

BUDGET ESTIMATES

.OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN MARINE)

FOR THE YEAR

1933-34

AND OF

CONNECTED RECEIPTS

A

GENERAL SUMMARY OF ESTIMATES.

Head	Accounts, 1931-32,			Budget Estimate, 1932-33,			Revised Estimate, 1932-33,			Budget Estimate, 1933-34.		
	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 XXIV DEFENCE SERVICES— EFFECTIVE	46,15,05,470	3,18,17,007	42,96,88,463	42,33,97,000	3,02,17,000	39,36,80,000	42,07,70,000	2,99,89,000	39,07,81,000	41,96,58,000	3,16,89,000	38,79,69,000
⁴⁹ XXV DEFENCE SERVICES— NON-EFFECTIVE	8,70,45,860	94,57,213	7,75,88,647	8,52,99,000	77,83,000	7,75,11,000	8,51,08,000	78,67,000	7,72,41,000	8,55,09,000	53,38,000	8,01,71,000
⁵⁰ XXVIII DEFENCE RESERVE FUND.	1,03,22,890	..	1,03,22,890	..	37,91,000	-37,91,000	..	6,22,000	-6,22,000	..	61,40,000	-61,40,000
TOTAL	53,88,74,220	4,12,74,220	51,76,00,000	50,91,96,000	4,17,96,000	46,74,00,000	50,53,78,000	3,84,78,000	46,74,00,000	50,51,67,000	4,31,67,000	46,20,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Military Services have been rearranged as follows with effect from 1933-34 :—

- ⁴⁸
 Head XXXVI—Defence Services—Effective (sub-divided into eleven account heads) :—
 Head 1/I.—Fighting Services,
 Head 2/II.—Administrative Services.
 Head 3/III.—Manufacturing Establishments (including stores).
 Head 4/IV.—Army Headquarters, Staff of Commands, etc.
 Head 5/V.—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. M.).
 Head 6/VI.—Special Services.
 Head 7/VII.—Transportation, Conservancy, Hot weather establishments and Miscellaneous.
 Head 8/VIII.—Military Engineer Services (including stores.)
 Head 9/IX.—Auxiliary and Territorial Forces.
 Head 10/X.—Royal Air Force (including stores.)
 Head 11/XI.—Royal Indian Marine (including stores.)
- ⁴⁹
 Head XXXVIII—Defence Services—Non-effective (sub-divided into three account heads.)
 Head 1/I.—Army.
 Head 2/II.—Royal Air Force.
 Head 3/III.—Royal Indian Marine.
- ⁴⁹
 Head XXXVIII —Defence Reserve Fund.

2. The Army Department of the Government of India (in which is included the Marine Department), controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the 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.

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

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1933-34 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
EXPENDITURE—			
48.—DEFENCE SERVICES—EFFECTIVE			
1.—FIGHTING SERVICES	13,79,67,000	3,24,49,000	17,04,13,000
2.—ADMINISTRATIVE SERVICES	6,11,95,000	42,42,000	6,54,37,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,18,93,000	24,22,000	2,43,15,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,85,73,000	11,77,000	1,97,50,000
5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISH- MENTS, M. E. S., R. A. F. AND R. I. M.)	4,04,51,000	40,67,000	4,45,18,000
6.—SPECIAL SERVICES	8,000	..	8,000
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	1,98,25,000	89,45,000	2,87,70,000
8.—MILITARY ENGINEER SERVICES (IN- CLUDING STORES)	3,64,69,000	4,06,000	3,68,75,000
9.—AUXILIARY AND TERRITORIAL FORCES	68,39,000	..	68,39,000
10.—ROYAL AIR FORCE (INCLUDING STORES)	95,72,000	61,40,000	1,57,12,000
11.—ROYAL INDIAN MARINE (INCLUDING STORES)	37,98,000	32,21,000	70,19,000
TOTAL	<u>35,65,90,000</u>	<u>6,30,68,000</u>	<u>41,96,58,000</u>
49.—DEFENCE SERVICES NON-EFFECTIVE—			
1. ARMY	3,51,37,000	4,91,17,000	8,42,54,000
2. ROYAL AIR FORCE	32,000	3,10,000	3,42,000
3. ROYAL INDIAN MARINE	1,64,000	7,49,000	9,13,000
TOTAL	<u>3,53,33,000</u>	<u>5,01,76,000</u>	<u>8,55,09,000</u>
50. DEFENCE RESERVE FUND . . . . .	..	..	..
TOTAL EXPENDITURE	<u>39,19,23,000</u>	<u>11,32,44,000</u>	<u>50,51,67,000</u>

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1933-34 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XXXVI.—DEFENCE SERVICES-EFFECTIVE.			
I.—FIGHTING SERVICES	4,96,000	6,32,000	11,28,000
II.—ADMINISTRATIVE SERVICES	13,27,000	[22,000	13,49,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	68,39,000	..	68,39,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	50,000	..	50,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. M.)	1,30,87,000	4,90,000	1,35,77,000
VI.—SPECIAL SERVICES . . . . .	..	1,000	1,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	7,51,000	18,40,000	25,91,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	57,18,000	—	57,18,000
IX.—AUXILIARY AND TERRITORIAL FORCES.	25,000	—	25,000
X.—ROYAL AIR FORCE (INCLUDING STORES)	1,62,000	23,000	1,85,000
XI.—ROYAL INDIAN MARINE (INCLUD- ING STORES	2,20,000	6,000	2,26,000
TOTAL	2,86,75,000	30,14,000	3,16,89,000
XXXVII.—DEFENCE SERVICES NON-EFFECTIVE			
I. ARMY	18,00,000	35,33,000	53,33,000
II. ROYAL AIR FORCE . . . . .	..	..	..
III. ROYAL INDIAN MARINE	5,000	..	5,000
TOTAL	18,05,000	35,33,000	53,38,000
XXXVIII.—DEFENCE RESERVE FUND.	61,40,000	..	61,40,000
TOTAL RECEIPTS	3,66,20,000	65,47,000	4,31,67,000

**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.
45—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	14,04,76,000	..	..
B.—MISCELLANEOUS	—29,29,000	..	..
C.—INDIAN INFANTRY SERVING AT HONGKONG	4,20,000	..	..
TOTAL	13,79,67,000	..	..
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	..	27,80,000	..	..	..
B.—EDUCATION	..	85,10,000	..	..	..
C.—INDIAN ARMY SERVICE CORPS	1,72,52,000	..
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	20,77,000	..
E.—INDIAN ARMY VETERINARY CORPS	9,07,000	..
F.—INDIAN ARMY ORDNANCE CORPS	60,30,000
G.—MEDICAL COLLEGES AND SCHOOLS
H.—CENTRAL DISPOSALS ORGANISATION.
I.—MEDICAL SERVICES	15,000	..	1,30,13,000	..	..
J.—MILITARY ACCOUNTS OFFICES
K.—ECOLOGICAL ESTABLISHMENTS	4,86,000	..	..	..	..
L.—CANTONMENTS	15,37,000	..	..	..	..
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	16,19,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	10,42,000	..	..
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	..	5,34,000	..	..	..
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	2,01,000	..
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS
TOTAL	20,33,000	68,24,000	1,40,55,000	2,05,07,000	76,49,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MUNICIPAL STORE DEPOTS AND WORK- SHOPS
B.—INDIAN ARMY SERVICE CORPS	2,17,000	..
C.—ORDNANCE AND CLOTHING FACTORIES	1,14,76,000
D.—GRASS FARMS	44,81,000	..
E.—DAIRY FARMS	23,64,000	..
TOTAL	78,62,000	1,14,76,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	..	13,71,000	12,03,000	10,44,000	14,40,000
B.—STAFF OF COMMANDS	..	84,70,000	..	..	..
C.—STAFF OF DISTRICTS AND BRIGADES	..	77,00,000	..	..	..
TOTAL	..	1,25,41,000	12,03,000	10,44,000	14,40,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. M.)—					
A.—I. A. S. O.	3,09,30,000	..
B.—ANIMALS (REMOUNTS)	20,51,000	..
C.—I. A. O. O.	74,46,000
D.—ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH	24,000
TOTAL	3,29,81,000	74,70,000
CARRIED OVER	20,33,000	1,93,65,000	15,32,25,000	6,20,94,000	2,80,35,000

FOR THE YEAR 1933-34 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 Farms.	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.
..	14,04,76,000
..	29,29,000
..	4,20,000
..	13,79,67,000
..	27,80,000
..	85,10,000
..	1,72,62,000
..	20,77,000
..	9,87,000
3,20,000	60,80,000
..	3,20,000
..	1,80,28,000
..	95,81,000	..	..	..	95,81,000
..	4,88,000
..	15,37,000
..	16,19,000
..	10,42,000
..	5,34,000
..	2,01,000
..	2,21,000	2,21,000
3,20,000	95,81,000	..	..	2,21,000	6,11,95,000
28,55,000	28,55,000
..	2,17,000
..	1,14,78,000
..	44,81,000
..	28,64,000
28,55,000	2,18,93,000
..	4,12,000	94,000	2,36,000	..	16,03,000	..	..	74,03,000
..	34,70,000
..	77,00,000
..	4,12,000	94,000	2,36,000	..	16,03,000	..	..	1,85,73,000
..	3,09,30,000
..	20,51,000
..	74,46,000
..	24,000
..	4,04,51,000
31,75,000	4,12,000	94,000	2,36,000	95,81,000	16,03,000	..	2,21,000	23,00,79,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD

	Government of India.	Chief of the General Staff,	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
49—DEFENCE SERVICES—EFFECTIVE—					
<i>contd</i>					
BROUGHT FORWARD.	20,38,000	1,93,65,000	18,32,25,000	6,20,94,000	2,80,35,000
HEAD 6.—SPECIAL SERVICES—					
A.—TIBET FRONTIER . . . . .	..	..	..	8,000	..
TOTAL . . . . .	..	..	..	8,000	..
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,25,500	..	..	1,65,02,500	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	8,50,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	22,12,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,25,500	..	..	1,95,64,500	..
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	..	..	..	8,64,69,000	..
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES	..	..	68,39,000	..	..
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)	..	..	..	..	..
HEAD 11.—ROYAL INDIAN MARINE (INCLUDING STORES)	37,98,000	..	..	..	..
49—DEFENCE SERVICES—NON-EFFECTIVE					
HEAD 1.—ARMY . . . . .	..	..	3,51,37,000	..	..
HEAD 2.—ROYAL AIR FORCE . . . . .	..	..	..	..	..
HEAD 3.—ROYAL INDIAN MARINE	1,64,000	..	..	..	..
TOTAL	1,64,000	..	3,51,37,000	..	..
50.—DEFENCE RESERVE FUND	..	..	..	..	..
GRAND TOTAL	61,25,500	1,93,65,000	19,52,01,000	11,91,35,500	2,80,35,000

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

FOR THE YEAR 1933-34 BETWEEN CONTROLLING OFFICERS AT ARMY
QUARTERS—concl'd.

Director General, Indian Medical Service.	Assistant Military Sec- retary (Per- sonal) to His Excellency the Com- mander-in- Chief	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Account- ant General.	Director of Regulations and Forms.	Air Officer Command- ing, Royal Air Force.	Unallo- cated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81,75,000	4,12,000	94,000	2,36,000	95,81,000	16,03,000	..	2,21,000	28,00,79,000
..	8,000
..	8,000
..	1,66,28,000
..	8,60,000
..	22,12,000
..	1,35,000	1,35,000
..	1,35,000	1,98,25,000
..	3,64,69,000
..	68,59,000
..	95,72,000	..	95,72,000
..	87,98,000
..	3,51,37,000
..	32,000	..	32,000
..	1,64,000
..	32,000	..	3,53,33,000
..
81,75,000	4,12,000	94,000	2,36,000	95,81,000	16,03,000	96,04,000	3,56,000	39,19,23,000

responsible for the several services, a small portion of the sum placed at the disposal of each of these officer: being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget grants under the different heads and 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 DEFENCE SERVICES IN INDIA.

Comparative Statement of authorized establishments on 1st April 1932 and 1st April 1933, whose cost is chargeable wholly or partly to Indian Revenues.

	1933.							1932.						
	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.
1	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	2,875	399	10,425	...	5,222	2,943	439	2,866	399	10,410	..	5,246	2,943
(2) Artillery	551	9,374	301	10,766	...	4,111	2,329	554	9,476	303	10,906	..	4,193	2,329
(3) Engineers—Sappers and Miners.	153	180	208	9,543	...	726	1,678	113	179	143	6,876	..	300	1,679
(4) Pioneers . . . . .	..	..	2	102	...	..	..	103	..	134	8,797	..	341	1,221
(5) Infantry	2,624	28,935	2,296	87,451	...	6,214	24,170	2,635	28,933	2,307	87,870	..	6,046	24,120
(6) Signal Service	151	2,100	68	3,432	...	745	994	153	2,246	68	3,497	..	743	994
(7) Tank corps	130	1,142	..	..	...	256	..	100	1,166	..	..	..	256	..
(8) Indian Supplementary Reserve . . . . .	..	..	..	..	...	..	247	..	..	..	..	..	..	247
(9) Railway Nucleus Reserve	1	..	..	..	...	3	614	1	..	..	..	..	3	614
TOTAL FIGHTING UNITS	4,012	54,576	2,174	1,21,718	...	19,280	32,963	4,078	54,864	2,244	1,26,345	..(a)	19,416	34,166
II.—STAFF (Inclusive of personnel of administrative Services)—														
(1) Army Headquarters	131	61	11	..	683	364	..	130	42	11	..	708	368	..
(2) Command Headquarters	131	68	..	31	182	3	..	112	78	..	28	159	1	..
(3) Districts and Brigades	261	248	..	69	428	24	..	278	271	..	83	453	20	..
(4) Embarkation Staff	9	21	1	2	60	44	..	9	21	1	3	50	64	..
(5) Railway Transport Staff	1	18	..	..	2	..	..	1	17	..	..	2	..	..
(6) Miscellaneous	7	40	2	7	..	72	..	7	42	2	6	..	69	..
TOTAL STAFF	650	478	14	129	1,346	807	..	633	471	14	119	1,351	529	..
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)														
	104	132	14	90	61	508	..	104	145	15	84	50	308	..
IV.—EDUCATIONAL ESTABLISHMENTS														
	65	154	66	70	276	399	..	62	180	60	70	274	368	12

V.—INDIAN ARMY SERVICE CORPS.	441	794	279	13,405	1,324	5,711	4,611	443	811	287	13,456	1,336	5,796	4,567
Deduct—Numbers taken against Item II.	65	25	1	9	86	39	...	53	23	1	2	36	30	..
Balance	376	769	278	13,403	1,238	5,661	4,611	385	783	266	13,454	1,300	5,756	4,567
VI.—INDIAN ARMY ORDNANCE CORPS	108	594	6	1,128	569	191	85	99	610	6	1,407	593	191	55
Deduct—Numbers taken against Item II.	27	33	...	...	23	..	...	29	39	..	..	23	..	..
Balance	81	561	6	1,128	546	191	65	63	571	6	1,407	569	191	65
VII.—MEDICAL SERVICES	919	814	625	3,427	...	4,707	5,300	930	819	623	3,210	..	4,673	5,300
Deduct—Numbers taken against Item II	89	12	2	...	...	...	...	58	13	1	..	..	..	..
Balance	890	802	623	3,427	...	4,707	5,300	863	806	623	3,210	..	4,673	5,300
VIII.—VETERINARY SERVICES	81	4	105	500	55	90	77	60	4	99	568	55	90	222
Deduct—Numbers taken against Item II	17	...	...	...	9	..	...	17	..	..	..	9	..	..
Balance	44	4	105	500	46	90	77	43	4	99	568	46	90	222
IX.—REMOUNT SERVICES	81	18	3	145	306	2,018	...	32	18	17	154	309	2,641	..
Deduct—Numbers shown against Item II	6	...	...	...	8	...	...	6	..	..	..	8	..	..
Balance	20	18	3	145	298	2,018	...	26	18	17	154	301	2,641	..
X.—MISCELLANEOUS ESTABLISHMENTS (Inclusive of Military Accounts Department).	323	155	138	588	4,308	2,173	169	295	173	136	606	5,558	2,470	109
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	127	256	...	...	15	5	...	140	385	..	..	15	5	..
XII.—ROYAL AIR FORCE	256	1,981	4	175	521	745	...	244	1,640	1	140	464	750	..
ROYAL INDIAN MARINE	95	85	2	1,195	103	32	60	97	36	3	1,194	94	28	60
MILITARY ENGINEER SERVICES	225	219	...	..	1,210	521	...	239	224	..	..	1,214	521	..
TOTAL	7,154	60,038	4,410	1,42,026	10,105	37,467	43,267	7,170	60,500	4,503	1,46,351	11,336	37,806	44,661

(c) Included in columns 7 and 4.

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

Note 2.—Matrons are included in columns 3 and 10.

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

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

Note 5.—The numbers shown under 1932 differ in a few cases from those shown in the budget, 1932-33 owing to certain discrepancies in the previous year which have now been rectified.

OBSERVATIONS.

The total of the establishments of the Defence Services in India proper and Burma, exclusive of reservists, on 1st April 1933 is 2,61,856 against 2,67,756 on 1st April 1932 and 8,11,975 on 1st April 1922. The decrease of 5,900 in 1933 as compared with 1932 is made up of (1) 16 Officers with King's Commission, (2) 462 British other ranks (3) 87 Indian officers with Viceroy's Commission (4) 8,725 Indian other ranks (5) 1,171 clerks and other civilians and (6) 439 followers.

