3,35,820
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—concl'd.				
MINOR HEAD (c)—AIR CRAFT PARK— concl'd.				
Detailed heads—concl'd.				
(6) Kit and clothing allowances to British airmen		12,790		12,070
(7) Kit and clothing allowances to Indian troops, followers and artificers		940		110
(8) Travelling and out-station allowances		9,000		8,000
(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		60,000		76,200
(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from arsenals to units, etc.		--		--
(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes		2,500		--
(10) Sea and inland water charges		1,500		200
(11) Hired transport charges		600		500
(12) Contract and miscellaneous allowances		4,010		4,200
(13) Incidental expenses and charges for hot weather establishments		5,000		5,000
(14) Conservancy charges		1,400		1,400
(15) Miscellaneous expenditure incurred by R. A. F. units on stores		2,250		2,000
TOTAL MINOR HEAD (c)	4,86,900	4,31,870	4,39,000	4,45,500
TOTAL SUB-HEAD B.	24,84,164	26,34,000	23,54,000	21,52,000

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD—PART C.—			
1931-32.	1932-33.	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS.					
Detailed heads—					
21	20	(1) Pay and allowances of officers (military and civilian).	{ 3,79,000 16,000		3,31,940
12	12	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen	{ 23,650 3,360		23,660
61	59	(3) Pay and allowances (including money allowances) of civilian superintendents and clerks	{ 1,48,520 5,900		1,34,300
42	41	(4) Pay and allowances (including money allowance) of Indian followers	8,500		9,050
		(5) Money compensation in lieu of rations for British airmen	2,000		1,600
		(6) Kit and clothing allowances for British airmen	1,230		1,130
		(7) Travelling and out-station allowances	{ 38,000 2,500		35,000
		(8) 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	{ 10,000 2,180		11,400
		(b) Expenditure in connection with Air Officer Commanding's reserved compartment. . . . .	..		..
		(9) Sea and inland water charges	4,600		..
		(10) Hired transport charges	250		250
		(11) Incidental expenses	40,000		32,000
		(12) Contract and miscellaneous expenses	{ 280 22,610 1,080 340		19,270
		(13) Conservancy charges			300
		(14) Miscellaneous expenditure incurred by Royal Air Force units on stores	--		--
		(15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers			
			15,000		15,000
TOTAL SUB-HEAD (C)		6,83,491	7,25,000	6,84,000	6,15,000

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 1932-33 is less than budget 1931-32 by 1.10 lakhs. The decrease is mainly due to:—

1. abolition of two medical officers' appointments,
2. non-appointment of Inspector of Explosives and Examiner of Explosives.
3. the proposal for increase in the ministerial establishment of H. Q., R. A. F. having been negatived, and
4. emergency cut in pay.

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Purchases from the Army		4,200		600
Central purchase for Depot and Park		12,500		6,500
Central purchase for direct delivery to consuming units				
Local purchase for Depot and Park		1,14,800		70,400
Local purchase for direct delivery to consuming units		1,000		1,000
Purchase of stores from non-military departments and Imperial stations				3,500
Customs duty on imported stores		50,000		48,000
TOTAL		1,82,500		1,30,000
<i>Deduct</i> —Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget.		500		600
TOTAL		500		600
Net expenditure	92,953	1,82,000	1,27,000	1,29,400
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Purchases from the Army		600		6,100
Central purchase for Depot and Park		65,000		34,400
Central purchase for direct delivery to consuming units				
Local purchase for Depot and Park		7,000		5,000
Local purchase for direct delivery to consuming units		500		500
Purchase of stores from non-military departments and Imperial stations				
Customs duty on imported stores		45,000		33,000
TOTAL		1,18,100		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		100		1,000
Amount of hire charges of M. T. vehicles allocated for M. T. Stores (spare parts and tyres).				2,000
TOTAL		100		3,000
Net expenditure	1,40,086	1,18,300	2,01,000	76,000
Carried over	2,33,039	3,00,000	3,28,000	2,05,400

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 by the Royal Air Force in India.

The decrease of Rs. 5·68 lakhs in the budget 1932-33, as compared with the budget, 1931-32 is due to :—

	(In lakhs of Rs.)
Smaller expenditure under—	
(1) Aviation stores	·53
(2) M. T. stores	·42
(3) Provisions	·21
(4) Fuel and light	·17
(5) Petrol, benzol and lubricants (Aviation)	·58
(6) Petrol and lubricants (M. T.)	·25
(7) Miscellaneous stores	3·41
(8) Clothing	·11
	5·68

The decrease is due to—

- (i) reduction in practice flying.
- (ii) reduced provision for purchase of Bowser tanks for bulk storage of petrol.
- (iii) reduction in stocks, and
- (iv) other retrenchment measures such as
 - (a) extension of life of great coats from 5 to 7 years,
 - (b) discontinuance of issue of sea kits for families leaving India,
 - (c) withdrawal of durries.
 - (d) reduction in scale of blankets.

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	2,33,039	3,00,000	3,28,000	2,05,400
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (c)—PROVISIONS.				
Purchases from the Army		{ 2,12,820		1,16,000
Central purchase for Depot and Park		{ 390		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		9,300		..
Local purchase for direct delivery to consuming units		35,490		1,15,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Bonus paid under the sliding scale of rations scheme		2,000		8,000
TOTAL		2,60,000		2,39,000
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		5,000		5,000
TOTAL		5,000		5,000
Net expenditure	2,72,141	2,55,000	2,47,000	2,34,000
MINOR HEAD (d)—FUEL AND LIGHT.				
Purchases from the Army		{ 51,760		28,000
Central purchase for Depot and Park		{ 80		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		100		..
Local purchase for direct delivery to consuming units		10,430		17,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		62,350		45,000
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget		350		400
TOTAL		350		400
Net expenditure	36,101	62,000	40,000	44,600
Carried over	5,41,281	6,17,000	6,15,000	4,84,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	5,41,281	6,17,000	6,15,000	4,84,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Purchases from the Army		8,77,510		8,18,000
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		1,390		2,000
Local purchase for direct delivery to consuming units		100		1,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		8,79,000		8,21,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army budget		7,000		7,000
TOTAL		7,000		7,000
Net expenditure	8,07,299	8,72,000	7,67,000	8,14,000
MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.).				
Purchases from the Army		90,500		65,900
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		250		50
Local purchase for direct delivery to consuming units		250		50
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
TOTAL		91,000		66,000
<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		2,000
Amount of hire charges of M. T. vehicles allocated for petrol, oil and lubricants. . . . .		..		1,000
TOTAL		3,000		3,000
Net expenditure	61,096	88,000	61,000	63,000
Carried over	14,09,676	15,77,000	14,43,000	13,61,000

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
Brought forward	14,09,676	15,77,000	14,43,000	13,61,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Purchases from the Army		5,01,910		42,300
Central purchase for Depot and Park		30		
Central purchase for direct delivery to consuming units		1,49,000		69,000
Local purchases for Depot and Park				10,000
Local purchase for direct delivery to consuming units		1,39,410		56,550
Purchase of stores from non-military departments and Imperial stations		20,650		2,650
Customs duty on imported stores		42,000		500
TOTAL		8,53,000		2,22,000
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget		3,00,000		10,000
TOTAL		3,00,000		10,000
Net expenditure	3,88,220	5,53,000	3,38,000	2,12,000
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
Deduct—				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A of the Army budget. . . . .		..		..
TOTAL . . . . .		..		..
Net expenditure	13,321	10,000	10,000	10,000
Carried over	18,11,217	21,40,000	17,91,000	15,83,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Broughtforward	18,11,217	21,40,000	17,91,000	15,83,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i>				
MINOR HEAD (i).—CLOTHING.				
Purchases from the Army		{ 1,16,650		1,05,800
		420		
Central purchase for Depot and Park		1,000		600
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park		1,550		300
Local purchase for direct delivery to consuming units		100		100
Purchase of stores from non-military departments and Imperial stations . . . . .		..		200
Customs duty on imported stores		3,780		3,000
TOTAL		1,23,500		1,10,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army Budget		12,500		10,000
TOTAL		12,500		10,000
Net expenditure	86,494	1,11,000	89,000	1,00,000
MINOR HEAD (j).—ORDNANCE STORES.				
Purchases from the Army		{ 1,71,400		1,69,300
		950		
Central purchase for Depot and Park		2,000		8,000
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchases for Depot and Park		600		2,900
Local purchase for direct delivery to consuming units		2,550		1,500
Purchase of stores from non-military departments and Imperial stations . . . . .		..		300
Customs duty on imported stores		16,500		17,000
TOTAL		1,94,000		1,99,000
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. of the Army Budget		55,000		60,000
TOTAL		55,000		60,000
Net expenditure	1,26,018	1,39,000	1,88,000	1,39,000
TOTAL SUB-HEAD D	20,23,729	23,90,000	20,48,000	18,22,000

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Compensation for losses		1,340		3,000
(2) Language rewards for British officers and airmen		2,000		1,500
(3) Loss of cash		--		--
(4) Fractional differences and miscellaneous		8,560		10
(5) Arrear charges		--		--
(6) Payments for printing and stationery		56,000		44,000
(7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations		15,000		4,490
(8) Storage charges in respect of Royal Air Force bombs and their components on deposit in arsenals		72,500		72,000
(9) Scraping and painting of bombs etc., on deposit in arsenals		5,350		5,200
(10) Treatment with preservatives of bomb boxes, etc., on deposit in arsenals		6,250		6,000
(11) Repairs and modifications of bombs etc. on deposit in arsenals		18,550		18,600
(12) Services rendered by Government transport		2,450		500
(13) Deduct—Credit on account of services rendered by the R. A. F. to Army and M. E. S.		1,000		500
(14) Administration of telephones (excluding those of R. A. F. Headquarters)		{ 15,000 12,000		15,200
(15) Indian combined transport service R. A. F. share		--		21,000
(16) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB-HEAD E.	1,82,831	2,54,000	1,84,000	2,41,000

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, 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, payments for printing and stationery, storage and other charges for R. A. F. bombs in arsenals.

Budget, 1932-33 is less than budget 1931-32 by .13 lakhs. The decrease is due to:—

(In lakhs of Rs.)

Decreases—

(i) Cessation of training of Indian mechanical transport drivers at Chaklala . . . . .	.09	
(ii) Smaller payments for printing and stationery . . . . .	.12	
(iii) The 1931-32 budget included special provision for initial expenditure for installation of automatic telephone systems at Depot and Park . . . . .	.13	
		<u>.34</u>

Increases—

(i) Provision for Indian R. A. F. transport service; there is a corresponding reduction under sea and inland water charges under sub-heads A, B and C		<u>.21</u>
--	--	
Net reduction		<u>.13</u>

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	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—	
TOTAL (a) OFFICERS' QUARTERS AND MESSSES		..		--
(b) British troops.				
(i) Works in progress—		--		--
(ii) New works—				
(1) Bringing married accommodation for British W. Os. N. C. Os. and airmen up to authorised scales				1,23,000
(2) Converting temporary accommodation at Miranshah to permanent accommodation				25,000
TOTAL (b) BRITISH TROOPS		1,32,000		1,48,000
Carried over		1,32,000		1,48,000

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Sub-head F.—Works expenditure.—This head includes provision for the construction of (i) buildings required to accommodate R. A. F. personnel and stores, (ii) defences, (iii) roads, (iv) purchase of lands and (v) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by, or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1½ per cent. are provided under Head 48—II Sub-head I (d) 5.

Budget for 1932-33 is less than that for 1931-32 by Rs. 11·24 lakhs. The causes of decrease are:—

(In lakhs of Rs.)

Decreases—

(i) Fewer new works, as recommended by the Army Retrenchment Sub-Committee	9·69
(ii) The maintenance charges have been calculated at reduced rates as recommended by the Army Retrenchment Sub-Committee	·84
(iii) The provision for normal maintenance of installations is down by Rs. 32,100 but an abnormal sum of Rs. 30,000 will be needed in 1932-33 as the R. A. F. share of cost of extension of electricity plant at Drigh Road	·02
(iv) Smaller provision for establishment and tools and plant charges which are in proportion to the provision for new works	·78
Total decrease	<u>11·23</u>

Increases—

Separate provision under minor head 'D' for rent of land, provision for which was formerly made under minor head B-5 thus causing an apparent increase under head D	·09
Net decrease	<u>11·24</u>

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,32,000		1,48,000
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) Providing accommodation for Indian Technical and Followers Corps at Aircraft Park, Lahore				25,000
(2) Ditto Aircraft Depot, Drigh Road				70,000
(3) Accommodation for the Indian Air Force at Aircraft Depot, Drigh Road				20,000
TOTAL (c) INDIAN TROOPS		1,60,800		1,15,000
(d) Miscellaneous units.				
(i) Works in progress—				
(1) New Hangar, Drigh Road				10,000
(2) New Hangar, Peshawar				30,000
(3) New Hangar, Ambala				25,000
		1,20,000		65,000
(ii) New works—				
		3,92,800		..
TOTAL (d) MISCELLANEOUS UNITS		5,12,800		65,000
TOTAL I.—ACCOMMODATION		8,05,600		3,28,000
2.—Hospitals.				
(a) British—				
(ii) New works—				
TOTAL 2.—HOSPITALS
Carried over .		8,05,600		3,28,000

ROYAL AIR FORCE—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		8,05,600		3,28,000
SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i>				
MINOR HEAD A.—WORKS—<i>contd.</i>				
3.—Buildings for Depots, etc.				
(i) Works in progress—	
(ii) New works—		94,000		..
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		94,000		..
4.—Special works—				
(a) Defences—				
New works—	
(b) Mobilization works—				
(i) Works in progress—	
(ii) New works—	
(c) Miscellaneous—				
(i) Works in progress—				
(1) Accommodation for the Mechanical Transport Repair Section recently transferred from Drigh Road to Aircraft Park, Lahore .				5,000
(ii) New works—		..		5,000
(1) Provision of run-ways on aerodrome, Quetta .				35,000
		2,78,000		35,000
TOTAL (c) MISCELLANEOUS		2,78,000		40,000
TOTAL 4.—SPECIAL WORKS	..	2,78,000		40,000
Carried over	11,77,600		3,68,000

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		11,77,800		2,68,000
SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i>				
MINOR HEAD A.—WORKS—<i>contd.</i>				
5.—Lands, Communications and Drainage—				
(a) Lands—				
(i) Works in progress.				
.. . . .		52,800		..
.. . . .				
(ii) New works—				
(1) New landing ground, Dina-				
pore				17,000
.. . . .		1,46,800		17,000
TOTAL 5.—LANDS, COMMUNICATIONS AND DRAINAGE				
		1,99,400		17,000
6.—Furniture—				
(i) Works in progress—				
(1) New supply of barrack and hospital furniture				
				7,000
(2) New supply of technical furniture				
				8,000
TOTAL 6.—FURNITURE				
		27,000		15,000
7.—Installations—				
(a) Water supply				
	
(b) Electrical				
	
TOTAL 7.—INSTALLATIONS				
	
8.—Minor works				
		65,000		1,00,000
9.—Losses				
	
TOTAL HEAD A.—WORKS				
	11,73,490	14,69,000		5,00,000
Carried over	11,73,490	14,69,000		5,00,000

ROYAL AIR FORCE—contd.