2. The number of Indian Officers holding King's Commission in the Indian Army within the authorised establishment in 1933 will be 143 excluding 10 officers in the employ of Political and Cantonments Departments.

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

1	1933.							1932.						
	Officers with King's Com-missions,	British other ranks.	Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARMY.														
A.—INDIA PROPER AND BURMA.														
II.—STAFF—														
(1) Army Headquarters—														
Commander-in-Chief and Personal Staff	6	1	2	...	2	2	...	6	..	2	..	4	2	..
Military Secretary's Branch	2	1	1	...	43	19	...	3	..	..	..	45	19	..
General Staff Branch	22	22	2	...	105	89	...	22	11	2	..	115	89	..
Adjutant General's Branch	22	9	2	...	139	93	...	22	2	2	..	145	93	..
Quartermaster General's Branch	22	5	2	...	107	61	...	22	4	2	..	109	61	..
Master General of Ordnance	25	21	...	...	204	96	...	25	20	2	..	205	97	..
Central Revision Section	2	2	...	...	22	2	...	1	2	..	..	24	2	..
TOTAL ARMY HEADQUARTERS	131	61	11	...	683	364	...	130	43	11	..	708	368	..
(6) Miscellaneous—														
Military Prisons and Detention Barracks	1	24	...	...	...	12	...	1	24	..	..	..	12	..
Personal Staff of Governor General	6	...	2	...	...	...	...	6	..	2	..	..	..	..
Garrison Quartermasters, Boat Camps, etc.. . . . .	..	6	..	7	..	60	...	..	6	..	6	..	67	..
TOTAL MISCELLANEOUS	7	40	2	7	..	72	..	7	43	2	6	..	99	..
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—														
Staff College	49	5	..	2	7	21	..	49	5	..	..	7	21	..
Small Arms Schools India—														
Headquarters	2	..	..	..	2	..	..	2	..	..	..	2	..	..
Pachmarhi Wing	6	26	7	29	6	55	..	6	26	7	26	6	54	..
Ahmednagar Wing	9	15	1	11	4	17	..	9	15	1	12	3	17	..
Physical Training—														
Inspectors . . . . .	..	4	..	..	..	..	..	..	4	..	..	..	..	..
Ambala School	5	9	..	17	6	25	..	5	11	1	17	6	26	..
Equitation School	5	6	1	14	2	303	..	5	6	1	13	2	306	..
Senior Officers' School	6	5	..	5	5	7	..	6	5	..	5	5	7	..
Artillery School	7	10	2	1	2	40	..	7	10	2	1	2	39	..
Tank Corps School	5	29	..	1	1	15	..	5	29	..	..	1	16	..
Education of Military Medical pupils . . . . .	..	..	..	..	12	..	..	..	..	..	..	12	..	..
Army Signal School	6	13	2	10	2	20	..	6	13	2	10	2	20	..
TRAINING ESTABLISHMENTS	104	132	14	90	51	508	..	104	145	15	84	50	506	..

IV.—EDUCATIONAL ESTABLISHMENT—
Supervising and Inspecting staff—

Army Headquarters	..	5	4	..	2	..	..	..	4	4	4	..	2	..	..
Command Headquarters	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Districts	21	11	13	..	..	..	..	..	21	11	13	..	..	..	..
Garrison schools, British troops	..	98	..	..	137	..	..	..	..	125	..	..	141	..	..
Garrison schools, Indian troops	..	..	..	..	..	..	..	..	..	..	..	..	24	..	..
School of Education, Headquarters	3	5	2	2	86	44	..	..	3	5	2	2	86	44	..
School of Education, Educational wing	5	5	6	11	..	..	..	..	5	5	6	11	..	..	..
School of Education, Antigua wing	3	9	1	20	1	9	..	..	3	9	1	20	1	9	..
Lawrence Royal Military School, Sanawar	1	9	..	..	54	134	..	..	1	9	..	..	54	107	..
Lawrence Military Asylum, Murree	..	8	..	..	..	..	..	..	..	8	..	..	..	..	..
Lawrence Military Asylum, Abu	..	8	..	..	2	..	..	..	..	8	..	..	2	..	..
Prince of Wales' Royal Indian Military College, Dehra Dun.	..	2	1	..	23	54	..	..	..	2	1	..	24	54	..
Kitchener College Nowgong	6	3	7	9	27	23	..	..	6	3	7	9	24	38	13
King George's Royal Military Schools	3	3	19	21	23	99	..	..	3	3	19	21	23	99	..
Board of Examiners	1	..	..	..	8	2	..	..	1	..	..	..	8	2	..
Officers studying in China and Japan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Indian Military Academy, Dehra Dun	18	8	2	7	67	34	..	..	12	8	1	8	31	15	..
TOTAL EDUCATIONAL ESTABLISHMENTS	65	154	55	70	875	899	..	62	180	60	70	374	368	12	..

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	13	8	..	..	..	..	..	..	16	8	..	..	..	..	..
Command Headquarters	16	4	..	..	..	..	..	..	16	4	..	..	..	..	..
District Headquarters	23	10	..	..	..	..	..	..	23	13	..	..	..	..	..
Embarkation Staff	8	8	1	2	86	30	..	..	8	8	1	2	86	30	..
Training Institutions	..	..	..	80	..	..	..	..	..	..	..	80	..	..	..
Supply Companies and Supply Depots	108	812	68	..	547	1,401	..	..	105	828	74	..	558	1,561	210
Animal Transport	48	39	129	9,845	95	1,403	1,576	49	40	130	9,892	97	1,408	1,322	..
Mechanical Transport units	91	170	63	2,839	195	1,204	3,035	95	174	64	2,848	198	1,386	3,035	..
Mechanical Transport Depot	13	18	9	433	17	75	..	13	14	9	482	17	77	..	..
Central Mechanical Transport storesdepot	5	19	..	20	123	100	..	5	19	..	19	123	28	..	..
Mechanical Transport Workshops	21	103	7	155	109	1,350	..	21	102	7	165	105	1,186	..	..
Vehicle Reserve Depot	2	8	2	60	13	109	..	2	8	2	55	13	80	..	..
Technical Inspectors M. T.	14	7	..	21	12	15	..	14	5	..	18	12	9	..	..
I. A. S. O. Training Establishment	4	1	..	..	2	5	..	4	1	..	..	2	5	..	..
School of Cookery	1	4	..	..	1	6	..	1	4	..	..	1	4	..	..
I. A. S. O. Record office	5	5	..	..	54	13	..	5	5	..	..	54	13	..	..
Reserve for leave, etc.—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mechanical Transport	82	52	..	..	86	..	..	87	52	..	..	87	..	..	..
Animal Transport	10	3	..	..	10	..	..	7	3	..	..	9	..	..	..
Supply Services	32	28	..	..	74	..	..	27	23	..	..	74	..	..	..
TOTAL INDIA ARMY SERVICE CORPS	441	794	279	13,405	1,324	5,711	4,611	448	811	287	13,456	1,336	5,786	4,567	..

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

	1932.							1933.							
	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
VI.—INDIAN ARMY ORDNANCE CORPS—															
Army Headquarters	12	8	..	..	..	..	..	..	12	8	..	..	..	..	..
Command Headquarters	5	7	..	..	..	..	..	..	5	7	..	..	..	..	..
District Headquarters	10	18	..	..	..	..	..	..	11	24	..	..	..	..	..
Ordnance and Clothing depots [Head 2-F.	51	484	6	1,125	532	191	85	46	484	6	1,590	562	191	85	..
(a).															
L. A. O. C. School of Instruction [Head 2-F. (b)].	2	2	..	2	7	..	..	1	2	..	2	7	..	..	..
Reserve for leave, etc.	28	75	..	..	..	..	..	16	84	..	..	..	..	..	..
TOTAL INDIAN ARMY ORDNANCE CORPS	102	504	6	1,128	569	191	85	92	610	6	1,607	592	191	85	
VII.—MEDICAL SERVICES—															
Royal Army Medical Corps—															
Army Headquarters	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..
Command Headquarters	9	..	..	..	..	..	..	..	9	..	..	..	..	..	..
District Headquarters	16	..	..	..	..	..	..	..	18	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..
L. H. C. etc.	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Hospitals	212	866	..	..	..	..	..	..	210	864	..	..	..	..	..
Military Food Laboratory	1	7	..	..	..	..	..	..	1	7	..	..	..	..	..
Ordnance Inspection and Chemical Defence Research.	1	..	..	..	..	..	..	..	1	1	..	..	..	..	..
Reserve for leave, etc.	18	..	..	..	..	..	..	..	18	1	..	..	..	..	..
	264	873	..	..	..	..	..	..	264	873	..	..	..	..	..
Indian Medical Service—															
Army Headquarters	4	..	..	..	..	..	..	..	3	..	..	..	..	..	..
Command Headquarters	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..
District Headquarters	13	..	..	..	..	..	..	..	16	..	..	..	..	..	..
Lawrence Royal Military School, Banawar	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops	4	..	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps	9	..	..	..	..	..	..	..	7	..	..	..	..	..	..
Hospitals	260	..	..	..	..	..	..	..	229	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	51	..	..	..	..	..	..	..	87	..	..	..	..	..	..
	354	..	..	..	..	..	..	..	354	..	..	..	..	..	..
Army Dental Corps—															
Army Headquarters	23	39	..	..	..	..	..	..	23	39	..	..	..	..	..
Hospital	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	23	39	..	..	..	..	..	..	23	39	..	..	..	..	..

Indian Medical Department														
Army Headquarters	2	2							2	1				
Command Headquarters	1													
District Headquarters	7													
Embarkation staff	2													
Indian Hospital Corps	204	890							201	391				
Hospitals														
R. I. Military College Dehra Dun	1								1					
Medical Store Depots	7	8							7	8				
Army Ordnance and Clothing Factories	6	6							6	6				
Lawrence Royal Military School, Murree.									1					
Kloehner College, Newong														
Remount Depots	2	2							2					
Lawrence Royal Military School, Banawal														
King George's Royal Military Schools														
Indian Military Academy	1	1												
Education of Military Medical pupils	1								1					
Governor-General's Body Guard														
Cantonment Hospital														
Reserve for leave, etc.	60	40							65	40				
		151								151				
	859	605							864	604				

Female Nurses, etc.—														
Army Headquarters	1								1					
Hospitals	278	43							278	43				
	279	43							279	43				

Indian Hospital Corps—														
Medical Services			20	8,427		4,707	5,300			19	3,210		4,673	5,300
			20	8,427		4,707	5,300			19	3,210		4,673	5,300
TOTAL MEDICAL SERVICES	919	814	625	8,427		4,707	5,300	90	819	623	3,210		4,673	5,300

VIII.—VETERINARY SERVICES—														
Army Headquarters	2								2					
Command Headquarters	4								4					
Districts	11								11					
Veterinary hospitals	87	8	105	500	43	87	77		86	8	99	568	43	87
Army Veterinary Schools	3	1			1	1			2	1			1	1
Veterinary Record office														
Reserve for leave, etc.	5				3	2			5					
TOTAL VETERINARY SERVICES	61	4	105	500	55	90	77	60	4	90	568	55	90	222

IX.—REMOUNT SERVICES—														
Army Headquarters	2								2					
Command Headquarters	8								4					
Remount depots	11	17	8	145	85	1,623			9	17	14	154	85	1,634
Breeding operations	10	1			213	995			13	1	8		216	1,007
Leave Reserve	4								5					
TOTAL REMOUNT SERVICES	31	18	8	145	306	2,618			32	18	17	154	309	2,641

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*concl'd.*

	1932.							1932.							
	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	2	..	5	110	..	60	..	2	..	5	112	..	62	..	
Governor General's Band	..	23	..	..	..	6	..	..	23	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army	115	..	..	..	..	..	..	80	..	..	..	..	..	..
Medical Store depots . . . . .	..	..	..	..	165	554	..	..	..	..	..	165	554	..
Bakeries . . . . .	..	..	..	..	..	978	..	..	..	..	..	..	1,018	..
Butcheries . . . . .	..	..	..	..	..	28	169	..	..	..	..	..	28	169
Grass Farms	12	49	23	77	97	11	..	15	54	20	77	116	11	..	
Dairy Farms	4	..	..	..	279	11	..	4	..	..	..	282	11	..
Ordnance and Clothing Factories	43	24	..	2	676	67	..	50	20	..	2	766	91	..	
Ordnance Inspection and Chemical Defence Research	41	44	..	17	166	..	..	38	60	..	38	128	..	..
Controlled Flour Mills . . . . .	..	..	..	..	8	..	..	..	..	..	..	8	..	..
Military accounts offices	53	..	89	..	8,830	440	..	53	..	90	..	3,940	539	..	
Ecclesiastical establishments	7	..	..	843	..	..	..	7	..	..	843	..	..	..
Administration of Cantonments	36	..	15	..	..	..	..	36	..	15	..	..	..	..
Recruiting Staff	7	..	5	87	151	..	..	7	..	5	87	151	..	..
Hill Sanitaria and depots . . . . .	..	10	..	..	..	..	..	..	10	..	..	..	..	..
Military Attachés	2	..	1	..	..	..	..	2	..	1	..	..	..	..
Vocational Training Establishments	1	1	..	..	2	..	..	1	1	..	..	2	..	..
TOTAL MISCELLANEOUS ESTABLISHMENTS	323	155	138	586	8,868	2,173	169	295	173	136	606	8,559	2,420	169	
XI.—AUXILIARY AND TERRITORIAL FORCES.															
Army Headquarters	1	..	..	..	2	2	..	2	2	..	..	2	2	..
Command Headquarters	2	2	..	..	4	2	..	1	2	..	..	4	2	..
District Headquarters	4	6	..	..	8	..	..	4	6	..	..	8	..	..
Auxiliary Force	47	210	..	..	..	..	..	57	338	..	..	..	..	..
Territorial Force	73	37	..	..	..	..	..	76	33	..	..	..	..	..
TOTAL AUXILIARY AND TERRITORIAL FORCES	127	256	..	..	15	5	..	140	385	..	..	15	5	..

DEFENCE SERVICES ESTIMATES

XII—ROYAL AIR FORCE—

Squadrons and Staff at Group, Wing Stations, and Wing Headquarters.	167	1,094	1	90	75	450	..	160	1,063	..	76	71	456	..
Heavy Transport Flight	..	..	..	..	..	..	..	5	9	..	..	..	..	..
Royal Air Force Hill Depot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Indian Air Force	12	16	..	52*	..	5	..	1	2	..	22†	..	..	..
Staff College, Quetta	2	..	..	..	..	..	..	2	..	..	..	..	..	..
R. A. F. Education	6	6	1	..	7	..	..	6	6	..	..	7	..	..
Royal Air Force Medical Service	11	27	..	..	..	..	..	10	27	..	..	..	..	..
Aircraft depot	24	550	1	23	241	151	..	29	576	1	35	33	159	..
Aircraft park	15	176	..	10	98	97	..	11	125	..	7	95	95	..
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	19	12	1	..	60	42	..	20	12	..	..	59	41	..
TOTAL ROYAL AIR FORCE	256	1,681	4	175	521	745	..	244	1,840	1	140	464	750	..

* Includes 15 apprentices for Indian Air Force.

† Indian apprentices for Indian Air Force.

DEFENCE SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1933 AND 1st APRIL 1932.

	1933.				1932.					
	Horses.	Foals.	Mares.	Bullocks.	Camels.	Horses.	Foals.	Mares.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,893	..	..	..	..	13,697	..	..	..	..
(2) Artillery	6,823	755	2,255	..	..	6,918	541	3,973	..	..
(3) Engineers—dapper and Miners.	245	..	408	28	..	364	..	330	28	..
(4) Infantry and Pioneer Battalions . . . . .	..	76	5,872	..	..	..	73	4,511	..	..
(5) Signals	1,263	45	611	..	..	1,312	12	660	..	..
TOTAL FIGHTING UNITS	22,224	876	10,746	26	..	22,591	651	11,424	26	..
II.—INDIAN ARMY SERVICES CORPS—										
Animal Transport . . . . .	..	397	13,258	12	3,946	183	436	13,711	12	4,128
Supplies . . . . .	..	..	..	..	..	..	4	..	..	..
III.—VETERINARY SERVICES.										
	..	72	..	..	..	..	130	..	..	..
IV.—REMOUNT SERVICES										
	(a) 5,534	..	(b) 2,556	1,185	..	(a) 6,906	..	(b) 2,580	1,378	..
V.—TRAINING ESTABLISHMENTS.										
	97	..	38	4	..	84	..	35	..	..
VI.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard.	92	..	..	..	..	92	..	..	..	..
TOTAL INDIA PROPER AND BURMA.	27,947	1,315	27,598	1,227	3,946	29,855	1,231	18,753	1,516	4,128

*Elephants.