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward	11,73,490	14,69,000		5,00,000
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
(1) Buildings		3,13,200		2,81,500
(2) Military roads in cantonments		41,100		26,100
(3) Military roads ex-cantonments		4,600		7,600
(4) Furniture		36,500		30,600
(5) Miscellaneous		2,50,000		2,16,000
TOTAL B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	6,32,672	6,45,400		5,61,800
MINOR HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.				
(1) Water supply		1,09,300		90,100
(2) Electrical		1,69,200		1,54,900
(3) Miscellaneous machinery . . . . .		..		1,400
(4) Renewals . . . . .		..		30,000
TOTAL C.—MAINTENANCE AND OPERATION—INSTALLATIONS	2,43,954	2,78,500		2,76,400
MINOR HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings		300		300
2. Rent of land . . . . .		..		11,700
3. Rates and tax		1,400		1,400
4. Payments for railway sidings and platforms		11,200		11,200
5. Care of vacant buildings		6,300		3,100
6. Miscellaneous . . . . .		..		..
TOTAL D.—GENERAL CHARGES.	15,318	19,200		27,700
MINOR HEADS E. AND F.—ESTABLISHMENT, TOOLS AND PLANT				
1,91,871	1,57,900		80,100	
TOTAL SUB-HEAD F.—WORKS EXPENDITURE				
22,57,305	25,70,000	21,11,000	14,46,000	

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate 1932-33.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—NON-EFFECTIVE CHARGES.				
MINOR HEAD (a) REWARDS FOR MILITARY SERVICES.				
Annuities and gratuities		38,000		5,400
TOTAL MINOR HEAD (a)		38,000		5,400
MINOR HEAD (b) PENSIONS.				
(i) Retired, wound and invalid pensions and gratuities to Europeans . . . .		..		..
(ii) Retired, wound 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		17,500		19,800
(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		4,000		4,300
TOTAL MINOR HEAD (b)		22,000		24,600
TOTAL SUB-HEAD G	21,333	60,000	58,000	30,000
TOTAL INDIA	1,11,13,380	1,20,84,000	1,07,96,000	98,30,000

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 decrease in the estimate for 1932-33 is mainly due to payments of gratuities to fewer Indian artificers becoming due for discharge during 1932-33.

MAIN HEAD—PART C.—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
Effective—				
(1) Payments to Air Ministry in respect of personnel serving in India		14,67,000	14,80,000	14,80,000
(2) Furlough allowances and voyage pay		1,36,000	1,48,000	1,28,000
(3) Marriage allowances and allotments		9,44,000	9,44,000	9,44,000
(4) Cost of sea transport		2,68,000	3,48,000	3,48,000
(5) Stores taken to India		13,000	12,000	13,000
(6) Educational and instructional charges		97,000	94,000	1,51,000
(7) Discharge gratuities and deferred pay		13,000	13,000	15,000
(8) National Health Insurance		16,000	17,000	16,000
(9) Unemployment insurance		16,000	18,000	22,000
(10) Contributory Pensions Act, 1925		48,000	50,000	48,000
(11) Miscellaneous		4,000	4,000	20,000
(12) Consolidated clothing allowances		17,000	19,000	17,000
(13) Leave and deputation salaries . . . . .		..	6,000	4,000
(14) Stores for India—				
(i) M. T. stores and vehicles		5,03,000	4,95,000	1,33,000
(ii) Clothing		20,000	24,000	21,000
(iii) Ordnance		3,34,000	1,21,000	1,60,000
(iv) Aviation stores		56,85,000	59,85,000	21,53,000
(v) Miscellaneous		3,07,000	2,04,000	1,87,000
(15) Non-effective—Contribution towards the retired pay of R. A. F. British personnel for service in India		2,60,000	2,51,000	2,67,000
TOTAL ENGLAND	1,36,04,292	1,01,28,000	1,02,33,000	61,27,000
EXCHANGE ON ENGLISH EXPENDITURE.				
Exchange on English expenditure other than on stores				
Exchange on English expenditure on stores				
TOTAL	1,88,030	..	72,000	...
TOTAL EXPENDITURE PART C.	2,48,85,702	2,22,12,000	2,11,01,000	1,59,57,000

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

The decrease of Rs. 41·75 lakhs in the Home stores estimates, 1932-33 as compared with the budget, 1931-32 is due to :—

- (i) the re-equipment of mechanical transport having been placed in abeyance,
- (ii) non-purchase of bombs other than practice bombs pending a revision of the present establishment,
- (iii) reduction in stocks : the effect of closer provisioning, and
- (iv) purchase in 1931-32 instead of 1932-33 of practically all the Hart air-frames and Kestrel engines for re-equipment.

The increased demands under sea transport, educational charges and miscellaneous, are to a certain extent due to the despatch to England of more Indian cadets for training at Cranwell, and also to the return to United Kingdom of an unusually large number of airmen who are being replaced here by Indian personnel.

MAIN HEAD—PART C—

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
1. Miscellaneous receipts		13,000		13,000
2. Arrear receipts		--		--
3. Proceeds of sale of surplus and obsolete stores—				
(a) Aviation		2,400		2,500
(b) M. T. stores		4,000		5,000
(c) Provisions		--		--
(d) Fuel and light		--		--
(e) Petrol, benzol and lubricants (aviation)		--		--
(f) Petrol and lubricants (M. T.)		--		--
(g) Miscellaneous stores		6,300		7,000
(h) Medical stores		--		--
(i) Clothing		2,200		500
(j) Ordnance		4,700		5,000
4. Credits for services rendered		4,000		7,500
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		1,000		800
(b) Mechanical transport stores		200		100
(c) Provisions		12,500		11,000
(d) Fuel and light		7,400		10,000
(e) Petrol, benzol, and lubricants (aviation)		1,900		100
(f) Petrol and lubricants (M. T.)		4,400		3,500
(g) Miscellaneous stores		400		1,500
(h) Medical stores		--		--
(i) Clothing		35,000		35,000
(j) Ordnance stores		1,100		1,500
Carried over		1,00,500		1,04,000

ROYAL AIR FORCE—*concl'd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,00,500		1,04,000
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		1,000
(b) Mechanical transport stores		--		--
(c) Provisions		20		--
(d) Fuel and light		10		--
(e) Petrol, benzol and lubricants (aviation)		7,110		7,000
(f) Petrol and lubricants (M.T.)		--		--
(g) Miscellaneous stores		510		2,000
(h) Medical stores		--		--
(i) Clothing		350		200
(j) Ordnance stores		2,300		800
9. Rent of buildings		20,500		26,000
10. Rent of furniture		2,000		3,000
11. Receipts from other departments and 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	1,76,490	1,36,000	1,70,000	1,44,000
England—				
1. Stores brought from India with airmen		6,000	5,000	5,000
2. Consolidated clothing allowances		10,000	9,000	7,000
3. Recoveries of service payments		--	--	--
4. Miscellaneous		4,000	1,11,000	10,000
5. Sale of unserviceable stores . . . . .		..	..	..
TOTAL ENGLAND	1,05,970	20,000	1,25,000	22,000
Exchange	1,444	--	1,000	--
TOTAL RECEIPTS PART C	2,83,904	1,56,000	2,96,000	1,66,000

ROYAL INDIAN MARINE.

ROYAL INDIAN MARINE.
SUMMARY OF ESTIMATE.

Heads.	Accounts, 1930-31.			Budget Estimate, 1931-32.			Revised Estimate, 1931-32.			Budget Estimate, 1932-33.		
	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.	1,87,029	..	1,87,029	2,14,000	-	2,14,000	2,12,000	..	2,12,000	1,95,000	..	1,95,000
2. MARINE SURVEY	78,363	..	78,363	79,000	-	79,000	77,000	..	77,000	53,000	..	53,000
3. MISCELLANEOUS SHORE ESTABLISHMENTS	55,142	..	55,142	56,000	-	56,000	45,000	..	45,000	37,000	..	37,000
4. DOCKYARDS	8,79,231	1,64,808	7,14,423	7,73,000	2,17,000	5,56,000	8,93,000	1,00,000	7,93,000	6,60,000	1,33,000	5,27,000
5. SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	10,08,669	..	10,08,669	10,51,000	-	10,51,000	10,30,000	..	10,30,000	10,20,000	..	10,20,000
6. VICTUALLING OF OFFICERS AND MEN AFLOAT	2,53,140	..	2,53,140	2,49,000	-	2,49,000	2,52,000	..	2,52,000	2,37,000	..	2,37,000
7. MARINE STORES AND COAL	10,13,014	41,186	9,71,828	11,26,000	36,000	10,90,000	10,17,000	40,000	9,77,000	9,38,000	36,000	9,02,000
8. PURCHASE AND HIRE OF SHIPS AND VESSELS	15,80,268	68,115	14,62,153	11,02,000	45,000	10,57,000	5,000	28,000	-28,000	2,000	21,000	-19,000
9. MISCELLANEOUS	4,48,223	18,78,601	-14,30,378	4,21,000	11,70,000	-7,49,000	4,10,000	1,30,000	3,80,000	3,57,000	38,000	3,19,000
10. WORKS EXPENDITURE	5,40,600	..	5,40,600	2,39,000	..	2,39,000	3,78,000	..	2,78,000	2,35,000	..	2,35,000
11. NON-EFFECTIVE CHARGES	1,37,896	3,080	1,54,816	1,64,000	10,000	1,54,000	1,66,000	10,000	1,56,000	1,74,000	10,000	1,64,000
TOTAL INDIA	61,51,630	21,55,790	39,95,840	54,74,000	14,78,000	39,96,000	43,85,000	3,08,000	40,77,000	39,18,000	2,38,000	36,80,000
England	28,52,929	42,742	28,10,187	29,48,000	4,000	29,44,000	29,07,000	21,000	28,86,000	28,27,000	4,000	28,23,000
Exchange	36,974	596	36,378	..	..	..	20,000	..	20,000	..	..	..
TOTAL	90,41,533	21,99,128	68,42,405	84,22,000	14,82,000	69,40,000	73,12,000	3,29,000	69,83,000	67,46,000	2,42,000	65,04,000

EXPLANATIONS.

The Royal Indian Marine has been reorganised on a combatant basis with effect from the 1st April 1928. The combatant strength consists of 181* officers, 47 warrant officers and 969 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—"Pathan" and "Baluchi".
- The Survey Ship—"Investigator", and
- The Depot Ship "Dalhousie".

NOTE.—The Survey Ship "Palinurus" and the four trawlers attached to the Depot Ship "Dalhousie" have been scrapped with a view to reduce, as far as possible, the expenditure on the R. I. M., without loss to fighting efficiency of the Service.

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 for the year 1932-33, which takes into account the emergency 'cuts' in pay of both officers and establishments as well as the effect of the various economy measures, is Rs. 65·03 lakhs as against Rs. 69·40 lakhs for the preceding year. The net grant has been arrived at as follows :—

	Lakhs of rupees.
Normal standing charges of Marine	68·60
Less 'cuts' in pay	1·25
economy measures	2·32
	3·57
	65·03

The variations under the several heads are explained below :—

(The figures in brackets are in thousands of rupees).

7. *Head 1.*—The decrease (19) is mainly due to the effect of 'cuts in pay' (16), and reduction in printing charges.

8. *Head 2.*—The decrease (26) is largely due to the reduction of the cadre of officers on account of the scrapping of the S.S. "Palinurus" (21) and cut in pay (8), partly counterbalanced by an increase (3) due to normal fluctuations.

9. *Head 3.*—The saving (19) is due to a decrease in the handling charges of coal at the fuel depots in the Persian Gulf as a result of the replacement of the coal burning vessels of the Admiralty employed on the Indian Government Service by oil burning vessels.

10. *Head 4.*—The decrease (1,13) is due to 'cut in pay' (43), reduction in labour charges on account of the scrapping of the various vessels and also on account of the decision to refit the sloops at longer intervals (46). A further sum (16) will be saved by reductions in the clerical establishments and the Police Force. The balance (8) is due to normal fluctuations in the establishments.

*Inclusive of Reserve of Officers and Officers appointed in the Mercantile Marine Department.

EXPLANATIONS—contd.

11. *Head 5.*—The expenditure in India shows a small decrease (21). There are, however, large variations up and down, more important of them being 'cut in pay' (—49), reduction in personnel mainly due to the scrapping of the S. S. "Palinurus" (—48), and inauguration of the R. I. M. Volunteer Reserve (+45). There is a small reduction in expenditure with reference to actuals. This head includes a net amount (8) payment for which will have to be made in England.

12. *Head 6.*—Due to the reductions in the personnel, the supply of provisions, etc., will be less. The amount required is, therefore, less (12) than that for the preceding year.

13. *Head 7.*—The expenditure in India shows a decrease (1,88) chiefly due to less consumption of stores, etc., as a result of the scrapping of certain vessels and reduction in the number of refits of sloops (96) and reduction in the consumption of coal and oil fuel on account of the curtailment of the cruising programme as an economy measure (83).

14. *Head 8.*—It was decided to commence the construction of a vessel, in 1931-32 at an estimated cost of Rs. 21 lakhs, to replace the Patrol vessel "Baluchi", and a sum of Rs. 11 lakhs was provided in the budget for that year to be financed from the Kidderpore Dockyard Suspense Account. The intention then was to find the balance of Rs. 10 lakhs required in 1932-33 to complete the construction from the grant for Military Services as there would have been no balance left in the Kidderpore Suspense Account after appropriating the Rs. 11 lakhs in 1931-32. Later on it became apparent that it would not be possible to find the sum of Rs. 10 lakhs required in 1932-33 from the grant for Military Services expenditure and it was therefore decided to postpone the construction of the vessel. No amount has been provided in the estimates, for 1932-33 against Rs. 11 lakhs provided in 1931-32. This accounts for the decrease of (11,00).

15. *Head 9.*—The chief cause of the decrease (64) under this head is that practically no amount, has been provided as 'reserve with the F. O. C. and D. R. I. M. for emergent marine measures.

16. *Head 10.*—The decrease (4) is mainly on account of 'cuts in pay' of the artificers employed on maintenance of R. I. M. buildings, etc.

17. *Head 11.*—The increase (10) in the Indian expenditure is on account of the increased pensionary liability for the establishments to be retrenched as a result of the economy campaign.

18. The *Expenditure in England* shows a decrease of Rs. 1.21 lakhs which is accounted for as under:—

	Lakhs of rupees.
<i>Decreases—</i>	
Miscellaneous expenses by the Secretary of State . . . . .	.08
Leave and Deputation salaries . . . . .	.01
Stores for India . . . . .	.93
Allowances to probationers . . . . .	.01
R. I. M.—Retired pay . . . . .	.48
R. I. M.—Pensions . . . . .	.02
	1.53
<i>Increases—</i>	
Contribution towards the expenses of H. M.'s ships employed in Indian seas . . . . .	.12
Furlough pay—R. I. M. . . . .	.16
Sterling overseas pay . . . . .	.04
	.32
	1.21
Net decrease	1.21

19. *Receipts.*—Receipts in 1931-32 were estimated at Rs. 14.82 lakhs, of which Rs. 11.00 lakhs represented receipts to be transferred from the Kidderpore Dockyard Suspense Fund, for construction of a new vessel to replace the patrol boat "Baluchi". It is not proposed to utilize any amount in 1932-33 from that fund. The decrease in the ordinary receipts is, therefore, Rs. 1.40 lakhs, which is mainly due to decrease in the work done by the Dockyard for other departments, etc., on payment.