(a)	1933.	1932.	(b)	1933.	1932.
Horses	1,647	2,759	Mules	550	400
Horses Stallion	813	351	Mules young stock	2,700	2,800
Blood mare and foals	114	105	Donkeys stallions	212	236
Horses, young stock	3,460	2,690	" mares	94	59
			" foals and yearling		
			" young stock		
	5,534	6,906		2,556	2,580

FOR THE YEAR 1933-34.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Head.	ACCOUNTS, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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.
I.—FIGHTING SERVICES.	18,41,79,760	21,00,200	18,20,79,560	17,55,48,000	10,93,000	17,44,55,000	17,37,67,000	15,65,000	17,22,02,000	17,04,15,000	11,28,000	16,92,87,000
I/II.—ADMINISTRATIVE SERVICES.	6,99,27,586	12,25,152	6,87,02,434	6,52,58,000	12,01,000	6,40,67,000	6,41,10,000	12,26,000	6,28,84,000	6,54,37,000	13,49,000	6,40,88,000
I/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,83,23,498	66,17,792	2,17,05,706	2,72,24,000	73,25,000	1,99,99,000	2,54,58,000	72,15,000	1,82,48,000	2,43,15,000	68,89,000	1,74,76,000
I/IV.—ARMY HEAD-QUARTERS, STAFF OF COMMANDS, ETC.	2,07,21,110	80,385	2,06,40,725	1,90,04,000	55,000	1,89,49,000	1,87,69,000	58,000	1,87,11,000	1,97,50,000	80,000	1,97,00,000
I/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., H. A. F. AND R. I. M.)	4,32,32,929	1,42,46,767	2,89,86,162	4,32,84,000	1,28,52,000	2,94,32,000	4,10,55,000	1,29,33,000	2,81,22,000	4,45,18,000	1,35,77,000	3,09,41,000
I/VI.—SPECIAL SERVICES.	23,23,810	9,326	23,18,984	9,000	1,000	8,000	4,10,000	4,000	4,06,000	8,000	1,000	7,000
I/VII.—TRANSPORTATION, CONVOY, HOUSING, ESTABLISHMENTS AND MISCELLANEOUS	2,00,80,711	28,79,863	2,72,01,048	3,13,17,000	26,07,000	3,57,10,000	2,88,81,000	27,55,000	2,61,26,000	2,87,70,000	25,91,000	2,61,79,000
I/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	4,60,96,780	38,83,988	4,22,12,792	3,32,57,000	46,60,000	2,85,97,000	3,90,40,000	36,24,000	3,54,16,000	3,62,72,000	57,18,000	3,11,57,000
I/IX.—AUXILIARY AND TERRITORIAL FORCES	68,13,686	33,675	67,80,011	64,36,000	25,000	64,11,000	78,00,000	25,000	77,75,000	68,39,000	25,000	68,14,000
I/X.—ROYAL AIR FORCE (INCLUDING STORES)	2,05,53,515	3,61,771	2,01,91,744	1,56,60,000	1,66,000	1,54,94,000	1,56,05,000	2,34,000	1,53,71,000	1,57,12,000	1,85,000	1,55,27,000
I/XI.—ROYAL INDIAN MARINE (INCLUDING STORES)	62,47,085	3,77,788	58,69,297	58,00,000	2,32,000	55,68,000	58,75,000	3,50,000	55,25,000	70,19,000	2,26,000	67,93,000
TOTAL	46,15,05,470	8,18,17,007	42,96,88,463	42,88,97,000	3,02,17,000	39,26,80,000	42,07,70,000	2,99,89,000	39,07,81,000	41,96,68,000	3,16,69,000	3,579,00,000

EXPLANATIONS.

Budget, 1933-34 (net) is less than budget 1932-33 (net) by 57 lakhs roundly. The decrease is due to the following causes:—

	In lakhs of rupees.
<i>Decreases—</i>	
1. Further retrenchments	70
2. Decision to pay officers of the British service (Regimental and with R. A. F. squadrons) in arrears instead of within the month commencing from pay for April 1933	12
3. Pay of British soldiers including marriage allowances payable in England. The decrease is mainly due to men coming on lower rates of pay	25
4. Pay of Indian officers and other ranks of fighting services based on progress of actuals	5
5. Leave allowances paid by non-military departments	4
6. Military Accounts Department being the full effect of retrenchments introduced in 1932-33	9
7. Reduced demands on factories	10
8. Economies in grass farms	6
9. Transportation due to curtailment of moves, economies and use of government transport instead of hired transport	23
10. Other miscellaneous savings (net). These represent mostly the result of the general appeal for economies and further savings accruing from retrenchments introduced in 1932-33	17
	1,81
<i>Increases—</i>	
1. New measures financed from the Defence Reserve Fund	61
2. Partial restoration of emergency cut in pay	53
3. Foodstuffs due to adoption of increased prices	10
	1,24
Net decrease	57

DEFENCE SERVICES ESTIMATES

EXPLANATIONS—cont'd.

Revised 1932-33 (net) is less than budget 1932-33 (net) by Rs. 29 lakhs roundly. The decrease is mainly due to the following causes :—

	In lakhs of rupees.
<i>Decreases—</i>	
1. Expenditure on fighting troops mainly due to an underestimate of the savings resulting from retrenchments	16
2. Military Accounts Department due to further retrenchments	6
3. Grass farms due to retrenchments and economies	9
4. Foodstuffs representing the difference between budget rates and actual and anticipated purchase rates	17
5. Transportation mainly on account of curtailment of moves as a measure of economy	22
6. Aden contribution due to savings in expenditure effected by His Majesty's Government.	2
7. Savings under various heads being mainly the result of the response to the general appeal for economies	24
8. Gain on exchange (net)	2
	98
<i>Increases—</i>	
1. Smaller transfers from the Land Sales Suspense Account	9
2. Cost of additional garrison in Bengal	20
3. Operation on the frontier by Royal Air Force	7
4. Arrear charges in connection with the Burma operations	3
5. Payment to the Government of Burma on account of arrear leave salaries debitible to the military estimates	6
6. Purchase of bungalows for officers	7
7. Payment to the Railway Department in full settlement of the cost of buildings taken over for the Military Academy at Dehra Dun	17
	69
Net decrease	29

Approximate annual effective cost of typical units:

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Light Battery.	Heavy Battery.	6 th How. Battery (Medium Artillery).	Army co-operation squadron of the Royal Air Force, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,22,800	9,18,600	3,73,850	4,27,250	1,93,200	1,14,560	2,41,600	4,96,680
2. Provisions	1,08,570	1,50,110	34,560	61,390	31,320	13,130	33,180	28,020
3. Clothing	53,160	80,000	18,500	31,730	15,610	6,380	15,800	18,170
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 .	95,330	1,17,900	31,090	32,220	24,360	17,530	25,020	30,340
5. Travelling and carriage of stores .	26,670	32,610	19,710	24,010	6,770	4,690	6,930	21,130
6. Animals and forage	1,86,730	10,500	1,35,690	7,940	34,810	38,590	2,900	..
7. Stores	79,600	75,440	90,900	75,500	34,200	18,300	65,200	5,75,100
8. Miscellaneous	15,780	15,000	11,360	11,440	4,350	3,680	2,800	9,900
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance	2,16,400	3,26,000	..	..	38,900	18,700	58,000	1,10,720
Total	16,05,040	17,26,160	7,15,660	6,71,480	3,83,520	2,35,560	4,51,430	12,90,060
or roundly	16,05,000	17,26,000	7,16,000	6,71,000	3,84,000	2,36,000	4,51,000	12,90,000

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 1/I.- FIGHTING SERVICES.

SUMMARY OF ESTIMATE.

Sub-heads,	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.	14,88,92,094	4,36,649	14,84,56,045	14,04,41,000	8,33,000	14,01,08,000	13,92,50,000	8,33,000	13,89,17,000	14,04,76,000	2,64,000	14,02,12,000
B.—MISCELLANEOUS .	7,33,673	..	7,33,673	7,54,000	..	7,54,000	13,77,000	..	13,77,000	—29,29,000	..	—29,29,000
C.—INDIAN INFANTRY SERVING AT HONG- KONG	8,90,828	2,07,680	1,83,148	2,81,000	2,32,000	1,49,000	4,20,000	2,32,000	1,83,000	3,20,000	2,32,000	1,88,000
TOTAL INDIA	15,00,17,195	6,44,329	14,93,72,866	14,15,76,000	5,65,000	14,10,11,000	14,10,47,000	5,65,000	14,04,82,000	13,79,67,000	4,96,000	13,74,71,000
D.—ENGLAND . .	8,40,80,154	14,43,291	8,25,86,863	8,39,72,000	5,28,000	8,34,44,000	8,28,34,000	10,04,000	8,18,30,00	8,24,48,000	6,82,000	8,18,16,000
E.—EXCHANGE . .	1,82,411	12,580	1,19,831	..	..	..	—1,14,000	—4,000	—1,10,000	..	..	..
TOTAL HEAD 1/I .	19,41,79,760	21,00,200	18,20,79,560	17,55,48,000	10,93,000	17,44,55,000	17,37,67,000	15,65,000	17,22,02,000	17,04,15,000	11,23,000	16,92,87,000

EXPLANATIONS.

Budget, 1933-34 is less than budget 1932-33 by Rs. 51·68 lakhs (net) due to the following causes.:-

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Further retrenchments	19
(2) Terminal charges in connection with retrenchments	2
(3) Pay of British soldiers mainly due to men on lower rates of pay coming to India in replacement of these in receipt of higher rates	17
(4) Pay of British service regimental officers for one month due to the decision to pay them in arrears in the following month with effect from pay for April 1933	10
(5) Pay of Indian officers and other ranks based on progress of actuals	5
(6) Marriage allowances	8
(7) Payments in respect of Unemployment and National Health Insurance and Contributory Pensions Act, 1925	2
(8) Leave allowances paid by Non-Military departments	4
(9) Other variations net	4
	71
<i>Increase—</i>	
(10) Partial restoration of the emergency cut in pay	19
Net decrease	52

MAIN HEAD I.—FIGHTING SERVICES—contd.
DETAIL OF SUB-HEADS A, B, AND C.

1932-33.										1933-34.					Budget Estimates.	
Officers with King's Commissions.										Officers with King's Commissions.						
British India			British	Indian	Indian	Follo-	Units.	British	Indian	Total	British	Indian	Indian	Follo-	1932-33.	1933-34.
officers.			other ranks.	officers.	other ranks.	wers.		officers.	officers.	Total	other ranks.	officers.	other ranks.	wers.	Rs.	Rs.
5	135	..	135	2,866	..	50	1,270	5	135	..	135	2,835	..	65	1,190	
21	262	22	294	..	899	10,360	4,116	21	259	35	294	..	399	10,360	4,032	
..	397	22	429	2,866	899	10,410	5,386	..	394	35	429	2,835	399	10,425	5,222	
4	28	..	28	772	4	280	460	4	28	..	28	772	4	280	456	
14	288	..	288	6,430	41	1,859	2,534	14	293	..	293	6,439	41	1,799	2,546	
9	140	..	140	672	122	6,717	774	9	140	..	140	672	122	6,679	763	
2	52	..	52	1,112	10	422	122	2	46	..	46	1,014	8	398	114	
4	24	..	24	400	4	194	82	4	24	..	24	399	4	194	82	
3	23	..	23	90	23	1,424	211	3	22	..	22	88	22	1,415	201	
..	554	..	554	9,476	203	10,906	4,133	..	552	..	552	9,384	201	10,765	4,111	
8	113	..	113	179	143	6,935	569	8	153	..	153	180	208	9,543	723	
..	94	9	103	..	134	5,787	281	..	..	..	..	..	2	102	..	
45	1,260	..	1,260	38,933	45	1,933	2,745	45	1,260	..	1,260	38,935	45	1,933	2,520	
1	1	..	1	..	4	246	12	1	1	..	1	..	4	246	12	
78	876	60	936	..	1,561	55,067	2,510	78	852	84	936	..	1,561	54,833	3,746	
20	260	..	260	..	441	18,219	1,100	20	260	..	260	..	441	18,159	1,180	
18	90	..	90	..	90	879	54	18	89	..	89	..	89	812	54	
78	78	..	78	..	156	11,544	624	78	78	..	78	..	156	11,468	702	
..	2,545	60	2,625	38,933	2,297	87,870	8,045	..	2,540	84	2,624	38,935	2,206	87,451	8,214	
EXPENDITURE.																
A.—Forces in India proper and Burma—																
(a) Cavalry—																
(1) British Cavalry															39,95,630	39,97,940
(2) Indian Cavalry															79,05,970	79,04,020
															1,19,01,600	1,19,02,000
(b) Artillery—																
(1) Royal Horse Ar-															11,57,190	11,51,550
tilery																
(2) Royal Field Artil-															97,47,830	99,52,850
lery																
(3) Mountain Artillery															43,54,990	44,67,580
(4) Medium Artillery															18,72,710	18,81,200
(5) Heavy Artillery															7,24,600	7,48,320
(c) Training Centres, Depots, etc.															8,77,450	8,77,700
															1,67,84,970	1,69,09,240
(c) Engineers															51,13,650	67,51,360
(d) Pioneers															29,51,270	55,000
(e) British Infantry—																
(1) British Infantry															4,69,41,110	4,76,50,460
Battalions																
(2) Training Company																
for ditto																
(f) Indian Infantry—																
(1) Indian Infantry															4,42,47,560	4,42,41,430
battalions, Active.																
(2) Indian Infantry																
Battalions, Gurkhas																
(3) Indian Infantry																
battalions, Training—																
(i) Headquarters																
(ii) Companies																
															9,11,83,670	9,19,21,590

2	4	..	4	4	..	..	..	256	2	4	..	4	4	..	..	..	256
8	96	..	96	1,180	..	..	..	256	8	96	..	96	1,138	..	..	..	256
..	100	..	100	1,164	..	..	..	256	..	100	..	100	1,142	..	..	..	256
..	153	..	153	2,246	68	3,437	743		..	153	..	153	2,100	68	3,432	746	
..	..	..	..	..	..	2,943	..		..	..	..	..	..	..	..	2,943	..
..	..	..	..	..	..	2,329	..		..	..	..	..	..	..	..	2,329	..
..	..	..	..	..	..	1,673	..		..	..	..	..	..	..	..	1,673	..
..	..	..	..	..	..	1,221	..		..	..	..	..	..	..	..	1,221	..
..	..	..	..	..	..	24,120	..		..	..	..	..	..	..	..	24,120	..
..	..	..	..	..	..	994	..		..	..	..	..	..	..	..	994	..
..	1	..	1	..	..	654	..	3	..	1	..	1	..	..	654	..	3
..	..	..	..	..	..	247	..		..	..	..	..	..	..	..	247	..
..	1	..	1	..	..	84,186	3		..	1	..	1	..	..	82,965	3	
..	3,977	101	4,078	54,864	3,244	1,59,531	19,416		..	3,893	119	4,012	54,570	3,174	1,54,683	19,280	
..	3	..	2	..	5	112	62		..	2	..	2	..	5	110	60	
..	87	23	80	..	..	..	..		..	91	24	115	..	..	..	..
..	59	23	82	..	5	112	62		..	93	24	117	..	5	110	60	
1	14	..	14	..	23	866	54		1	14	..	14	..	23	860	57	
..	4,050	124	4,174	54,864	3,272	1,60,509	19,532		..	4,000	143	4,143	54,576	3,202	1,55,653	19,397	

(g) Royal Tank Corp—			
(1) Headquarters	} 22,97,720 23,09,560		
(2) Armoured Car Companies		22,97,720 23,09,560	
(h) Indian Signal Corps	61,26,410 62,21,950		
(i) Reservists—			
(1) Cavalry	} 22,16,710 24,05,000		
(2) Artillery			
(3) Engineers			
(4) Pioneers			
(5) Infantry			
(6) Signal service			
(7) Railway Nucleus Reserve.			
(8) Supplementary Reserve.		22,16,710 24,05,000	
Total A.—Forces in India proper and Burma		14,04,41,000	14,04,76,000
B.—Miscellaneous—			
(a) Governor-General's Body Guard	1,09,000	1,08,000	
(b) Officers with King's commissions unemployed or under training for the Indian Army	3,65,000	3,74,000	
(c) Leave allowances paid by non-military departments	2,80,000	1,00,000	
(d) Deduct—Recoveries under Contributory Pensions Act, 1925	..	7,13,000	
(e) Deduct—Recoveries on account of family allotments, W. T.	..	24,46,000	
(f) Deduct—Recoveries on account of family allotment I. A.	..	3,52,000	
Total B.—Miscellaneous		7,54,000	—29,29,000
C.—Indian Infantry serving at Hong Kong.		3,81,000	4,20,000
Total—Head 1		14,15,76,000	13,79,07,000

EXPLANATIONS.

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

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry Regiments of the British Cavalry establishment, namely 23, 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.

2. *Organisation of the regiment.*—With effect from 1st January 1933 a regiment of British Cavalry in India consists of Regimental Headquarters (containing a Machine Gun Troop) and 3 Sabre Squadrons.

Indian Cavalry.

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

(The Bodyguards of the Presidency Governors are now administered and financed by their respective local Governments. The Aden Troop was disbanded on the 15th January 1920.)

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

Each regiment is now organised on the basis of Headquarter Wing (including a 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	492	192

3. The total reserve establishment of the Indian Cavalry is 2,943 class C. A number of classes 'A' and 'B' reservists still exists, these will be gradually eliminated. Reserve training on and after 1st October 1932, is to be biennial, consisting of three periods of training during reserve service.

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

Royal Artillery.

(i) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery which formerly comprised two corps viz., (i) The Royal Horse and 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 was 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 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 each.	1 Brigade.
Mountain	4	1 Light Battery (British) and Mountain Batteries each of four 3.7" Hows.	3 6 Brigades. 1 Unbrigaded Mountain Battery. 1 Section—Chitral. 1 Survey Section.
Medium	3	2 Batteries of six 6" Hows. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Air craft	..	Eight 3 inch 20 cwt.	1 Battery. 1 Head Quarters.
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 and Medium Artillery.