EXPLANATIONS—*conold.*

20. *Revised compared with Budget, 1931-32.*—The net expenditure anticipated in the Revised Estimate amounts to Rs. 69·83 lakhs as against the Budget of Rs. 69·40 lakhs for 1931-32. The increase of Rs. 43 lakh is due to the following causes:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Provision of expenditure on the construction of craft to replace the water boat 'Aqueduct' and Barge No. 10	1·69
(2) Additional expenditure on the completion of 3 oil barges for fuelling the Persian Gulf Squadron	·79
(3) Extensive repairs to His Majesty's ship "Triad"	·65
(4) Additional expenditure on the completion of Headquarters mess	·32
(5) Increase in the contribution towards the expenses of His Majesty's ships in Indian seas	·16
(6) Less withdrawals from the Kidderpore Dockyard Suspense Fund, mainly due to the postponement of the construction of a sloop	10·68
(7) Decrease in receipts chiefly due to less services rendered and supplies made by the Dockyard	·85
(8) Loss by exchange on expenditure in England	·20
	15·34
<i>Decreases—</i>	
(1) Smaller expenditure on pay and allowances of officers and establishments	·09
(2) Emergency cut in pay	·31
(3) Less expenditure on stores and coal	2·96
(4) Postponement of the construction of a sloop	11·00
(5) Decrease in expenditure due to miscellaneous causes	·26
(6) Decrease in non-effective charges	·29
	14·91
Net increase	·43

ROYAL INDIAN
Under control of the Government

Numbers.			Budget	Revised	Budget
1931.	1932.	Accounts, 1930-31.	Estimate, 1931-32.	Estimate, 1931-32.	Estimate, 1932-33.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
HEAD I.—GENERAL SUPERVISION.					
A.—GENERAL SUPERVISION—					
5	5	(1) Pay and allowances of officers	1,05,900		95,800
49	48	(2) Pay and allowances of office establishments and menials	76,000		69,200
		(3) Incidental and contingent expenses and miscellaneous items including telephons charges	10,000		10,000
		(4) Printing and stationery charges	18,000		16,000
		(5) <i>Deduct</i> —Recoveries from the Persian Gulf Lighting Service Fund on account of pay and allowances and percentage charges	5,600		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		400
TOTAL		1,74,529	2,04,000	2,04,000	1,85,000
B.—Allowance to Naval Commander-in-Chief on the Indian Station					
		12,500	10,000	8,000	10,000
TOTAL HEAD I		1,87,029	2,14,000	2,12,000	1,95,000
Carried over		1,87,029	2,14,000	2,12,000	1,95,000

MARINE—contd.

of India, Marine Department.

Numbers.		Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1931- 32.	1932- 33.	Rs.	Rs.	Rs.	Rs.
Brought forward.		1,87,029	2,14,000	2,12,000	1,95,000
HEAD 2.—MARINE SURVEY.					
9	7	(1) Pay and allowances of officers	63,600		38,820
9	9	(2) Pay and allowances of office establishments and menials	11,430		10,210
		(3) Incidental and contingent expenses and miscellaneous items	4,000		4,000
		(4) <i>Deduct</i> —Value of imported stores charged to this head on account of contingent work orders and direct supplies	30		30
TOTAL HEAD 2		78,368	79,000	77,000	53,000
HEAD 3.—MISCELLANEOUS SHORE ESTABLISHMENTS.					
31	21	(1) Fuel depots in the Persian Gulf	56,000		37,000
		(2) Miscellaneous			
		(3) <i>Deduct</i> —Value of imported stores used on contingent work orders and direct supplies			
TOTAL—HEAD 3.		55,142	56,000	45,000	37,000
HEAD 4.—DOCKYARDS.					
A.—COMMANDER OF THE YARD'S DEPARTMENT—					
1	1	(1) Pay and allowances of officers	14,800		13,500
4	4	(2) Pay and allowances of subordinate and office establishments and menials	9,400		7,800
TOTAL		24,380	24,200	24,000	21,300
Carried over		24,380	24,200	24,000	21,300
		3,20,539	3,49,000	3,34,000	2,85,000

ROYAL INDIAN

Numbers.			Accounts,	Budget	Revised	Budget
1931-32.	1932-33.		1930-31.	Estimate,	Estimate,	Estimate,
			Ra.	Ra.	Ra.	Ra.
		Brought forward	3,20,539	3,49,000	3,34,000	2,85,000
			24,380	24,200	24,000	21,300
HEAD 4.—DOCKYARDS—concid.						
B.—ENGINEER MANAGER'S DEPARTMENT—						
5	6	(1) Pay and allowances of officers		66,000		63,600
26	25	(5) Pay and allowances of subordinate and office establishments		49,500		36,200
		TOTAL	1,02,354	1,15,500	1,04,000	99,800
C.—MARINE STORE-OFFICER'S DEPARTMENT—						
3	2	(1) Pay and allowances of officers		27,200		18,500
31	29	(2) Pay and allowances of subordinate and office establishments		56,700		49,300
		TOTAL	82,662	83,900	77,000	67,800
D.—DOCKYARD DISPENSARY—						
1	1	(1) Pay and allowances of Assistant Surgeon		9,200		12,400
2	2	(2) Pay and allowances of establishments		1,400		1,400
		TOTAL	10,602	10,600	10,000	13,800
E.—WAGES OF ARTIFICERS AND LABOURERS						
53	55	F.—DOCKYARD POLICE FORGERS	6,03,578	4,79,000	6,24,000	4,14,000
		G.—MISCELLANEOUS EXPENSES	39,535	41,800	37,000	25,600
		Deduct—Value of imported stores used on contingent work orders and direct supplies	16,170	19,000	18,000	18,700
				1,500		1,000
		TOTAL—HEAD 4	8,79,281	7,73,000	8,93,000	6,60,000
		Carried over	11,99,820	11,22,000	12,27,000	9,45,000

MARINE—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		11,99,820	11,22,000	12,27,000	9,45,000
HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
A.—EXPENDITURE IN INDIA—					
125	176	(1) Pay of officers and warrant officers	6,35,000*		5,92,260†
1,165	1,121	(2) Pay of men	5,57,000		5,27,100
		(3) <i>Deduct</i> —Probable savings in (1) and (2)	2,99,000		2,43,360
		(4) Miscellaneous allowances and contingencies	1,68,000		1,69,000‡
		(5) <i>Deduct</i> —Cost of European articles of clothing included in clothing allowances	10,000		10,000
TOTAL		10,08,669	10,51,000	10,30,000	10,30,000
B.—EXPENDITURE IN ENGLAND—					
		(i) Furlough pay paid in England	2,20,000	2,40,000	2,36,000
		(ii) Leave and deputation salaries, Royal Indian Marine	8,000	7,000	7,000
		(iii) Sterling overseas pay . . . . .	..	1,000	4,000
		(iv) Allowances, etc., of R. I. M. Probationers	6,000	6,000	5,000
		(v) Expenses connected with recruitment . . . . .	..	4,000	..
TOTAL		2,45,826	2,34,000	2,58,000	2,52,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND					
		3,168	..	2,000	..
TOTAL HEAD 5		12,57,663	12,85,000	12,90,000	12,82,000
HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.					
		(1) Provisions and money allowance in lieu thereof	2,40,000		2,29,000
		(2) Purchase of water for Royal Indian Marine vessels	9,000		8,000
TOTAL—HEAD 6		2,53,140	2,49,000	2,52,000	2,37,000
HEAD 7.—MARINE STORES AND COAL.					
A.—EXPENDITURE IN INDIA—					
		(a) Stores and coal unallocated (stock)—			
		Purchases	50,000		11,44,000
		<i>Deduct</i> —Issues . . . . .	..		11,22,000
			50,000		22,000
Carried over		27,10,623	26,56,000	27,69,000	24,64,000

* 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.