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

Engineer units.

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

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

1. *Field Units*.—The Field Units in India consist of 4 Field Troops, 17 Field Companies, 4 Divisional Headquarters Companies, 4 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.

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

EXPLANATIONS—*contd.*

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

(ii) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33.

British Infantry.

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

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

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

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

Headquarters Wing—

1 Machine Gun Company.

3 Rifle Companies.

Each Rifle Company has 4 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 „
		117 „

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

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 83, 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 since 1 to 2.

EXPLANATIONS—*contd.*

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

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

(2) *Reserve establishment.*—The total Infantry reserve establishment (or 79 † battalions at 280 per battalion) is 22,120, class 'C'. A number of classes 'A' and 'B' still exist; these, however, will be gradually eliminated. Reserve training on and after 1st May 1932 is to be biennial consisting of three periods of training during reserve service.

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

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

Royal Tank Corps.

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

Organisation—2 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Carden Lloyd Light Tanks; 4 for Company Headquarters and 7 per Section.

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

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

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

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

Signals.

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate 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 Signal 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 was recruited from all British units in India and formed a reserve of trained operators for the Army. The men were trained and employed by the Indian Posts and Telegraphs Department. This unit is now being disbanded.

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

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

EXPLANATIONS—*contd.*

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

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

Reservists.

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

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

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

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

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

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

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

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

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

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

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

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

The Indian Supplementary Reserve is divided into two categories:—

- (1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and 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.

EXPLANATIONS—*contd.*

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

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

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

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

The following main changes have been considered in Budget, 1933-34 :—

- (a) Reorganisation of British Cavalry entailing a decrease of 31 British other ranks and 80 followers and an increase of 15 Indian other ranks
- (b) Reorganisation of Medium Artillery involving a decrease of 6 British officers, 98 British other ranks, 2 Indian officers, 24 Indian other ranks and 8 followers..
- (c) Adjustment of establishments consequent on the reorganisation of the Royal Artillery in India involving an increase of 4 British officers, 6 British other ranks and a decrease of 117 Indian ranks and 14 followers.
- (d) Disbandment of Pioneers and quota of reservists entailing a decrease of 103 officers with King's Commission, 132 Indian officers, 5,685 Indian other ranks and 281 followers and 1,221 reservists.
- (e) Reorganisation of Engineers consequent on disbandment of Pioneers necessitating an increase of 40 British officers, 1 British other rank, 65 Indian officers, 2,608 Indian other ranks and 159 followers.
- (f) Disbandment of " T " Company, Indian Signal Corps entailing an eventual reduction of 2 British officers and 161 British other ranks.
- (g) Replacement of combatant bootmakers by class I followers in Indian units.
- (h) Re-equipment of 2 Armoured Car Companies with light tanks resulting in a reduction of 22 British other ranks.

MAIN HEAD I.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget	
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,	
33.	34.		1932-33.	1932-33.	1933-34.	
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.	
INDIA.						
SUB-HEAD A.—FORCES IN INDIA						
PROPER AND BURMA.						
<i>Detailed heads—</i>						
4,078	4,012	(1) Pay of officers	3,55,77,954	3,30,75,180	3,31,30,000	3,49,82,950
54,864	54,576	(2) Pay of British soldiers	5,34,07,924	4,98,79,310*	4,93,00,000	5,16,82,460
1,62,775*	1,57,857*	(3) Pay of Indian officers and other ranks and civilians	3,99,57,181	3,90,55,300	3,84,22,000	3,82,12,520
19,416	19,280	(4) Pay of followers	40,36,763	40,29,750	38,36,000	37,50,350
		<i>Money compensation in lieu of rations to British troops</i>	3,77,679	3,46,840	2,90,000	
		<i>Money compensation in lieu of rations to Indian troops and followers</i>				
		(5) Kit and clothing al- lowances for British troops	52,96,066	49,44,490	49,00,000	49,07,610
		(6) Kit and clothing al- lowances for Indian troops and followers	47,95,199	42,51,480	43,40,000	42,45,910
		(7) Deferred pay and gratuities	25,75,861	21,54,490	25,13,000	20,98,000
		(8) Miscellaneous	28,68,067	27,04,160	25,19,000	24,44,030
		<i>Deduct—Emergency cut in pay</i>				18,47,830
TOTAL SUB-HEAD A			14,88,92,694	14,04,41,000	13,92,50,000	14,04,76,000

*Includes 200 Recruit Boys.

SERVICES—*contd.*

EXPLANATIONS.

General.

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

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

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

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

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

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

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

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 one crore of rupees after seven years.

Item (3).—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Reserve of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and

EXPLANATIONS—*contd.*

Rs. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

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

Item (5).—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate per capita is Rs. 94.

Item (6).—Besides the grant of clothing allowance for the upkeep, etc. of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rates for mounted and dismounted Indian officers are Rs. 42-12-0 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. 22-8-0 and Rs. 20-4-0, respectively per annum.

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

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

Budget, 1933-34 is more than budget 1932-33 by Rs. 35 lakh due chiefly to the following causes:—

	In lakhs of Ra.
<i>Increases—</i>	
(1) Partial restoration of the emergency cut in pay	19.05
(3) Effect of the decision to compile separately under sub-head B recoveries under Contributory Pensions Act, 1925, and family allotments—British Troops and Indian Army	35.11
	54.16
<i>Decreases—</i>	
(4) Further retrenchments	20.05
(5) Smaller provision for expenditure on terminal charges in connection with retrenchments	1.46
(6) Effect of British soldiers on revised (lower) rates of pay coming to India in replacement of men on higher rates of pay	16.85
(7) Saving of pay of British service officers for one month due to the decision to pay them in arrears instead of within a month Commencing from the pay for April 1933	10.00
(8) Reduction in pay charges of Indian officers and Indian other ranks based on actuals	5.00
(10) Minor variations (net)	1.45
	53.81
Net increase	35

FOR THE YEAR 1933-34.

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MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1932-33.	1933-34.	1931-32.	Estimate,	Estimate,	Estimate,
		Ra.	1932-33.	1932-33.	1933-34.
			Ra.	Ra.	Ra.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
3	2	(1) Pay of officers . . .	30,510		30,660
117	115	(2) Pay of Indian officers and other ranks . . .	43,150		46,320
62	60	(3) Pay of followers . . .	13,070		12,400
		(4) Kit and clothing allowances . . .	10,900		9,930
		(5) Deferred pay . . .	1,500		1,000
		(6) Hospital charges . . .	4,380		4,050
		(7) Miscellaneous . . .	5,490		5,470
		<i>Deduct—Emergency cut in pay . . .</i>			<i>1,830</i>
		TOTAL MINOR HEAD (a)	1,01,974	1,09,000	1,08,000
80	115	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNL^Y TRAINING FOR THE INDIAN ARMY . . .		3,65,000	3,97,630
		<i>Deduct—Emergency cut in pay . . .</i>			<i>23,630</i>
		TOTAL MINOR HEAD (b)	4,42,595	3,65,000	3,74,000
MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS . . .					
			1,89,104	2,80,000	7,53,000
MINOR HEAD (d) <i>Deduct—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925.</i>					
			..	..	7,13,000
MINOR HEAD (e) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.</i>					
			..	..	24,46,000
MINOR HEAD (f) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—L. A.</i>					
			..	..	3,52,000
TOTAL SUB-HEAD B			7,33,673	7,54,000	13,77,000
					—29,29,000

SERVICES—*contd.***EXPLANATIONS:**

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

The variation in Budget, 1933-34 as compared with budget, 1932-33 is small.

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.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .09 lakh due mainly to the partial restoration of emergency cut in pay.

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.

Budget, 1933-34 is less than budget, 1932-33 by Rs. 1.8 lakhs based on the progress of actual expenditure.

Minor Heads (d), (e) and (j) represent recoveries effected from British soldiers under Contributory Pensions Act, 1925 and for family allotments. These were previously adjusted as deductions from pay of British soldiers.

DEFENCE SERVICES ESTIMATES

MAIN HEAD — FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
83.	34.		1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.					
Detailed heads—					
14	14		1,14,190		1,42,000
859	883		2,15,130		2,34,000
54	57		11,360		12,100
			26,200		24,450
			2,700		3,250
			10,420		10,700
					6,500
		<u>3,90,828</u>	<u>3,81,000</u>	<u>4,20,000</u>	<u>4,20,000</u>
		<u>15,00,17,195</u>	<u>14,15,76,000</u>	<u>14,10,47,000</u>	<u>13,79,67,000</u>

SERVICES—*contd.***EXPLANATIONS.**

Sub-Head C—Indian Infantry serving at Hong Kong.—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.

Budget 1933-34 is more than budget 1932-33 by Rs. 39 lakh due mainly to (1) larger provision for pay and allowances of officers based on current actuals (.27) and (2) larger provision for pay and allowances of Indian officers and other ranks and civilians due to variations in actual strength (.18) partly counterbalanced by a saving on account of emergency cut in pay (.06).

MAIN HEAD 1.—FIGHTING

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(1) Payments to War Office for British troops serving in India		1,86,67,000		1,86,67,000
(2) Discharge gratuity and deferred pay of British troops		6,48,000		5,66,000
(3) Vocational training of British troops		3,69,000		3,20,000
(4) Furlough allowances and voyage pay of British troops serving in India		19,80,000		20,00,000
(5) Furlough allowances: Indian Army: Regimental		34,40,000		32,80,000
(6) National Health Insurance: Army		5,28,000		5,10,000
(7) Un-employment Insurance: Army		12,68,000		11,34,000
(8) Contributory Pensions Act, 1925		15,84,000		15,28,000
(9) Marriage allowances and allotments, British troops		43,20,000		35,20,000
(10) Marriage allowances and allotments, Indian Army		4,20,000		4,20,000
(11) Pay of 2nd Lieutenants on appointment		1,24,000		1,44,000
(12) Consolidated clothing allowances		12,000		14,000
(13) Fighting Units: Miscellaneous		36,000		16,000
(14) Leave allowances paid by Non-Military Departments		5,97,000		3,40,000
(15) Emergency deductions from leave salaries . . . . .		..		11,000
TOTAL SUB-HEAD D.—ENGLAND	3,40,30,154	3,39,72,000	3,28,34,000	3,24,48,000
SUB-HEAD E.—Exchange on English Expenditure				
	1,32,411	..	-1,14,000	..
TOTAL EXPENDITURE—MAIN HEAD 1.	18,41,79,760	17,55,49,000	17,37,67,000	17,04,15,000

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 is under examination by the Capitation Tribunal.

(4) and (12). 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.

(9) and (10). 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), (6), (7). 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.

(14) The leave allowances paid to civil officers in respect of leave earned during their military service.

(8) This item represents the amount payable to the British Government on account of Contributory pensions act, 1925. Under the act, the amount of contribution per week is 9d. Half of this amount which is recovered from the soldiers on this account is shown under, head 1 B (d).

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

MAIN HEAD I.—FIGHTING

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—				
Detailed heads—				
(1) Insurance fees on account of horses		35,000		37,000
(2) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists		77,000		8,240
(3) Miscellaneous		2,21,000		2,18,720
TOTAL SUB-HEAD A	4,36,649	3,33,000	3,33,000	2,64,000
SUB-HEAD B—MISCELLANEOUS . . . . .	..	..	..	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	2,07,680	2,32,000	2,32,000	2,32,000
TOTAL INDIA	6,44,329	5,65,000	5,65,000	4,96,000
SUB-HEAD D.—ENGLAND—				
(1) Consolidated clothing allowances		28,000		20,000
(2) Amount received from the Imperial Government on account of Indian Regiment lent for service in the Colonies		4,40,000		5,52,000
(3) Miscellaneous		60,000		60,000
(4) Leave allowances paid by Non-Military Departments . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	14,43,291	5,28,000	10,04,000	6,32,000
SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS	12,580	..	—4,000	..
TOTAL RECEIPTS—MAIN HEAD I	21,00,200	10,93,000	15,65,000	11,28,000

FOR THE YEAR 1933-34.

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SERVICES—*concl.*

EXPLANATIONS.

MAIN HEAD 2/11.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MILITARY TRAINING	29,57,824	42,877	29,24,947	27,54,000	48,000	27,16,000	27,41,000	48,000	26,98,000	27,80,000	48,000	27,37,000
B.—EDUCATION	84,91,253	2,71,789	82,19,524	88,18,000	3,27,000	85,11,000	84,68,000	3,40,000	81,28,000	85,10,000	4,67,000	80,23,000
C.—INDIAN ARMY SERVICE CORPS	1,86,84,841	1,31,633	1,85,53,208	1,86,71,000	60,000	1,86,11,000	1,72,26,000	45,000	1,71,81,000	1,72,82,000	87,000	1,72,25,000
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	25,86,776	27,712	25,09,064	21,55,000	12,000	21,43,000	21,55,000	30,000	21,25,000	20,77,000	11,000	20,66,000
E.—ARMY VETERINARY SERVICES	9,45,727	255	9,45,472	9,55,000	1,000	9,54,000	9,29,000	1,000	9,28,000	9,67,000	1,000	9,66,000
F.—INDIAN ARMY ORDNANCE CORPS	65,09,872	6,998	65,02,874	61,70,000	11,000	61,59,000	59,00,000	7,000	58,93,000	60,30,000	7,000	60,23,000
G.—MEDICAL COLLEGES AND SCHOOLS	3,14,610	860	3,14,250	2,98,000	..	2,98,000	3,01,000	..	3,01,000	3,20,000	..	3,20,000
H.—CENTRAL DISPOSAL ORGANIZATION . . . . .	..	24	-24	..	..	..	..	..	..	..	..	..
I.—MEDICAL SERVICES	1,46,10,734	3,00,435	1,43,02,249	1,26,14,000	3,00,000	1,23,14,000	1,28,29,000	3,00,000	1,25,29,000	1,30,28,000	3,00,000	1,27,28,000
J.—MILITARY ACCOUNTS OFFICERS	1,06,17,433	11,270	1,06,01,168	98,12,000	13,000	97,99,000	91,67,000	15,000	91,52,000	95,81,000	13,000	95,68,000
K.—BOTANICAL ESTABLISHMENT	4,57,769	..	4,57,769	4,57,000	2,000	4,55,000	4,80,000	2,000	4,78,000	4,86,000	2,000	4,84,000
L.—ADMINISTRATION OF CAMPMENTS	18,43,771	2,83,187	14,62,334	17,80,000	4,03,000	13,78,000	16,40,000	4,02,000	12,34,000	15,37,000	4,20,000	11,17,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL QUARTERS IN INDIA	14,61,458	487	14,60,966	14,18,000	1,000	14,17,000	14,45,000	1,000	14,44,000	16,19,000	1,000	16,18,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	10,05,239	2,740	10,02,499	10,49,700	2,000	10,48,000	9,54,000	5,000	9,49,000	10,42,000	5,000	10,37,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	76,437	..	76,437	5,57,000	..	5,57,000	4,29,000	..	4,29,000	5,34,000	..	5,34,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	1,75,095	..	1,75,095	2,08,000	..	2,08,000	1,80,000	..	1,80,000	2,01,000	..	2,01,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	..	..	2,11,000	..	2,11,000	16,000	..	16,800	2,21,000	..	2,21,000
TOTAL INDIA	6,56,80,849	11,93,017	6,44,87,832	6,10,66,000	11,79,000	5,98,87,000	5,98,60,000	11,96,000	5,88,64,000	6,11,95,000	13,27,000	5,98,68,000
R.—STANDARD	42,22,802	31,627	41,90,975	41,92,000	22,000	41,70,000	42,65,000	30,000	42,35,000	42,42,000	23,000	42,20,000
S.—EXCHANGE	23,935	308	23,627	..	..	..	-15,000	..	-15,000	..	..	..
TOTAL MAIN HEAD 2/11	6,99,27,586	12,25,152	6,87,02,434	6,52,58,000	12,01,000	6,40,57,000	6,41,10,000	12,26,000	6,28,84,000	6,54,37,000	13,49,000	6,40,88,000

DEFENCE SERVICES ESTIMATES

MAIN HEAD 2/II.—

EXPLANATIONS.

*Budget 1933-34 (net) is more than budget 1932-33 by Rs. 31 lakh made up of the following main variations :—

	In lakhs of Rs.	
<i>Increases—</i>		
(1) Partial restoration of emergency cut in pay	20.56	
(2) Transfer of expenditure on Works inspection from Factories	2.48	
(3) Increase under mechanical transport service due chiefly to promotions of officers, surplus per- sonnel and an underestimate in 1932-33	2.37	
	<hr/>	25.41
<i>Decreases—</i>		
(1) Further retrenchments	6.50	
(2) Transfer from the Military Academy, Dehra Dun to other heads certain items of expenditure	2.00	
(3) Reduction of expenditure in Arsenals and Ord- nance and Clothing depots due to economies	3.44	
(4) Military Accounts Department being the full effect of retrenchments introduced in 1932-33	8.87	
(5) Increase in receipts due chiefly to receipts from Cadets of the Military Academy	1.48	
(6) Other variations (net)	2.81	
	<hr/>	25.10
Net increase		<hr/> <hr/> 31

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ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers. 1932- 1933- 33. 34.		Accounts, 1931-32. Ra.	Budget Estimate, 1932-33. Ra.	Revised Estimate, 1932-33. Ra.	Budget Estimate, 1933-34. Ra.
EXPENDITURE IN INDIA.					
SUB-HEAD A.—MILITARY TRAINING.					
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.					
Detailed heads—					
4	4		8,760		8,740
--	..				
			