† Includes Rs. 11,000 on account of the cost of training in the United Kingdom, 4 Indian boys for the Engineer Branch. Rs. 5,000 has been deducted on account of non-payment in England of subsistence allowance, etc., due to suspension of instructional courses partly.

‡ Includes Rs. 2,000 on account of the cost payable in the United Kingdom of lodging, fuel and light allowances to the families of European Warrant Officers serving afloat and separated from their families.

ROYAL INDIAN

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	27,10,623	26,56,000	27,69,000	24,64,000
		50,000		22,000
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
	—1,68,913	83,000	27,000	55,000
(c) Marine Stores, Coal, Oil fuel and water for R. I. Marine—				
I. Works		3,31,000		2,92,000
II. Stores supplied direct—Bombay				
III. Stores supplied—Out-stations		1,50,000		1,24,000
IV. Coal supplied—Bombay				
V. Coal supplied—Out-stations		2,43,000		1,94,000
VI. Purchase of oil fuel		2,00,000		1,66,000
VII. Water, freight, etc.		23,000		23,000
VIII. Ammunition		22,000		18,000
IX. Mine-sweeping stores		1,000		1,000
X. Maintenance of naval arms		60,000		55,000
XI. Clothing . . . . .		..		..
Deduct—Issues . . . . .		..		..
Add for—				
(1) Stoker's Training School		13,000		10,000
	11,81,927	10,43,000	9,90,000	8,83,000
(d) Marine Stores, Coal, etc., to other Departments and Local Governments—				
I. Works		50,000		10,000
II. Stores supplied		30,000		30,000
III. Coal supplied		20,000		20,000
IV. Water supplied		4,000		1,000
		1,04,000		61,000
Deduct—Value of supplies to other Departments and local Governments		1,04,000		61,000
	
Carried over	10,13,014	11,28,000	10,17,000	9,38,000
	27,10,623	26,56,000	27,69,000	24,64,000

MARINE—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward	27,10,623	26,56,000	27,69,000	24,64,000
	<u>10,13,014</u>	<u>11,26,000</u>	<u>10,17,000</u>	<u>9,38,000</u>
HEAD 7.—MARINE STORES AND COAL—<i>concl'd.</i>				
(e) Marine Stores, Coal, etc., for Royal Navy—				
I. Works		5,000		5,000
II. Stores		3,000		3,000
III. Coal		1,000		1,000
IV. Water		1,000		1,000
		<u>10,000</u>		<u>10,000</u>
Deduct—Value of supplies for Royal Navy		<u>10,000</u>		<u>10,000</u>

TOTAL	<u>10,13,014</u>	<u>11,26,000</u>	<u>10,17,000</u>	<u>9,38,000</u>
B.—EXPENDITURE IN ENGLAND—				
Stores for Royal Indian Marine	4,11,202	4,69,000	4,27,000	3,76,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND				
	5,207	..	3,000	..
TOTAL—HEAD 7	<u>14,29,423</u>	<u>15,95,000</u>	<u>14,47,000</u>	<u>13,14,000</u>
HEAD 8.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Purchase of ships and vessels		11,00,000‡		—
Hire of ships and vessels		2,000		2,000
Add for—				
Stores for R. I. M. . . . .		..		..
Reconditioning of R. I. M. ships . . . . .		..		..
TOTAL—HEAD 8	<u>15,30,268*</u>	<u>11,02,000</u>	<u>5,000</u>	<u>2,000</u>
Carried over	<u>56,70,314</u>	<u>53,53,000</u>	<u>42,21,000</u>	<u>37,80,000</u>

* Includes Rs. 15,29,236 financed from Kidderpore Dockyard Suspense Account.

‡ Financed from Kidderpore Dockyard Suspense Account.

MILITARY SERVICES ESTIMATES

	ROYAL INDIAN			
	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	56,70,314	53,53,000	42,21,000	37,80,000

HEAD 9.—MISCELLANEOUS.

A.—EXPENDITURE IN INDIA—

(1) Medical Stores	6,000	6,000
(2) Piloting and towing, etc., of Royal Indian Marine ships	18,000	12,000
(3) Passage and convey- ance of officers and men	28,000	21,000
(4) Cost of leave conces- sion passages	60,000	58,000
(5) Repairs to His Majes- ty's Ship of War in Indian seas	80,000	75,000
(6) Coal and oil fuel sup- plied to His Majesty's ships of war in Indian seas.	2,21,000	2,30,000
(7) Repairs to Royal Indian Marine ships and vessels at outstations	5,000	2,000
(8) Allowance to Marine offi- cers for passing in oriental languages	1,000	1,000
(9) Fees and allowances to examiners and interpre- ters	1,000	1,000
(10) Customs duty on im- ported stores	37,000	37,000
(11) Payments on account of medical treatment of Bri- tish officers of the Superior Civil Service . . . . .	..	..
(12) Freight on imported stores	4,000	4,000
(13) Miscellaneous	8,000	8,000
(14) "Special Services-Burma 1931"		

Carried over	{	4,69,000	4,55,000
		4,69,000	4,55,000
		56,70,314	53,53,000

MARINE—*contd.*

NUMBERS.		Accounts,	Budget	Revised	Budget
1931-	1932-	1930-31.	Estimate,	Estimate,	Estimate,
32.	33.		1931-32.	1931-32.	1932-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		56,70,314	53,53,000	42,21,000	37,80,000
			4,69,000		4,55,000
HEAD 9.—MISCELLANEOUS—<i>concl.</i>					
EXPENDITURE IN INDIA—<i>concl.</i>					
(15) Reserve with the F. O. C. and D. R. I. M. for emergent marine measures.			52,000		2,000
<i>Deduct.</i> —Value of imported coal supplied to His Majesty's Ships of War in Indian Seas and of imported stores used on repairs to His Majesty's Ship 'Triad'			1,00,000		1,00,000
TOTAL		4,48,223	4,21,000	4,10,000	3,57,000
B.—EXPENDITURE IN ENGLAND—					
(1) Contribution towards the expenses of His Majesty's ships of war in Indian seas			13,36,000	13,52,000	13,48,000
(2) Miscellaneous			88,000	80,000	80,000
TOTAL		14,32,737	14,24,000	14,32,000	14,28,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND.					
		18,835	..	10,000	..
TOTAL HEAD 9		18,99,795	18,45,000	18,52,000	17,85,000
HEAD 10.—WORKS EXPENDITURE.					
(1) Major Works			..	..	..
(2) Minor Works			17,000		17,000
(3) Maintenance			1,04,800		1,00,000
(4) General charges			1,16,000		1,21,720
2	.. (5) Establishment		4,300		2,000
(6) Tools and Plant			100		280
(7) Dockyard works			..		..
(8) <i>Deduct.</i> — Cost of Europe stores used on minor works and maintenance carried out by the Dockyard authorities			3,000		6,000
TOTAL—HEAD 10		5,40,600*	2,39,000	2,78,000	2,35,000
Carried over		81,10,709	74,37,000	63,51,000	58,00,000

* Includes Rs. 2,79,770 financed from Kidderpore Dockyard Suspense Account.