			370		370
			2,600		2,600
					..
TOTAL MINOR HEAD (a).		15,258	11,730		11,710
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.					
Detailed heads—					
6	6		73,710		87,640
11	9		28,330		21,950
60	48				
			19,460		17,920
			420		..
			1,830		1,460
			5,750		5,370
					5,070
TOTAL MINOR HEAD (b) .		1,32,972	1,28,500		1,29,270
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.					
Detailed heads—					
38	38		3,45,940		4,03,140
11	11		1,97,630		2,22,510
5	5				
			15,940		21,150
30	32				
			17,510		17,990
			480		..
			660		610
			55,300		52,930
					37,250
TOTAL MINOR HEAD (c).		7,02,140	6,33,460		6,81,080
Carried over .		8,50,370	7,73,690		8,22,060

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1933-34 compared with Budget, 1932-33.

Variation is small.

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

2. The annual outturn of students is British officers 20, British other ranks 136, Indian officers 24 and Indian other ranks 352.

3. Budget, 1933-34 is more than budget, 1932-33 by Rs. .01 lakh due to the partial restoration of emergency cut in pay (.06) and normal increases due to variations in rates of pay, etc. (.05) partly counterbalanced by savings on account of further retrenchments (.10).

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .48 lakh due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay . . . . .	.26
(2) Larger provision for pay of officers owing to an underestimate in 1932-33 . . . . .	.37
	.63
<i>Decreases—</i>	
(3) Further retrenchments . . . . .	.14
(4) Reduction in nerrick rates of pay of followers . . . . .	.01
	.15
Net increase . . . . .	.48

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1932	1933.	1931-32.	Estimate,	Estimate,	Estimate,
23.	24.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,50,370	7,73,690		8,22,060

SUB-HEAD A.—MILITARY TRAINING—contd.

MINOR HEAD (d)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI.

Detailed heads—

2	2	(1) Pay of officers .	38,400		42,120
2	2	(2) Pay of establishments	5,540		6,240
		<i>Deduct—Emergency cut in pay</i>			2,600
TOTAL MINOR HEAD (d) .		49,292	43,940		45,760

MINOR HEAD (e)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING.

Detailed heads—

9	9	(1) Pay of officers .	1,26,000		1,17,000
28	26	(2) Pay of British soldiers	64,300		56,880
99	103	(3) Pay of Indian officers and other ranks and establishments . .	41,800		39,000
		<i>Money compensation in lieu of rations</i>	270		—
		(4) Kit and clothing allowances	3,140		3,880
		(5) Miscellaneous allowances and expenses	15,550		14,700
		<i>Deduct—Emergency cut in pay</i>			6,820
TOTAL MINOR HEAD (e) .		3,04,605	2,51,060		2,25,630
Carried over. .		12,04,267	10,68,690		10,93,450

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

The object of the School is—

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

The annual out-turn of students is British officers 397, British other ranks 216 and Indian officers and other ranks 765.

Budget, 1933-34 is less than budget, 1932-33 by Rs. .33 lakh due to the following causes:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Pay and allowances of officers on account of replacement of senior officers by juniors	.38
(2) Further retrenchments	.12
(3) Other variations	.08
	.58
<i>Increase—</i>	
(4) Partial restoration of emergency cut in pay	.25
Net decrease	.33

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.	Rs.	Rs.	Rs.	Rs.
Brought forward		12,04,267	10,68,690		10,93,450

SUB-HEAD A—MILITARY TRAINING—*contd.*MINOR HEAD (f)—SMALL ARMS SCHOOL,
(INDIA)—ARMEDNAGAR WING.

Detailed heads—

9	9	(1) Pay of officers	1,15,700		1,12,500
15	15	(2) Pay of British soldiers	35,470		34,650
48	48	(3) Pay of Indian officers and other ranks and establishments	14,810		15,360
		<i>Money compensation in lieu of rations</i>	290		..
		(4) Kit and clothing allowances	1,690		2,190
		(5) Miscellaneous allowances and expenses	8,040		7,900
		<i>Deduct—Emergency cut in pay</i>			6,580
TOTAL MINOR HEAD (f).		1,88,448	1,76,000		1,66,040

MINOR HEAD (g)—EXCITATION SCHOOL,
SAUGOR.

Detailed heads—

5	5	(1) Pay of officers	73,080		77,920
6	6	(2) Pay of British soldiers	16,560		20,890
326	327	(3) Pay of Indian officers and other ranks and establishments	57,420		59,120
		<i>Money compensation in lieu of rations</i>	1,500		..
		(4) Kit and clothing allowances	980		980
		(5) Miscellaneous allowances and expenses	12,460		18,560
		<i>Deduct—Emergency cut in pay</i>			4,810
TOTAL MINOR HEAD (g)		2,35,773	1,69,000		1,72,660
Carried over		16,28,488	14,13,690		14,32,150

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

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

(c) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual out-turn of students is British officers 20, British other ranks 20, Indian other ranks 30.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .04 lakh and is due mainly to the partial restoration of emergency cut in pay.

Numbers. 1932-1933. 33. 34.		Accounts, 1931-32. Ra.	MAIN HEAD 2—	
			Budget Estimate, 1932-33. Ra.	Budget Estimate, 1933-34. Ra.
	Brought forward .	16,28,488	14,13,690	14,32,150
	SUB-HEAD A MILITARY TRAINING—contd.			
	MINOR HEAD (A)—SENIOR OFFICERS' SCHOOL, BELGAUM.			
	Detailed heads—			
6 6	(1) Pay of officers .		1,23,560	1,37,870
5 5	(2) Pay of British soldiers		10,260	10,580
23 23	(3) Pay of Indian officers and other ranks and establishments .		9,670	9,200
	Money compensation in lieu of rations .		600	..
	(4) Kit and clothing allowances .		630	800
	(5) Miscellaneous allowances and expenses .		14,530	14,530
	Deduct—Emergency cut in pay .			7,740
	TOTAL MINOR HEAD (A) .	1,80,399	1,59,250	1,65,240
	MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.			
	Detailed heads—			
7 7	(1) Pay of officers .		1,08,490	1,23,620
10 10	(2) Pay of British soldiers		25,570	28,970
46 47	(3) Pay of Indian officers and other ranks and establishments .		10,670	11,690
	Money compensation in lieu of rations .		240	..
	(4) Kit and clothing allowances .		910	960
	(5) Miscellaneous allowances and expenses .		7,120	7,760
	Deduct—Emergency cut in pay .			6,820
	TOTAL MINOR HEAD (i)	1,59,081	1,53,000	1,66,180
	MINOR HEAD (j)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR.			
	Detailed heads—			
5 5	(1) Pay of officers .		65,000	76,550
48 39	(2) Pay of British soldiers		83,270	72,890
17 17	(3) Pay of Indian officers and other ranks and establishments .		4,390	4,870
	Money compensation in lieu of rations .		200	..
	(4) Kit and clothing allowances .		4,150	3,710
	(5) Miscellaneous allowances and expenses .		6,990	7,110
	Deduct—Emergency cut in pay .			4,160
	TOTAL MINOR HEAD (j).	1,89,154	1,64,000	1,60,970
	Carried over .	21,57,122	18,89,940	19,24,840

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .06 lakh and is due chiefly to the partial restoration of emergency cut in pay.

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

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

The annual out-turn of the School is British officers 64, British other ranks 74, Indian officers and other ranks 36.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .13 lakh due to the partial restoration of emergency cut in pay (.08) and fluctuation in rates of pay of officers (.05).

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

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

The Commandant is also Colonel, Royal Tank Corps, India.

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

Budget, 1933-34 compared with budget, 1932-33. Variation is small. The budget, 1933-34 takes into account an increase of .09 lakh on account of partial restoration of emergency cut in pay and a corresponding decrease on account of transfer of certain British other ranks to the experimental section (I. A. S. C.), Chaklala (.11) and further retrenchments (.02).

MAIN HEAD 2—

Numbers, 1932- 1933- 33. 34.	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
Brought forward .	21,57,122	18,89,940		19,24,540

SUB-HEAD A—MILITARY TRAIN-
ING—*contd.*MINOR HEAD (k)—ARMY SIGNAL
SCHOOL, POONA:

Detailed heads—

6 6 (1) Pay of officers .		65,700		72,990
13 13 (2) Pay of British soldiers		29,300		28,190
34. 34 (3) Pay of Indian officers and other ranks and establishments . .		14,560		15,180
<i>Money compensation in lieu of rations .</i>		50		..
(4) Kit and clothing al- lowances		1,550		1,610
(5) Miscellaneous allow- ances and expenses .		6,000		7,200
<i>Deduct—Emergency out in pay</i>				<i>4,030</i>
TOTAL MINOR HEAD (k) .	1,28,842	1,18,060		1,21,140

MINOR HEAD (l)—MISCELLANEOUS.

Detailed heads—

(1) Annual training grant		7,10,500		7,09,950
(2) Grant for purchase of field firing stores .		12,500		9,370
(3) Artillery target grant.		24,000		15,000
(4) Assault-at-arms grant		9,000		..
TOTAL MINOR HEAD (l) .	6,81,860	7,56,000		7,34,320
TOTAL SUB HEAD A .	29,67,824	27,64,000	27,41,000	27,80,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

The annual out-turn of students is British officers 84, British other ranks 103, and Indian other ranks 196.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .03 lakh due to the partial restoration of the emergency cut in pay (.07) partly counterbalanced by a saving on account of fluctuations in rates of pay (.04).

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

... Budget, 1933-34 is less than budget, 1932-33 by Rs. .22 lakh due to retrenchment.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATION.					
MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF—ARMY HEAD-QUARTERS.					
Detailed heads—					
2	2	(1) Pay of establishments	3,750		4,480
		Deduct—Emergency cut in pay			260
TOTAL MINOR HEAD (a)		3,519	3,750		4,220
MINOR HEAD (b) SUPERVISING AND INSPECTING STAFF—COMMANDS.					
4	4	(1) Pay of officers	63,000		75,000
4	5	(2) Pay of British soldiers	6,500		8,000
4	4	(3) Pay of Indian officers and other ranks	13,830		15,360
		Money compensation in lieu of rations	120		..
		(4) Kit and clothing allowances.	200		200
		(5) Miscellaneous allowances and expenses	50		50
		Deduct—Emergency cut in pay			5,200
TOTAL MINOR HEAD (b)		82,589	83,700		94,400
MINOR HEAD (c) SUPERVISING AND INSPECTING STAFF DISTRICTS					
21	21	(1) Pay of officers	2,13,000		2,26,000
11	11	(2) Pay of British soldiers.	29,000		28,800
13	13	(3) Pay of Indian officers and other ranks	20,300		24,170
		Money compensation in lieu of rations	550		..
		(4) Kit and clothing allowances	1,150		1,180
		(5) Miscellaneous allowances and expenses	200		120
		Deduct—Emergency cut in pay			17,350
TOTAL MINOR HEAD (c)		2,15,512	2,64,200		2,62,920
Carried over		3,61,620	3,51,650		3,61,540

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. 10 lakh due chiefly to the partial restoration of emergency cut in pay.

MAIN HEAD 2--

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,01,620	3,51,650		3,61,540
SUB-HEAD B.—EDUCATION.					
<i>—contd.</i>					
MINOR HEAD (d) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.					
Detailed heads—					
125	96	(1) Pay of British soldiers.	4,24,620		3,65,500
141	137	(2) Pay of school mistresses and pupil teachers .	4,16,000		4,08,180
		(3) Pay of language teachers	(a)		60,000
		<i>Money compensation in lieu of rations . . .</i>	1,000		..
		(4) Kit and clothing allowances . . .	11,000		9,380
		(5) Educational training grant, troops . . .	1,37,000		1,33,720
		(6) Educational training grant, children . . .			
		(7) Miscellaneous allowances and expenses .	12,500		13,000
		(8) Conveyance of children to schools .	16,000		..
		<i>Deduct.—Emergency cut in pay</i>			23,270
TOTAL MINOR HEAD (d)		10,96,973	10,18,120		9,67,410
MINOR HEAD (e)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.					
Detailed heads—					
24	..	(1) Pay of schoolmasters .	1,650		..
		(2) Educational training grant.	1,11,800		1,07,810
		(3) Miscellaneous allowances and expenses .	1,350		1,190
		<i>Deduct.—Emergency cut in pay</i>			..
TOTAL MINOR HEAD (e)		81,655	1,14,500		1,09,000
Carried over .		14,80,248	14,84,270		14,37,950

Provision for the year 1932-33 was made under Head II A (IX)(a) (3).

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS:**

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 51 lakh due to :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Reduction of establishments . . . . .	.91
(2) Further retrenchments . . . . .	.26
	1.17
<i>Increases—</i>	
(3) Transfer of provision for pay of language teachers from head 2-B (p) to this minor head . . . . .	.60
(4) Educational training grant due to normal increase in the number of children attending schools . . . . .	.06
	.66
Net decrease . . . . .	.51

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 06 lakh due to (1) fresh retrenchments (.02), (2) normal decrease under educational training grant based on past actuals (.02) and (3) reduction of schoolmasters (.02).

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.	Ra.	1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
Brought forward		14,80,248	14,84,270		14,37,950
SUB-HEAD B.—EDUCATION—contd.					
MINOR HEAD (f)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING.					
Detailed heads—					
8	8	(1) Pay of officers	1,17,080		1,24,750
8	10	(2) Pay of British soldiers	11,000		17,680
101	101	(3) Pay of Indian officers and other ranks and establishments	44,210		38,340
		<i>Money compensation in lieu of rations</i>	250		..
		(4) Kit and clothing allowances	1,010		1,260
		(5) Miscellaneous allowances and expenses	9,850		9,070
		<i>Deduct—Emergency cut in pay</i>			7,930
TOTAL MINOR HEAD (f)		2,77,441	1,83,400		1,83,170
MINOR HEAD (g)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING—					
Detailed heads—					
3	3	(1) Pay of officers	41,500		46,040
9	9	(2) Pay of British soldiers	17,700		18,000
31	31	(3) Pay of Indian officers and other ranks and establishments	9,710		8,890
		<i>Money compensation in lieu of rations</i>	60		..
		(4) Kit and clothing allowances	1,500		1,500
		(5) Miscellaneous allowances and expenses	1,130		1,240
		<i>Deduct—Emergency cut in pay</i>			2,930
TOTAL MINOR HEAD (g)		70,013	71,600		72,740
Carried over		18,27,702	17,39,270		18,93,860

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Heads (f) and (g).—The Educational Wing of the Army School of Education (India), Belgaum corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. 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* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, 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

Budget, 1933-34 is more than budget, 1932-33 by Rs. '01 lakh due to the partial restoration of emergency cut in pay ('10) partly counterbalanced by savings on account of retrenchments ('06) and other causes ('03).

MAIN HEAD 2.--

Numbers.			Budget	Revised	Budget
1932-33.	1933-34.	Accounts, 1931-32. Ra.	Estimate, 1932-33. Ra.	Estimate, 1932-33. Ra.	Estimate, 1933-34. Ra.
Brought forward		18,27,702	17,39,270		16,93,860
SUB-HEAD B.—EDUCATION—					
<i>contd.</i>					
MINOR HEAD (A)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.					
Detailed heads—					
1	1	(1) Pay of medical officers	19,830		8,170
9	9	(2) Pay of British soldiers	20,700		24,690
26	28	(3) Pay of principal and other instructional staff	79,700*		1,02,000
137	162	(4) Pay of establishments	46,450		52,880
		<i>Money compensation in lieu of rations and cost of provisions purchased locally</i>	85,420		..
		(5) Kit and clothing allowances	800		810
		(6) Miscellaneous allowances expenses	1,00,000		1,86,000
		Deduct—Emergency cut in pay.			8,130
TOTAL MINOR HEAD (A)		3,77,555	3,52,900		3,66,220
MINOR HEAD (B)—LAWRENCE MILITARY SCHOOL, MURREE.					
Detailed heads—					
1		(1) Pay and allowances of Medical officers and Medical Establishment	5,160		..
3		(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	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	..		..
		(7) Deduct—Emergency cut in pay			..
TOTAL MINOR HEAD (B)		12,349	11,800		..
Carried over		22,17,606	21,03,970		20,60,080

* Proviso for principal was made under detailed head (1) during 1932-33.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

2. The number of pupils is 530.

3. Budget, 1933-34 is more than budget, 1932-33 by Ra. *13 lakh due to (1) the partial restoration of emergency cut in pay (.09) and (2) minor variations (.06) partly counterbalanced by a saving on account of further retrenchment (.02).

Minor Head (i).—The Lawrence Military School, Murree. The contribution from Army funds has been withdrawn with effect from 1932-33.

MAIN HEAD 2—

Numbers,		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
23.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		22,17,608	21,03,970		20,60,030

SUB-HEAD B.—EDUCATION—
*contd.*MINOR HEAD (i)—LAWRENCE MILITARY
SCHOOL, ABU.

Detailed heads—

1	1	(1) Pay of hospital establishment	180	180
3	3	(2) Pay of British soldiers	8,300	8,660
1	1	(3) Pay of principal and other instructional staff	5,400	6,000
		(4) Kit and clothing allowances	270	290
		(5) Miscellaneous allowances and expenses	17,720	17,720
		<i>Deduct—Emergency cut in pay.</i>		320
TOTAL MINOR HEAD (i)		32,813	31,870	32,530

MINOR HEAD (j)—PRINCE OF WALES'
ROYAL INDIAN MILITARY COLLEGE,
DERSA DUN.

Detailed heads—

2	2	(1) Pay of British soldiers	6,800	7,410
64	63	(2) Pay of Indian officers and other ranks and establishments	80,260	35,000
16	16	(3) Pay of principal and other instructional staff.	86,700	1,01,800
		(4) Kit and clothing allowance	160	190

Carried over .	{	1,73,920	44,400
	{	22,50,419	21,35,840
	{		20,92,610

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1933-34 compared with budget, 1932-33. Variation is small.

Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.—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 Indian Military Academy, Dehra Dun 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 130 cadets in residence in 1933.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .09 lakh due to (1) the partial restoration of emergency cut in pay (.08) and (2) other minor variations (.02) partly counterbalanced by a decrease on account of retrenchment (.01).

MAIN HEAD 2—

Numbers. 1932- 1933- 33. 34.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	22,50,419	21,35,840		20,92,610
		1,73,920		1,44,400
SUB-HEAD B.—EDUCATION —contd.				
MINOR HEAD (j) PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—contd.				
Detailed heads—				
(5) Miscellaneous allowances and expenses		32,140		80,000
Deduct—Emergency cut in pay				9,100
TOTAL MINOR HEAD (j) .	2,19,115	2,06,060		2,15,300
MINOR HEAD (k) KITCHENER COLLEGE, NOWGONG.				
Detailed heads—				
7 7 (1) Pay of officers		99,560		44,940
3 3 (2) Pay of British soldiers		5,660		5,090
107 67 (3) Pay of Indian officers and other ranks and establishments		50,900		14,250
<i>Money Compensation in lieu of rations.</i>		600		..
(4) Kit and clothing allowances		1,690		510
(5) Miscellaneous allowances and expenses		8,090		3,220
Deduct—Emergency cut in pay				7,670
TOTAL MINOR HEAD (k) .	1,76,056	1,66,500		60,340
MINOR HEAD (l)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR.				
Detailed heads—				
1 1 (1) Pay of Officers		12,150		15,900
.. 1 (2) Pay of British soldiers . . . . .		..		4,460
50 50 (3) Pay of Indian officers and other ranks and establishments		26,310		28,850
3 3 (4) Pay of other instructional staff		2,380		2,640
<i>Money Compensation in lieu of rations</i>		24,260		..
(5) Kit and clothing allowances		8,000		8,500
(6) Miscellaneous allowances and expenses		6,000		28,000
Deduct—Emergency cut in pay				1,560
TOTAL MINOR HEAD (l) .	76,410	79,100		86,790
Carried over	27,22,000	25,87,500		24,55,040

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (k).—Kitchener College.—The object of the Kitchener college is to enable Indian officers and other ranks to obtain the Indian Army special certificate of education which is a necessary preliminary to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 60 students per annum.

Budget, 1933-34 is less than Budget, 1932-33 by Rs. 1.07 lakh due to (1) further retrenchments (.97) and (2) variations in rates of pay of officers (.17) partly counterbalanced by an excess due to the partial restoration of emergency cut in pay (.07).

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .33 lakh due to (1) increase of establishments (.30) and (2) partial restoration of emergency cut in pay (.04) partly counterbalanced by savings due to retrenchment (.01).

MAIN HEAD 2.—

Numbers. 1932- 1933- 33. 34.		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		27,22,000	25,87,500		24,55,040
SUB-HEAD B.—EDUCATION					
— <i>contd.</i>					
MINOR HEAD (m)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM.					
Detailed heads—					
1	(1)		11,070		12,300
..	(2)		..		3,530
54	(3)		28,400		30,850
2	(4)		1,570		1,740
	<i>Money compensation in lieu of rations</i>		23,000		..
	(5)		9,000		10,000
	(6)		5,960		29,960
	<i>Deduct—Emergency cut in pay</i>				1,360
TOTAL MINOR HEAD (m).		82,108	79,000		87,020
MINOR HEAD (n)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.					
1	(1)		11,800		13,000
..	(2)		..		4,670
49	(3)		21,570		26,260
5	(4)		3,330		3,700
	<i>Money compensation in lieu of rations</i>		12,500		..
	(5)		5,000		6,650
	(6)		5,000		23,000
	<i>Deduct—Emergency cut in pay</i>				1,430
TOTAL MINOR HEAD (n) .		51,918	59,200		75,850
Carried over .		28,56,026	27,25,700		26,17,910

FOR THE YEAR 1933-34.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

NUMBERS.			Accounts,	Budget	Revised	Budget
1932-	1933-		1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		Rs.	Rs.	Rs.	Rs.
		Brought forward	28,56,026	27,25,700		26,17,910
SUB-HEAD B.—EDUCATION						
—concl'd.						
MINOR HEAD (o) INDIAN MILITARY ACADEMY DEHRA DUN.						
Detailed heads—						
12	18	(1) Pay of officers . . .		1,42,850		2,23,820
3	4	(2) Pay of British soldiers		13,280		17,700
55	110	(3) Pay of Indian officers and other ranks and establishments . . .		34,550		1,72,200
		(4) Pay of other instructional staff . . .		..		1,150
		(5) Kit and clothing allowances . . .		..		650
		(6) Miscellaneous allowances and expenses . . .		5,09,320		79,680
		Deduct—Emergency cut in pay . . .				11,310
		TOTAL MINOR HEAD (o)	6,354	7,00,000		4,85,890
MINOR HEAD (p)—MISCELLANEOUS.						
Detailed heads—						
		(1) British army school scholarships . . .		13,500		13,500
		(2) Books, maps, printing charges and technical equipment . . .		10,000		10,000
		(3) Army language teachers.		54,000		..
		(4) Language rewards for British officers and men . . .		50,000		50,000
		(5) Grants for teaching and learning English, Indian Army . . .		30,000		25,000
		(6) Fees for children attending civil schools . . .		13,500		14,000
		(7) Grant for libraries . . .		16,000		16,000
3	..	(8) Pay of officers studying in China, Japan, etc. . . .		30,300		..
6	6	(9) Fees and allowances of examiners . . .		59,000		61,700
		(10) Donation to Lawrence memorial Royal Military School, Lovedale . . .		2,16,000		2,16,000
		(11) Donations to Roman catholic orphanages at Simla and Mussoorie . . .				
		TOTAL MINOR HEAD (p)	6,28,883	4,92,300		4,06,200
		TOTAL SUB-HEAD B.	34,91,263	39,18,000	34,68,000	35,10,000

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (a).—Indian Military Academy, Dehra Dun was opened in 1932 to train candidates for commissions in the Indian Army. The academy will reach its full strength of 210 cadets in 1935.

Budget, 1933-34 is less than Budget, 1932-33 by Rs. 2.14 lakhs due to transfer of provision for expenditure debitable to other heads.

Minor Head (p).—Miscellaneous.—Under this minor head 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 minor head.

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

Detailed head (11).—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. .86 lakh due to (1) further retrenchments (.32) and (2) provision for pay of language teachers having been made under the minor head (d) (.54).

MAIN HEAD 2.—

Numbers.			Accounts,	Budget	Revised	Budget
1932-	1933-		1931-32.	Estimate,	Estimate,	Estimate,
33.	'34.			1932-33.	1932-33.	1933-34.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS.						
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.						
Detailed heads—						
105	128	(1) Pay of officers		14,04,700		18,73,000
328	292	(2) Pay of British soldiers.		14,84,790		12,30,000
706	689	(3) Pay of Indian officers and other ranks and establishments		6,34,030		6,92,000
1,561	1,401	(4) Pay of followers		3,14,680		2,83,000
210	..	(5) Temporary labour		2,78,000		2,42,000
		Money compensation in lieu of rations to Indian troops and followers		2,500		..
		(6) Kit and clothing allowances		39,040		37,400
		(7) Miscellaneous allowances and expenses		1,32,400		1,23,000
		Deduct—Emergency cut in pay				1,92,400
TOTAL MINOR HEAD (a)			49,35,498	42,90,140	43,56,000	42,88,000
MINOR HEAD (b)—I. A. S. C. RECORD OFFICE.						
Detailed heads—						
5	5	(1) Pay of officers		61,850		75,000
5	5	(2) Pay British soldiers		21,430		27,500
66	67	(3) Pay of establishments		63,170		67,700
		(4) Kit and clothing allowances		450		600
		(5) Miscellaneous allowances and expenses		7,000		8,000
		Deduct—Emergency cut in pay				9,230
TOTAL MINOR HEAD (b)			1,72,591	1,53,900	1,68,000	1,69,570
MINOR HEAD (c)—I. A. S. C. TRAINING ESTABLISHMENT.						
Detailed heads—						
4	4	(1) Pay of officers		71,100		86,600
1	1	(2) Pay of British soldiers		5,100		5,800
7	7	(3) Pay of Indian officers and other ranks and establishments		2,710		2,900
		(4) Miscellaneous allowances and expenses		1,000		1,000
		Deduct—Emergency cut in pay				4,940
TOTAL MINOR HEAD (c) . . . . .			.. 88,559	79,910	85,000	91,360
Carried over			51,96,648	45,23,950	46,09,000	45,48,930

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 and fuel) is as under :—

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

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

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

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

4. The decrease of Rs. .02 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to the following important variations.

	In lakhs of Rs.
<i>Decreases—</i>	
(i) Retrenchments	1.59
(ii) Reduction in temporary labour . . . . .	.36
(iii) Reduction in miscellaneous allowances and expenses . . . . .	.09
(iv) Other variations . . . . .	.01
	2.05
<i>Increases—</i>	
(i) Partial restoration of emergency cut in pay	1.75
(ii) Promotion of officers . . . . .	.28
	2.03
Net Decrease . . . . .	.02

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .16 lakh due to :—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay . . . . .	.08
(ii) Promotion of officers . . . . .	.07
(iii) Increase under miscellaneous allowances and expenses . . . . .	.01
	.16

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.

The increase of Rs. .11 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to :—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay . . . . .	.05
(ii) Increase in pay and allowances of establishments . . . . .	.06
	.11

DEFENCE SERVICES ESTIMATES

MAIN HEAD 2.—

Numbers.			Budget	Revised	Budget	
1932-33.	1933-34.	Accounts, 1931-32.	Estimate, 1932-23.	Estimate, 1932-33.	Estimate, 1933-34.	
		Ra.	Ra.	Ra.	Ra.	
		Brought forward .	51,96,649	45,23,950	46,09,000	45,48,930
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.						
MINOR HEAD (d)—SCHOOL OF COOKERY.						
Detailed heads—						
1	1	(1) Pay of officers . . .		12,060	18,300	
4	4	(2) Pay of British soldiers . . .		13,320	13,000	
8	7	(3) Pay of Indian officers and other ranks and establishments . . .		2,210	2,740	
		Money compensation in lieu of rations . . .		50	..	
		(4) Kit and clothing allowances . . .		330	360	
		(5) Miscellaneous allowances and expenses . . .		3,500	3,400	
		Deduct—Emergency cut in pay . . .			1,490	
		TOTAL MINOR HEAD (d).	33,188	31,470	31,000	36,310
MINOR HEAD (e)—ANIMAL TRANSPORT.						
Detailed heads—						
49	48	(1) Pay of officers . . .		5,62,500	6,55,420	
40	39	(2) Pay of British soldiers . . .		1,67,920	1,83,880	
130	129	(3) Pay of Indian officers and other ranks and establishments . . .		25,52,470	25,63,700	
9,892	9,845					
106	103					
708	705					
1,322	1,576	(4) Pay of followers . . .		1,55,230	1,44,000	
700	698	Money compensation in lieu of rations to Indian troops and followers . . .		24,240	..	
		(5) Kit and clothing allowances . . .		2,98,790	2,93,500	
		(6) Miscellaneous allowances and expenses . . .		43,760	43,000	
		(7) Deduct—Credits for services rendered by Government transport to M. E. S. and R. A. F . . .		12,000	12,000	
		Deduct—Emergency cut in pay . . .			55,250	
		TOTAL MINOR HEAD (e).	43,41,310	37,92,910	39,28,000	38,16,250
		Carried over .	95,71,146	83,48,330	85,68,000	84,01,490

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.

The increase of Rs. .05 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to:—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay . . . . .	.01
(ii) Increase due to posting of a senior officer as commandant . . . . .	.04
	.05

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

- (a) 12 Animal Transport Companies (Mule) for 1st Line of Infantry Brigades.
- (b) 4 Animal Transport Companies (Mule) for 1st Line of Divisional Troops.
- (c) 2 Animal Transport Companies (Mule) (Higher Establishment)—Reserve Pack Companies for 1st Division.
- (d) 16 Animal Transport Companies (Mule) for Covering Troops (4 troops).
- (e) 1 Animal Transport Company (Mule) for Covering Troops (3 troops).
- (f) 1 Animal Transport Company (Mule) (Lower Establishment) for Reserve Pack Companies.
- (g) 4 Animal Transport Companies (Camel Silladar).

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

The units mentioned at (e), and (f) 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.

3. Budget, 1933-34 is more than budget, 1932-33 by Rs. .23 lakhs due to:—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay . . . . .	.58
(ii) Other variations net	— .35
	.23

Numbers.		MAIN HEAD 2—			
1932-	1933	Accounts	Budget	Revised	Budget
33.	34.	1931-32.	Estimate,	Estimate,	Estimate,
		Ra.	1932-33.	1932-33.	1933-34.
			Ra.	Ra.	Ra.
Brought forward .		95,71,146	83,48,330	85,63,000	84,01,490
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (f)—MECHANICAL TRANSPORT UNITS.					
Detailed heads—					
95	91	(1) Pay of officers .	11,95,100		13,21,240
174	170	(2) Pay of British soldiers and Anglo-Indians .	5,43,600		6,59,390
64	63	(3) Pay of Indian officers and other ranks and establishments .	29,43,660		29,65,570
2,843	2,839				
235	231				
1,117	881				
2,588	2,588				
447	447				
269	323	(4) Pay of followers .	56,500		60,000
<i>Money compensation in lieu of rations to Indian troops and followers .</i>					
			12,700		—
(5) Kit and clothing allowances .					
			1,89,440		1,61,800
<i>Gratuities to British troops on transfer to Army Reserve .</i>					
			600		—
(6) Deferred pay to Indian troops .					
			32,000		60,000
(7) Miscellaneous allowances and expenses .					
			61,150		61,000
<i>Deduct—Emergency cut in pay .</i>					
			—		1,75,500
TOTAL MINOR HEAD (f).		52,87,860	50,25,750	50,50,000	51,13,500
MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.					
Detailed heads—					
13	13	(1) Pay of officers .	1,73,900		1,95,640
14	18	(2) Pay of British soldiers .	63,680		89,650
500	498	(3) Pay of Indian officers and other ranks, students and establishments .	2,27,190		2,24,210
35	36	(4) Pay of followers .	6,800		6,500
<i>Money compensation in lieu of rations .</i>					
			1,600		—
(5) Kit and clothing allowances .					
			35,510		25,000
(6) Deferred pay to Indian troops .					
			500		1,500
(7) Miscellaneous allowances and expenses .					
			9,500		6,500
8) <i>Deduct—Credits on account of Mechanical Transport drivers trained for the R. A. F.</i>					
			—		6,500
<i>Deduct—Emergency cut in pay .</i>					
			—		19,500
TOTAL MINOR HEAD (g).		4,96,270	5,18,680	4,76,000	5,23,000
Carried over		1,53,55,276	1,38,92,760	1,40,94,000	1,40,37,990

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (f).—Mechanical Transport Units.—The Mechanical Transport Service, Indian Army Service Corps consists, 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) 5 M. T. Companies for Motor Ambulance Convoys (consisting of 5 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.
- (xi) Chaklala Headquarters.

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 Deolali, 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.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .88 due to :—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay	1.44
(ii) Promotion of officers . . . . .	.21
(iii) Retrenchment measures	-.77
	.88

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. .04 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to :—

	In lakhs of Rs
<i>Increase—</i>	
1. Partial restoration of emergency cut in pay . . . . .	.13
2. Increase in number of British other ranks due to reorganisation . . . . .	.16
	.29
<i>Decreases—</i>	
1. Decrease in kit and clothing and miscellaneous allowances . . . . .	.14
2. Retrenchment measures . . . . .	.04
3. Credit on account of Mechanical transport drivers trained for R. A. F. . . . .	.07
	.25
Net increase . . . . .	.04

Numbers,		MAIN HEAD 2.			
1932- 23.	1933 24.	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933 24. Rs.
Brought forward .		1,53,55,276	1,38,92,760	1,40,94,000	1,40,37,990
SUB-HEAD C.—INDIAN ARMY SER- VICE CORPS—contd.					
MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.					
Detailed heads—					
5	5	(1) Pay of officers .	84,600		87,740
19	19	(2) Pay of British soldiers	75,300		1,16,940
170	169	(3) Pay of Indian officers and other ranks and establishments	1,51,100		1,77,560
-	74	(4) Pay of followers .	32,600		32,600
		Money compensation in lieu of rations	150		..
		(5) Kit and clothing allowances	2,860		3,000
		(6) Deferred pay to Indian troops	200		200
		(7) Miscellaneous allow- ances and expenses	18,000		18,000
		Deduct—Emergency cut in pay	-		19,760
TOTAL MINOR HEAD (h)		4,67,281	3,64,810	4,32,000	4,16,280
MINOR HEAD (i)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
14	14	(1) Pay of officers.	2,06,000		2,40,400
..	7	(2) Pay of British soldiers	..		31,000
44	35	(3) Pay of establish- ments	46,200		21,800
	13	(4) Pay of followers . . . . .	..		2,300
		Money compensation in lieu of rations	100		..
		(5) Kit and clothing allowances	1,310		1,350
		(6) Deferred pay to Indian troops	50		50
		(7) Miscellaneous allow- ances and expenses	3,500		3,500
		Deduct—Emergency cut in pay . . . . .	..		15,600
TOTAL MINOR HEAD (i)		2,05,297	2,57,160	2,10,000	2,84,800
Carried over		1,60,27,854	1,45,14,730	1,47,36,000	1,47,39,070

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

2. Budget, 1933-34 is more than budget, 1932-33 by Rs. 51 lakh due to:—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay	16
(ii) Increase in pay and allowances of establishments mainly due to surplus British other ranks	35
	<hr style="width: 100%; border: 0.5px solid black;"/>
	51

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 (ii) that repairs are carried out and stores are used economically and (iii) that all Government mechanical transport vehicles are kept in a fit state for mobilisation.