ROYAL INDIAN MARINE—*concl'd.*

	Accounts, 1930.31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
Brought forward . . .	81,10,709	74,37,000	63,51,000	58,00,000
HEAD 11.—NON-EFFECTIVE CHAR- GES.				
A.—EXPENDITURE IN INDIA—				
(1) Pensions		1,45,000		1,52,000
(2) Pensions paid under Admiralty Scheme		3,700		3,700
(3) Equated payments of commuted value of pensions under C.S.R. charged to capital		13,000		17,000
(4) Commutations of pen- sions financed from Revenue . . . . .		..		..
Awards from Civil Com- passionate Fund to Civilian employees paid from Military Estimates		1,300		1,300
	1,57,896	1,64,000	1,66,000	1,74,000
B.—EXPENDITURE IN ENGLAND—				
R. I. M. Retired pay		7,28,000	6,64,000	6,80,000
Indian Navy Retired pay		1,000	1,000	1,000
Pensions, R. I. M.		92,000	1,25,000	90,000
	7,63,164	8,21,000	7,90,000	7,71,000
C.—EXCHANGE ON EXPENDI- TURE IN ENGLAND				
	9,764	..	5,000	..
TOTAL—HEAD 11	9,30,824	9,85,000	9,61,000	9,45,000
TOTAL EXPENDITURE	90,41,533	84,22,000	73,12,000	67,45,000

RECEIPTS.

A.—RECEIPTS—

INDIA—

(I) Dockyard services and supplies	1,64,803	2 17,000	1,00,000	1,33,000
(II) Sale proceeds of stores	41,186	36,000	40,000	36,000
(III) Sale proceeds of ves- sels	20,501	5,000	18,000	5,000
(IV) Hire of vessels	47,614	40,000	10,000	16,000
(V) Miscellaneous—				
A.—RECEIPTS IN INDIA	18,78,601	11,70,000	1,30,000	38,000
B.—RECEIPTS IN ENGLAND	42,742	4,000	21,000	4,000

C.—EXCHANGE ON RECEIPTS
IN ENGLAND

	598	..	..	..
TOTAL HEAD V	19,21,939	11,74,000	1,51,000	42,000
(VI) Pensions	3,080	10,000	10,000	10,000
TOTAL RECEIPTS	21,99,128*	14,82,000‡	3,29,000	2,42,000

* Includes Ra. 18,37,551 on account of receipts from Kidderpore Dockyard Suspense Account.

‡ Includes Ra. 11,00,000 on account of receipts from Kidderpore Dockyard Suspense Account.

SERVICES—contd.

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Amalgamated Estimate, 1932-33. Rs.
Brought forward .		78,65,520		30,58,000
MAIN HEAD A.—WORKS—contd.				
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 .				45,000
(ii) <i>Ajmere.</i> —Buildings and furniture for the 3rd King George's Royal Indian Military School . . .				46,000
		1,49,000		91,000
II.—New Works—				
TOTAL 3 (a) TRAINING AND EDUCATIONAL INSTITUTIONS		1,49,000		91,000
(b) Ordnance Depots—				
I.—Works in progress—				
(i) <i>Ferozapore.</i> —Renewal of roofs of the arsenal build- ings				22,000
(ii) <i>Quetta.</i> —Provision of mag- azine and explosive stores				21,000
		4,80,708		43,000
II.—New Works—				
		4,80,708		43,000
Carried over .		1,49,000		91,000
		78,65,520		30,58,000

MILITARY ENGINEERS

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward		78,65,520		30,58,000
		1,49,000		91,000
		4,80,706		43,000
MAIN HEAD A.—WORKS—concl.				
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.—concl.				
Detailed heads—concl.				
(b) Ordnance Depots—concl.				
II.—New Works—concl.				
		4,50,000		..
TOTAL 3 (b) ORDNANCE DEPOTS		9,30,706		43,000
(c) Ordnance Inspection—				
I.—Works in progress—				
	
II.—New Works—				
		30,000		..
TOTAL 3 (c) ORDNANCE INSPECTION		30,000		..
(d) Indian Army Service Corps Depots—				
I.—Works in progress—				
		81,000		..
II.—New Works—				
		88,550		..
TOTAL 3 (d) INDIAN ARMY SERVICE CORPS DEPOTS		1,69,850		..
(e) Medical Store Depots	
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		12,79,556		1,34,000
Carried over		91,45,076		31,92,000

SERVICES—*contd.*

	Accounts, 1930-31. Rs.	Budget Estimate, 1931-32. Rs.	Revised Estimate, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.
Brought forward .		91,45,076		31,92,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 4.—SPECIAL WORKS—				
Detailed heads—				
(a) Defences—				
I.—Works in Progress—				
(i) <i>Drosh.</i> —Reconstruction of Fort				1,00,000
		2,00,000		1,00,000
II.—New Works—				
				..
TOTAL 4 (a) DEFENCES .		2,00,000		1,00,000
(b) Mobilization—				
I.—Works in progress—				
(i) <i>Lahore.</i> —Water supply scheme Ordnance and supply Base Depots .				2,92,000
(ii) <i>Lahore.</i> —Provision of a large mobilization shed and a railway siding thereto in the Ordnance Base Depot .				52,000
(iii) <i>Quetta.</i> —Certain addi- tions and alterations to “G” Supply Depot .				25,000
		9,50,000		3,69,000
II. New works—				
(i) <i>Landi-Kotal.</i> —Ammuni- tion dug-outs .				21,000
(ii) <i>Lahore.</i> —Roads in Ordnance Base Depot .				27,000
(iii) <i>Landi-Kotal.</i> —Road to Mechanical Transport Park- ing Area and metalling Mechanical Transport Park- ing Area .				30,000
(iv) <i>Lahore.</i> —Drainage and road construction including regrading Shalimar over- flow canal				53,000
				1,31,000
TOTAL 4 (b) MOBILIZATION WORKS .		9,50,000		5,00,000
Carried over .		11,50,000		6,00,000
		91,45,076		31,92,000

MILITARY ENGINEER

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		91,45,076		31,92,000
		11,50,000		6,00,000
MAIN HEAD A.—WORKS—concl.				
SUB-HEAD 4.—SPECIAL WORKS—concl.				
Detailed heads—concl.				
(c) Miscellaneous—				
I.—Works in progress—				
(i) <i>Thal.</i> —Reconstruction of cantonment				70,000
(ii) <i>Mir Ali.</i> —Accommoda- tion for the garrison.				2,63,000
(iii) <i>Razmak.</i> —Accommoda- tion in Lower Camp				5,50,000
		22,00,000		8,83,000
II.—New Works—	
TOTAL 4 (c)—MISCELLANEOUS		22,00,000		8,83,000
TOTAL 4.—SPECIAL WORKS		33,50,000		14,83,000
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—				
TOTAL 5 (e) DRAINAGE		72,000		..
(f) Conservancy
TOTAL 5.—LANDS, COMMUNICATIONS AND DRAINAGE		72,000		..
Carried over		1,25,67,076		46,75,000

SERVICES—*contd.*

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,25,67,076		46,75,000
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				1,30,000
(ii) Southern Command				55,000
(iii) Eastern Command				75,000
(iv) Western Command				35,000
(v) Burma District				5,000
		5,32,000		3,00,000
II.—New Works—				
		1,750		
TOTAL 6.—FURNITURE.		5,33,750		3,00,000
. Carried over		1,31,00,826		49,75,000

MILITARY ENGINEER

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,31,00,826		49,75,000

MAIN HEAD A.—WORKS—*contd.*

SUB HEAD 7.—INSTALLATIONS.

Detailed heads—

(a) Water Supply—

I.—Works in progress—

(i) <i>Rawalpindi</i> .—Improvements to water supply, West Ridge				1,96,000
(ii) <i>St. Thomas Mount</i> .—Provision of water supply				35,000
(iii) <i>Nasirabad</i> .—Improvements to water supply				1,01,000
(iv) <i>Cawnpore</i> .—Provision of piped water supply				85,000
(v) <i>Delhi Fort</i> .—Provision of independent supply of electricity and water				1,12,000
		6,91,000		5,29,000

II.—New Works—

(i) <i>Lucknow</i> .—Provision of new water supply installation				1,00,000
		4,00,000		1,00,000

Total 7 (a) Water Supply		10,91,000		6,29,000
Carried over		10,91,000		6,29,000
		1,31,00,826		49,75,000

SERVICES—contd.