2. Budget, 1933-34 is more than budget, 1932-33 by Rs. 28 lakh due to:—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay	11
(ii) Promotion of officers and increments to establishments.	17
	<hr style="width: 100%; border: 0.5px solid black;"/>
	28

MAIN HEAD 2—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
Brought forward.		1,60,27,854	1,45,14,730	1,47,36,000	1,47,39,070
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS.					
Detailed heads—					
21	21	(1) Pay of officers	3,29,900		3,53,000
102	103	(2) Pay of British soldiers	3,69,130		4,17,490
1,463	1,621	(3) Pay of Indian officers and other ranks and establishments	11,06,510		15,05,540
		(4) Temporary labour	80,000		30,000
		Money compensation in lieu of rations	900		..
		(5) Kit and clothing allowances	44,870		45,000
		(6) Deferred pay to Indian troops	2,000		1,600
		(7) Miscellaneous allowances and expenses	23,000		23,000
		Deduct—Emergency out in pay			1,08,090
TOTAL MINOR HEAD (j) .		23,45,949	19,06,310	22,56,000	22,67,540
MINOR HEAD (k)—VEHICLE RESERVE DEPOT.					
Detailed heads—					
2	2	(1) Pay. of officers	25,350		32,000
8	8	(2) Pay of British soldiers	36,400		39,000
150	184	(3) Pay of Indian officers and other ranks and establishments	74,820		79,930
		(4) Temporary labour	3,000		1,500
		Money compensation in lieu of ration	100		..
		(5) Kit and clothing allowances	5,150		4,100
		(6) Deferred pay to Indian troops	140		600
		(7) Miscellaneous allowances and expenses	3,000		2,800
		Deduct—Emergency out in pay			6,050
TOTAL MINOR HEAD (k) .		1,08,609	1,47,960	1,37,000	1,53,880
MINOR HEAD (l) MILITARY LAUNCHES .					
		Deduct—Emergency out in pay			600
TOTAL MINOR HEAD (l) .		1,82,429	1,02,000	97,000	1,01,510
TOTAL SUB-HEAD C		1,86,64,841	1,66,71,000	1,72,26,000	1,72,62,000

TELEGRAPHS DEPARTMENT FOR THE YEAR 1933-34.

ASSETS (NOT CHARGED TO REVENUE).—*contd.*

Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
Cash. Rs.	Stores. Rs.	Total. Rs.	Cash. Rs.	Stores. Rs.	Total. Rs.
26,000	..	26,000	21,000	..	21,000
6,500	..	6,500	5,100	..	5,100
1,400	2,300	3,700	500	1,900	2,400
100	..	100	100	..	100
600	..	600	400	..	400
600	..	600	400	..	400
35,200	2,300	37,500	27,500	1,900	29,400
1,700	2,300	4,000	400	2,500	2,900
300	..	300	300	..	300
700	..	700	500	..	500
700	..	700	600	..	600
3,400	2,300	5,700	1,800	2,500	4,300
5,000	50,000	55,000	} 1,400	21,100	22,500
2,000	15,000	17,000			
1,700	9,000	10,700			
3,300	..	3,300	800	..	800
5,200	..	5,200	1,400	..	1,400
16,300	..	16,300	5,200	..	5,200
33,500	74,000	1,07,500	8,800	21,100	29,900
72,100	78,600	1,50,700	38,100	25,500	63,600
34,600	..	34,600	14,400	..	14,400
100	..	100	..	..	..
8,600	..	8,600	3,600	..	3,600
1,500	3,800	5,300	1,500	3,600	5,100
200	..	200	200	..	200
800	..	800	800	..	800
900	..	900	800	..	800
100	..	100	..	..	..
46,600	3,800	50,400	21,300	3,600	24,900

Numbers.		Accounts, 1931-32. Ra.	Budget Estimate, 1932-33. Ra.	MAIN HEAD 2—	
1932- 33.	1933- 34.			Revised Estimate, 1932-33. Ra.	Budget Estimate, 1933-34. Ra.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
9	11		1,18,530		1,61,490
19	19		1,01,800		96,770
154	148		50,140		48,150
1,707	1,683		3,47,060		3,12,090
--			2,37,140		2,24,000
			5,370		..
			9,430		8,500
			1,10,970		1,20,700
			1,21,310		1,14,800
					17,550
			<u>14,00,221</u>	<u>11,01,750</u>	<u>10,68,950</u>
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
27	27		10,530		10,040
			3,59,340		3,21,800
			74,700		72,700
					260
			<u>5,09,680</u>	<u>4,44,570</u>	<u>4,04,280</u>
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
12	10		1,35,600		1,26,850
1	1		5,440		5,860
		
1,226	1,208		3,37,020		3,55,980
			34,420		34,420
			11,550		11,200
			26,000		28,610
			58,650		56,250
					18,400
			<u>6,26,876</u>	<u>6,08,680</u>	<u>6,03,770</u>
			<u>25,36,776</u>	<u>21,55,000</u>	<u>20,77,000</u>

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

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

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

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

4. As the full requirements of the Army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,700 horses, and 247 mountain artillery mules are imported from overseas.

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

6. In addition to horses and mules, the Army Remount Department also maintains 1,185 bullocks for farming operations and hackery work.

7. The decrease of Rs. 78 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to:—

	In lakhs of Rs.
(i) Retrenchment measures	1.16
(ii) Partial restoration of emergency cut in pay	— 18
(iii) Increase under maintenance of buildings, etc.	— 10
(iv) Other miscellaneous increases	— 10
Net decrease	78

Numbers.		MAIN HEAD 2—			
1932-33.	1933-34.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ARMY VETERINARY SERVICES,					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
36	37		4,98,950		5,64,160
3	3		14,680		16,150
931	784				
			3,27,210		3,17,000
87	87		16,000		18,200
			2,850		..
			23,260		23,800
			17,840		17,800
					41,800
TOTAL MINOR HEAD (a).		8,81,498	9,00,790	8,80,000	9,15,310
MINOR HEAD (b)—VETERINARY SCHOOLS.					
Detailed heads—					
2	2		34,720		37,800
1	1		5,420		6,800
2	2				
			1,160		1,410
			120		..
			100		100
			780		600
					2,270
TOTAL MINOR HEAD (b).		41,446	42,300	36,000	44,530
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5		4,700		5,270
			680		680
					260
TOTAL MINOR HEAD (c)		5,471	5,380	5,000	5,690
13	4				
MINOR HEAD (d)—TRAINING OF MILITARY VETERINARY STUDENTS AT THE PUNJAB VETERINARY COLLEGE, LARORE					
		17,312	6,530	8,000	1,470
TOTAL SUB-HEAD E.		9,45,727	9,55,000	9,29,000	9,67,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a) Veterinary Hospitals.—The Army Veterinary Services are responsible for the welfare of the animals of the Army, including those of Remount Depots and Military Farms Department, about 69,000 in number, and for the promotion of efficiency by preventing and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, Class I, 25 veterinary hospitals, Class II, 25 branch veterinary hospitals, 10 sick lines and 12 Indian Army Veterinary Corps Sections of personnel posted to veterinary hospitals during peace and forming a cadre for expansion on mobilisation to provide technical personnel for all Veterinary units. All cases of sickness, with the exception of very minor ones, are treated in veterinary hospitals by trained veterinary personnel under the expert supervision of veterinary officers. The staff and establishment maintained for this purpose, including all administrative officers, are 64 British Officers (including a leave reserve of 5), 4 British other ranks, 125 veterinary assistant surgeons, 619 Indian other ranks (including 77 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.

The increase of Rs. .14 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to partial restoration of emergency cut in pay (.13) partly counterbalanced by miscellaneous savings (.02) and retrenchments (.02).

Minor Head (b).—There are two Army Veterinary Schools located at Ambala and Poona. Their functions include the technical training of Indian Army Veterinary Corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene. The courses at these schools have been suspended for the present.

The increase of Rs. .02 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to partial restoration of emergency cut in pay (.01) and other miscellaneous increases (.01).

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

Budget, 1933-34 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. 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.

The decrease of Rs. .05 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to retrenchments.

MAIN HEAD 2—

Numbers,		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD F—INDIAN ARMY ORD-					
NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE					
AND CLOTHING DEPOTS.					
Detailed heads—					
49	65		6,41,540		10,22,040
484	450		21,62,000		19,82,620
81	81		79,560		80,550
1,490	1,209		3,95,570		4,22,190
556	539		4,97,890		5,35,550
117	117		11,62,720		10,94,570
			9,56,890		9,38,420
			90,000		..
			23,460		..
			85,460		80,000
			1,29,440		1,28,950
			1,01,800		92,500
					2,09,900
TOTAL MINOR HEAD (a).		64,64,020	61,22,520		59,82,480
MINOR HEAD (b)—L. A. O. C. SCHOOL OF					
INSTRUCTION.					
Detailed heads—					
1	2		14,200		27,750
3	2		18,700		11,040
6	3		1,830		1,230
7	7		7,160		7,800
			120		..
			470		340
			6,000		1,800
			..		2,440
TOTAL MINOR HEAD (b).		45,852	47,480		47,520
TOTAL SUB-HEAD F.		65,09,872	61,70,000	59,00,000	60,30,000

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 5 ordnance depots at Fort William, Bombay, 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, necessaries 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. 2,78,820 gross (less cut in pay Rs. 14,690) and Rs. 4,46,740 gross (less cut in pay Rs. 20,080) provided under Head—4A (g) "Master General of the Ordnance Branch" and Head 4 B and C Staff of Commands and Districts, respectively.

4. Budget, 1933-34 is less than budget, 1932-33 by Rs. 1.40 lakhs due to—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Retrenchment measures and other economies effected in Arsenals and Depots	4.34
(2) Transfer of provision on account of repair of mathematical instruments by the Mathematical Instrument Office to Head 5-C "I. A. O. C."	.90
	5.24
<i>Increases—</i>	
(1) Partial Restoration of emergency cut in pay	2.80
(2) Transfer of 5 Ordnance Mechanical Engineers to the control of the Director of Ordnance Stores from that of the Director of Artillery	.60
(3) Increments	.35
(4) Other variations	.09
	3.84
Net decrease	1.40

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

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

Budget 1933-34 compared with budget, 1932-33. Variation is small.

MAIN HEAD 2 -

Numbers.		Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1931-34. Rs.
1932- 33.	1933- 34.				
SUB-HEAD G.—EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
13	13		19,370		22,480
			85,130		92,800
			4,000		3,320
			1,69,500		1,78,700
			20,000		23,260
			..		650
			<u>3,14,610</u>	<u>3,01,000</u>	<u>3,20,000</u>
SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION.					
Detailed head—					
		
			<u>..</u>	<u>..</u>	<u>..</u>
SUB-HEAD I.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.					
Detailed heads—					
471	505		59,77,810		65,50,230
410	412		5,73,660		6,78,700
876	870		22,08,240		24,09,800
321	321		9,00,000		10,01,250
			1,79,190		1,56,950
13,202	13,454		19,90,150		19,33,510
			2,28,700		2,25,140
			5,04,570		4,90,500
			80,000		80,000
			850		400
			27,710		27,710
			66,500		61,000
			6,700		6,000
			..		4,73,890
			<u>1,45,94,581</u>	<u>1,25,98,680</u>	<u>1,30,13,000</u>
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.					
			15,320		15,350
			..		350
			<u>16,153</u>	<u>15,320</u>	<u>15,000</u>
			<u>1,46,10,734</u>	<u>1,26,14,000</u>	<u>1,30,28,000</u>

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta 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, 1933-34 is more than budget, 1932-33 by Rs. 22 lakh due to increase in number of pupils (37) partly counterbalanced by savings on account of further retrenchments (15).

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

- (1) Headquarters Organisation which forms part of the Contracts Directorate under the Master General of Ordnance in India (c. f. page 197).
- (2) A dump at Moghalpura—This is at present closed and no provision is, therefore, included. It may however, be re-opened at any time the activities of the organisation so demand.

Sub-Head I.—Medical Services.—

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 25 hospitals first class, 24 second class, 40 third class, 36 fourth class and 27 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2.90 per cent. of British troops, 1.69 per cent. of Indian troops and 1.05 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 232 Royal Army Medical Corps officers, 320 Indian Medical Service officers, 22 Dental officers, 373 Royal Army Medical Corps other ranks, 39 Army Dental Corps other ranks, 278 nurses, 43 matrons, 329 assistant surgeons, 541 sub-assistant surgeons, 8,154 Indian Hospital Corps personnel and 5,300 reservists. In addition, 203 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (e.g., ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget, 1933-34 is more than budget, 1932-33 by Rs. 4.14 lakhs due to the following causes:—

	In lakhs of Rs.
(1) Partial restoration of the emergency cut in pay	5.60
(2) Retrenchment measures	—1.21
(3) Other variations net	—25
	4.14

Numbers.		MAIN HEAD 2—			
1932-33.	1933-34.	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.					
MINOR HEAD (a)—MILITARY ACCOUNT-ANT-GENERAL.					
Detailed heads—					
6	6				
140	139		1,00,800		1,13,000
			3,59,500		3,82,400
			22,000		28,000
			2,000		2,000
			21,200		15,000
					20,700
TOTAL MINOR HEAD (a).		5,25,477	5,05,300	4,93,000	5,19,700
MINOR HEAD (b)—COMMANDS AND DISTRICTS OFFICES, ETC.					
Detailed heads—					
119	118		10,52,400		11,01,900
3,740	3,402		61,63,800		60,60,200
			2,55,200		2,57,000
			22,000		22,000
			3,18,000		3,29,700
			15,900		13,700
			2,51,500		2,35,000
			1,36,480		88,820
			..		3,73,500
TOTAL MINOR HEAD (b).		86,44,618	79,42,320	72,25,000	75,57,180
Carried over		91,70,095	84,47,820	77,18,000	80,76,880

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 function 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.
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Controller of Military Accounts, Northern Command.	Northern 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.	Eastern 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

Numbers.		MAIN HEAD 2.—			
1932-33.	1933-34.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		91,70,095	84,47,820	77,18,000	80,76,880
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—contd.					
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
12	12	(1) Pay of officers	1,23,500		1,37,500
532	570	(2) Pay of establishments	8,25,700		10,13,100
		(3) Transportation	16,000		16,700
		(4) Leave passage concessions . . . . .	..		..
		(5) Charges for payment of pensions . . . . .	..		12,000
		(6) Miscellaneous	18,500		17,500
		Deduct—Emergency cut in pay . . . . .	..		53,940
TOTAL MINOR HEAD (c) .		10,57,684	9,83,700	11,00,000	11,37,860
MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE.					
Detailed heads—					
4	4	(1) Pay of officers	41,500		42,900
6	84	(2) Pay of establishments	1,50,900		1,41,000
		(3) Transportation	22,500		19,500
		(4) Leave passage concessions . . . . .	..		2,000
		(5) Percentage charges on works audit	16,180		14,000
		(6) Miscellaneous	9,100		8,000
		Deduct—Emergency cut in pay . . . . .	..		9,300
TOTAL MINOR HEAD (d) .		2,28,975	2,40,180	2,05,000	2,18,100
MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.					
Detailed heads—					
2	2	(1) Pay of officers	24,000		30,230
81	75	(2) Pay of establishments	1,40,800		1,50,400
		(3) Transportation	1,500		2,000
		(4) Leave passage concessions . . . . .	..		3,520
		(5) Miscellaneous	5,220		..
		(6) Deduct—Credits for services rendered to other Departments, etc.	31,220		39,690
		Deduct—Emergency cut in pay . . . . .	..		3,300
TOTAL MINOR HEAD (e) .		1,60,684	1,40,300	1,44,000	1,48,160
TOTAL SUB-HEAD J. .		1,06,17,438	98,12,000	91,67,000	95,81,000

ADMINISTRATIVE SERVICES—*contd.*

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 (*viz.*, the offices of the various Controllers).
- (b) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
- (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

4. The Budget for 1933-34 has been fixed at Rs. 95·81 lakhs.

5. Budget, 1933-34 under Head 2. J. Military Accounts offices is less than budget, 1932-33 by Rs. 2·31 lakhs due to :—

		In lakhs of Rs.
<i>Decreases—</i>		
(i) Effect in 1933-34 of retrenchments introduced in 1932-33 and further reductions in establishments, retirements, etc.	8·87	
(ii) Savings under head "Miscellaneous"	·27	
(iii) Other decreases, net.	·29	
	9·43	
<i>Increases—</i>		
(i) Partial restoration of emergency cut in pay	4·18	
(ii) Grant of increments to officers and establishment	2·21	
(iii) Excess expenditure under head "charges for payment of pensions"	·24	
(iv) Increase due to anticipated short credits for services to be rendered to other departments	·49	
	7·12	
Net decrease	2·31	

NUMBERS.		MAIN HEAD 2.—			
1932- 33.	1933- 34.	Actuals, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
7	7		84,400		88,300
			3,000		2,940
					4,810
TOTAL MINOR HEAD (a).		67,647	87,400		86,430
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
			2,37,600		2,37,600
			19,000		19,000
TOTAL MINOR HEAD (b)		2,56,836	2,56,600		2,56,600
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
			91,900		91,900
			21,100		21,170
TOTAL MINOR HEAD (c)		1,12,261	1,13,000		1,13,070
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
			27,000		26,840
			3,000		3,060
TOTAL MINOR HEAD (d)		21,025	30,000		29,900
TOTAL SUB-HEAD K.		4,57,769	4,87,000	4,80,000	4,86,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget, 1933-34 compared with budget, 1932-33. Variation is small.