	Acco.nts, 19230-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
Brought forward		1,31,00,826		49,75,000
		10,91,000		6,29,000

MAIN HEAD A.—WORKS—contd.
SUB-HEAD 7.—INSTALLATIONS—contd.
Detailed heads—contd.

(b) Electrical

I.—Works in progress—

(i) <i>St. Thomas Mount.</i> —Provision of electrical installation				8,000
(ii) <i>Mallapuram.</i> —Provision of electrical installation				16,000
(iii) <i>Calicut.</i> —Provision of electrical installation				6,000
		2,83,000		30,000

II.—New Works—

	
Total 7 (b) Electrical		2,83,000		30,000
Carried over		13,74,000		6,59,000
		1,31,00,826		49,75,000

MILITARY ENGINEER

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	- Ra.	Ra.	Ra.	Ra.
Brought forward		1,31,00,826		49,75,000
		13,74,000		6,59,000
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		13,74,000		6,59,000
Reserve for Mechanical Transport Buildings		18,00,000		9,50,000
Reserve for anti-malarial measures		1,15,000		50,000
Reserve for Major Works at Army and Command Headquarters		16,21,000		6,24,000
8. RESERVE FOR MINOR WORKS		16,32,174		8,00,000
9. LOSSES		..		..
Add—Regrants		5,00,000		..
Deduct—Probable surrenders for regrant		5,00,000		..
Add—Regrants for New Measures		4,00,000		..
Deduct—Probable surrenders for regrant		4,00,000		..
Deduct—On account of emergency cut in pay		..		30,000
TOTAL MAIN HEAD A.—WORKS	2,56,68,150	1,96,43,000	2,02,28,000	80,28,000
MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
1. Military Buildings—				
(a) Expenditure		65,45,000		63,08,000
(b) Deduct—Receipts on account of rent, etc., from other Departments of the Central Government		1,000		1,000
2. Military Roads in Cantonments		13,12,000		12,63,000
3. Military Roads ex-Cantonments		11,66,000		10,37,000
4. Furniture		12,07,000		9,52,000
5. Miscellaneous—				
(a) Expenditure		10,57,000		10,95,000
(b) Deduct—Receipts on account of rent, etc., from other Departments of the Central Government		..		..
Deduct—On account of emergency cut in pay		..		27,000
TOTAL MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	1,07,75,022	1,12,86,000	1,11,62,000	1,06,27,000
Carried over	3,64,43,172	3,09,29,000	3,13,90,000	1,86,55,000

SERVICES—*contd.*

	Accounts, 1930-31.	Budget. Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . .	3,64,43,172	3,09,29,000	3,13,90,000	1,86,55,000
MAIN HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.				
1. Water supply—				
(a) Expenditure		18,86,000		19,05,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government.		1,38,000		1,17,000
2. Electrical—				
(a) Expenditure		31,46,000		30,49,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government		2,35,000		2,17,000
3. Ice		20,000		20,000
4. Miscellaneous Machinery		46,000		46,000
5. Renewals		3,73,000		4,12,000
<i>Deduct</i> —On account of emergency cut in pay . . . . .		..		82,000
TOTAL MAIN HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	48,83,522	50,98,000	51,04,000	50,16,000
MAIN HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings—				
(a) Expenditure		12,89,000		14,69,000
(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		1,20,000		1,64,000
3. Rates and taxes		4,01,000		4,04,000
4. Payments on account of compensation for quarters, etc.		96,000		1,01,000
5. Payments for railway sidings and platforms		2,17,000		2,81,000
6. Care of vacant buildings		1,60,000		1,61,000
7. Miscellaneous		89,000		86,000
TOTAL MAIN HEAD D.—GENERAL CHARGES	24,17,228	23,72,000	27,41,000	26,66,000
MAIN HEAD E.—ESTABLISHMENT.				
India, including debits and credits from other Departments		64,38,000		67,16,000
<i>Deduct</i> —On account of emergency cut in pay . . . . .		..		6,11,000
TOTAL MAIN HEAD E.—ESTABLISHMENT	66,06,049	64,38,000	65,95,000	61,05,000
MAIN HEAD F.—TOOLS AND PLANT.				
India, including debits and credits from other Departments	3,15,760	3,92,000	3,58,000	3,72,000
Carried over	5,06,65,731	4,52,29,000	4,61,88,000	3,28,14,000

MILITARY ENGINEER

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs	Rs.	Rs.	Rs
Brought forward	5,06,65,731	4,52,29,000	4,61,88,000	3,28,14,000
MAIN HEAD G.—SUSPENSE (EX- CLUDING EXPENDITURE IN ENG- LAND)	—16,15,111	—7,000	—96,000	40,000
MAIN HEAD H.—DEDUCT ENGLISH COST OF STORES	1,54,757	1,25,000	90,000	57,000
TOTAL INDIA	4,88,95,863	4,50,97,000	4,60,02,000	3,27,97,000
ENGLAND:				
(1) Furlough pay, etc., of Royal Engineer personnel		3,28,000	4,04,000	3,96,000
(2) Leave and Deputation salaries, etc.		16,000	3,000	*7,000
(3) Stores for India		1,25,000	89,000	57,000
TOTAL ENGLAND	5,38,362	4,69,000	4,96,000	4,60,000
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	6,958	..	3,000	..
TOTAL EXPENDITURE MILITARY EN- GINEER SERVICES	4,94,41,183	4,55,66,000	4,65,01,000	3,32,57,000

* Includes Rs. 1,000 on account of emergency cut in pay.

SERVICES—concl'd.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Rs.	Rs.	Rs.	Rs.
XXXVIII.—MILITARY ENGINEER SERVICES.				
RECEIPTS IN INDIA.				
1. Rents—				
(a) Buildings		7,68,000		7,92,000
(b) Furniture		44,000		50,000
(c) Internal Electrical Installations and hire of fans		53,000		56,000
(d) Miscellaneous (Hire of Tools and Plant, etc.)		19,000		12,000
2. Recoveries on account of supply of—				
(a) Water		12,80,000		13,94,000
(b) Electric Energy		9,14,000		9,55,000
3. Sales of Government property				
		2,87,000		2,20,000
4. Miscellaneous (Fines, refunds, unclaim- ed deposits, etc.)				
		3,03,000		1,81,000
5. Receipts from Land sale suspense account				
		20,00,000		10,00,000
6. Receipts by transfer from payments made by Bombay Government for replacement of buildings displaced in connection with Karachi Deve- lopment Scheme				
	
7. Fractional difference				
	
TOTAL INDIA	43,92,007	56,68,000	36,00,000	46,60,000
England—				
Miscellaneous . . . . .		..		..
TOTAL ENGLAND	923	..	..	..
Exchange	12	..	..	..
TOTAL RECEIPTS MILITARY ENGINEER SERVICES	43,92,942	56,68,000	36,00,000	46,60,000

MILITARY SERVICES ESTIMATES

	TRANSFERS TO AND FROM			
	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	Ra.	Ra.	Ra.	Ra.
Expenditure.				
50-A.—Transfer to Military Reserve Fund	24,15,319	..	18,98,000	..
Receipts.				
XXXVIII.-A.—Transfer from Military Reserve Fund . . . . .	..	28,76,000	..	37,01,000

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 1930-31 was Rs. 24.15 lakhs. It is anticipated that a further sum of Rs. 18.98 lakhs will be credited to the account in 1931-32. In the Military services estimates for 1932-33 a credit of Rs. 37.91 lakhs has been taken by transfer from the suspense account-- Military Reserve Fund.