Numbers.		MAIN HEAD 2.—			
1932-33	1933-34	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATION,					
Detailed heads—					
51	51	(1) Pay of officers	7,28,700		7,04,700.
		(2) Pay of establishments	29,730		33,830
		(3) Leave passage concessions	5,760		7,580
		(4) Incidental and miscellaneous expenses . . . . .	..		..
		Deduct—Emergency cut in pay . . . . .	..		39,390
		TOTAL MINOR HEAD (a)	7,81,074	7,64,190	7,06,720.
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	50,100		57,380.
		(2) Special grants-in-aid	75,000		75,000.
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	10,83,000		11,08,700.
		(4) Deduct—Receipt on above account.	3,89,200		6,10,000
		TOTAL MINOR HEAD (b)	8,53,853	8,18,000	6,31,080.
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed Heads—					
		(1) Pay of establishments	1,18,910		1,17,000.
		(2) Incidental and miscellaneous expenses	78,000		85,000
		Deduct—Emergency cut in pay . . . . .	..		2,800
		TOTAL MINOR HEAD (c)	2,10,844	1,96,910	1,99,200
		TOTAL SUB-HEAD L	18,45,771	17,80,000	16,40,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 2·43 lakhs due to :—

	In lakhs of Rs.
(i) Further retrenchments	2·00
(ii) Less provision on account of pay and allowances of officers	·41
(iii) Provision for reorganisation of the Cantonments Department not being required	·53
(iv) Partial restoration of emergency cut in pay,	—·39
(v) Other variations (net)	—·12
	2·43

Numbers.		MAIN HEAD 2.—			
		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932-33.	1933-34.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.					
MINOR HEAD (a) ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH.					
Detailed heads—					
39	42	(1) Pay of officers	4,56,960		5,44,300
97	44	(2) Pay of British soldiers	4,62,480		2,28,060
127	177	(3) Pay of permanent establishments	1,00,940		3,23,340
		(4) Pay of temporary establishments and labour	3,01,120		5,11,650
		(5) Kit and clothing allowances	17,500		4,900
		(6) Miscellaneous	32,000		40,500
		Deduct—Emergency cut in pay . . . . .	..		68,250
TOTAL MINOR HEAD (a) .		14,45,066	13,71,000		15,82,500
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
		(1) Payments for services rendered by the Government test house, Alipore	27,000		16,500
		(2) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (b) .		16,387	47,000		36,500
TOTAL SUB-HEAD M .		14,61,453	14,18,000	14,45,000	16,19,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.					
Detailed heads—					
28	28	(1) Pay of British soldiers	65,260		64,720
8	6	(2) Pay of followers	1,090		1,100
		(3) Kit and clothing allowances	4,140		3,680
		(4) Miscellaneous allowances and expenses	5,000		4,500
		Deduct—Emergency cut in pay . . . . .	..		1,710
TOTAL MINOR HEAD (a) .		68,571	75,490	70,000	72,290
Carried over		68,571	75,490	70,000	72,290

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:—

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.

The following officer of the Indian Ordnance Inspection section is under the Control of the Director of Ordnance Services. His functions are as shown below:—

Chief Inspector of Stores and Clothing, Cawnpore.—(With Assistant Inspectors at Shahjahanpur, and Cawnpur).

- (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.

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, 1933-34 is more than budget, 1932-33 by Rs. 2.11 lakhs due to:—

	In lakhs of Rs.
(i) Partial restoration of emergency cut in pay . . . . .	.63
(ii) Transfer of works inspection from Factories	2.48
(iii) Reduction due to transfer of 5 Ordnance Mechanical Engineers and 5 armament artificers to the control of the Director of Ordnance Services	—78
(iv) Minor variations	—22
	2.11

Minor head (b) budget, 1933-34 is less than budget, 1932-33 by Rs. 10 lakh due to less provision made for payments for services rendered by the Government test house, Alipur based on actuals.

Sub-head N.—Miscellaneous services under the Adjutant General in India.

(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, 1933-34 as compared with budget, 1932-33. Variation is small.

MAIN HEAD 2.—

Numbers.			Budget	Revised	Budget
1932-	1933-	Accounts,	Estimate,	Estimate,	Estimate,
22.	24.	1931-32.	1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
Brought forward		68,571	75,490	70,000	72,290
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
7	7	(1) Pay of officers	1,82,920		2,26,020
193	193	(2) Pay of Indian ranks and other establishments	79,800		90,880
		(3) Kit and clothing allowances	1,520		1,620
		(4) Miscellaneous allowances and expenses	98,880		94,980
		<i>Deduct—Emergency cut in pay</i>	..		7,360
TOTAL MINOR HEAD (b).		3,30,461	3,63,210	3,35,000	4,07,040
MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.					
Detailed heads—					
		(1) Pay of officers			
10	10	(2) Pay of British soldiers			
		(3) Pay of establishments			
		(4) Kit and clothing allowances	1,58,300		1,35,740
		(5) Miscellaneous allowances and expenses			
		<i>Deduct—Emergency cut in pay.</i>	..		560
TOTAL MINOR HEAD (c).		1,49,784	1,59,300	1,40,000	1,35,180
Carried over		5,48,816	5,98,000	5,45,000	6,14,510

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

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS:

(b) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers 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, Delhi, Ajmere, Gorakhpur, Poona, Ghoom and Burma) and 151 Indian paid recruiters. The clerical staff consists of 42 combatant Indian ranks.

Budget, 1933-34 is more than budget, 1932-33 by Rs. 44 lakh due to:—

	In lakhs of Rs.
(i) Formation of permanent technical recruiting organisation	53
(ii) Partial restoration of emergency cut in pay	11
(iii) Other variations net	20
	44

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 bulk allotment of funds is placed annually at the disposal of the General Officers Commanding in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitarium, with full powers to vary the establishments to suit local conditions to open sanitarium at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

The decrease of Rs. 24 lakh in budget, 1933-34 as compared with budget, 1932-33 is due mainly to economies effected.

MAIN HEAD 2.—

Numbers.			Budget	Revised	Budget
1932-33.	1933-34.	Accounts, 1931-32.	Estimate, 1932-33.	Estimate, 1932-33.	Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . .		5,43,816	5,98,000	5,45,000	6,14,510
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS—					
Detailed heads—					
1	1	(1) Pay of officers . . .	20,300		22,000
34	34	(2) Pay of British soldiers . . .	93,630		75,300
12	12	(3) Pay of establishments . . .	3,100		3,500
		(4) Kit and clothing allowances . . .	3,200		2,600
		(5) Miscellaneous allowances and expenses . . .	3,500		3,300
		Deduct—Emergency cut in pay . . .	..		1,030
TOTAL MINOR HEAD (d).		1,12,182	1,23,730	1,00,000	1,05,620
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—					
Detailed heads—					
343*	343	(1) Pay of religious teachers and other charges . . .	1,03,000		1,02,000
TOTAL MINOR HEAD (e)		1,01,750	1,03,000	1,02,000	1,02,000
MINOR HEAD (f)—ANTI-MALARIAL MEASURES . . .					
		82,377	85,000	77,000	85,000
MINOR HEAD (g)—VOCATIONAL TRAINING.					
Detailed Heads—					
1	1	(1) Pay of officers . . .	14,250		14,460
1	1	(2) Pay of British soldiers . . .	3,300		3,270
2	2	(3) Pay of clerks . . .	1,680		1,680
		(4) Kit and clothing allowances . . .	100		100
		(5) Miscellaneous allowances and expenses . . .	1,080		540
		Deduct—Emergency cut in pay . . .	..		590
TOTAL MINOR HEAD (g)		38,129	20,410	21,000	19,460
Carried over . . .		8,83,254	9,30,140	8,45,000	9,26,590

* 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.

Budget, 1933-34 is less than budget, 1932-33 by Rs. 18 lakh due to:—

	In lakhs of Rs.
(i) Smaller provision for pay and allowances of British soldiers based on progress of actual expenditure	18
(ii) Minor variations	01
(iii) Partial restoration of emergency cut in pay	—01
	18

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. 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.

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

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,83,254	9,30,140	8,45,000	9,26,590
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—<i>concl.</i>					
MINOR HEAD (A) REST CAMPS.					
Detailed heads—					
..	..	(1) Pay of officers . . . . .	..	..	..
3	1	(2) Pay of British soldiers	7,750		6,760
3	4	(3) Pay of Indian officers and other ranks and establishments	3,900		3,870
70	43	(4) Pay of followers	9,660		8,250
		(5) Kit and clothing allowances	100		100
		(6) Miscellaneous allowances and expenses	1,450		1,130
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (A) .		30,458	22,860	20,000	20,110
MINOR HEAD (i)—MISCELLANEOUS.					
Detailed heads—					
		(1) Donations and grants-in-aid to institutions and charitable and subsistence allowances	73,000		73,300
		(2) Fees to examiners for Indian Medical Department promotion examinations	2,000		2,000
		(3) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (i) .		91,527	95,000	89,000	95,300
TOTAL SUB-HEAD N. .		10,05,239	10,48,000	9,54,000	10,42,000
Detailed heads—					
SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.					
Detailed heads—					
3	3	(1) Secretary to Consul General, Meshed and Military Attaché, Kabul	40,500		44,580
		(2) Contribution towards cost of Survey of India	3,51,500		3,51,500
		(3) Special Emergency Grant	1,65,000		1,40,000
		Deduct—Emergency cut in pay			2,080
TOTAL SUB-HEAD O. .		76,437	5,57,000	4,29,000	5,34,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (h).—Rest Camps The decrease of Rs. .03 lakh in budget, 1933-34 as compared with budget, 1932-33 is due to further retrenchments.

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

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

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

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

Budget 1933-34 is less than budget 1932-33 by Rs. -23 lakh due to:—

	In lakhs of Rs.
(i) Less provision under special emergency grant	.25
(ii) Partial restoration of emergency cut in pay	.02
	.23

MAIN HEAD 2.—

Numbers.		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932- 33.	1933- 34.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a) GRAIN CRUSHING DE- POTS—					
Detailed heads—					
	(1) Working expenses		1,73,800		1,68,000
	(2) Land, buildings and plant		2,200		..
	(3) Deduct—Proceeds from sale of land, etc.		..		..
	TOTAL MINOR HEAD (a)	1,65,318	1,76,000		1,68,000
MINOR HEAD (b) CONTROLLED FLOUR MILLS—					
	Detailed heads—				
8	(1) Supervising establish- ment and other charges		12,000		13,650
	Deduct—Emergency cut in pay				650
	TOTAL MINOR HEAD (b)	9,777	12,000		13,000
MINOR HEAD (c) Provision for small measures					
		..	20,000		20,000
	TOTAL SUB-HEAD P	1,75,095	2,08,000	1,80,000	2,01,000
SUB-HEAD Q. MISCELLANEOUS—Pro- vision for new measures under control of Principal Staff Officers					
		..	2,11,000	16,000	2,21,000
	TOTAL INDIA	6,56,80,849	6,10,63,000	5,98,60,000	6,11,95,000
SUB-HEAD R.—ENGLAND—					
	(1) Military Training:				
	Pay, officers		5,52,000	3,16,000	3,16,000
	Other charges			16,000	16,000
	(2) Army Education:				
	Pay, officers			184,000	92,000
	Other charges			1,48,000	58,000
	Leave and deputation salaries		40,000	40,000	40,000
	Sterling overseas pay		20,000	25,000	24,000
	(3) Indian Army Service Corps:				
	Pay, officers		10,40,000	6,40,000	6,64,000
	Other charges			3,53,000	3,50,000
	Establishment, etc. of M. T. Adviser		5,000	5,000	5,000
	Carried over . . . . .	..	16,57,000	16,27,000	16,65,000

MAIN HEAD 2/II.—

	Accounts	Budget	Revised	Budget
	1931-32.	{ Estimate, 1932-33.	{ Estimate, 1932-33.	{ Estimate, 1933-34. }
	Rs.	Rs.	Rs.	Rs.
rought forward .		16,57,000	16,27,000	15,65,000
[SUB-HEAD R.—ENGLAND—contd.				
(4) Remount Depots:				
Pay, officers . . . . .		..	42,000	36,000
Other charges . . . . .		..	7,000	7,000
(5) Veterinary Services:				
Pay, officers		40,000	32,000	32,000
Other charges			4,000	4,000
(6) Arsenals:				
Pay, officers	}	4,76,000	1,32,000	1,40,000
Other charges			3,76,000	3,92,000
(7) Medical Services:				
Pay, officers	}	14,86,000	8,60,000	8,60,000
Other charges			5,82,000	5,74,000
Leave and deputation salaries		2,000	..	1,000
Sterling overseas pay			1,000	1,000
(8) Military Accounts offices:				
Leave and deputation salaries		1,37,000	96,000	1,60,000
Sterling overseas pay		96,000	96,000	96,000
(9) Ecclesiastical Establishments:				
Leave and deputation salaries, etc.		20,000	12,000	24,000
Sterling overseas pay		20,000	32,000	28,000
(10) Administration of Cantonments:				
Leave and deputation salaries, etc.		1,00,000	1,20,000	1,08,000
(11) Ordnance Inspection:				
Leave and deputation salaries, etc.		16,000	88,000	56,000
Sterling overseas pay		32,000	32,000	28,000
(12) Grain Crushing Depots and Flour Mills—				
Stores for India . . . . .		..	2,000	..
Leave and deputation salaries, etc. . . . .		..	..	..
(13) Sundry Administrative Services:				
Pay and miscellaneous		1,10,000	1,51,000	1,43,000
(14) Deduct—Emergency deductions from pay			27,000	13,000
TOTAL SUB-HEAD R.	42,22,803	41,92,000	42,65,000	42,42,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,99,03,651	6,52,58,000	6,41,25,000	6,54,37,000
SUB HEAD 5—EXCHANGE OF ENGLISH EXPENDITURE	23,935	..	—15,000	
TOTAL EXPENDITURE—MAIN HEAD 2	6,99,27,586	6,52,58,000	6,41,10,000	6,54,37,000
RECEIPTS—				
Indis.				
Sub-head A—Military Training—				
(1) Contributions from Domi- nion Governments to- wards cost of training of their officers		5,000		11,000
(2) Contribution from Local Governments towards cost of training their students at Army schools		43,000		32,000
(3) Miscellaneous . . . . .				..
TOTAL SUB-HEAD A	42,877	48,000	48,000	43,000
Sub-Head B.—Education—				
(1) Contributions from Local Governments and Indian States Forces to- wards cost of training their students at Army schools		7,000		3,000
(2) Receipts from educa- tional institutions		3,20,000		4,84,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD B	2,71,739	3,27,000	3,40,000	4,87,000
Sub-Head C—Indian Army Service Corps—				
(1) Credits for services rendered by Govern- ment transport to civil and other depart- ments and individuals		39,000		12,000
(2) Miscellaneous		21,000		23,000
TOTAL SUB-HEAD C.	1,31,633	60,000	45,000	37,000

MAIN HEAD II.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—contd.				
India—contd.				
Sub-Head D—Remount Dep'ts and Breeding Operations—				
(1) Branding and covering fees		12,000		11,000
(2) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD D	27,712	12,000	30,000	11,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contribution from Local Governments, etc., towards cost of training of civil students in Army veterinary schools . . . . .		..		..
(2) Miscellaneous		1,000		1,000
TOTAL SUB-HEAD E	255	1,000	1,000	1,000
Sub-Head F—Indian Army Ordnance Corps—				
Miscellaneous		11,000		7,000
TOTAL SUB-HEAD F	6,998	11,000	7,000	7,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD G	360	..		..
Sub-Head H—Central Dis- posals Organisation—				
Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD H	24	..		..

ADMINISTRATIVE SERVICES—contd.

	(Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	[Rs.]	Rs.	Rs.	Rs.
RECEIPTS—contd.				
India—contd.				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		3,00,000		3,00,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . . . .		..
TOTAL SUB-HEAD I	3,08,485	3,00,000	3,00,000	3,00,000
Sub-Head J—Military Accounts Offices—				
Miscellaneous		13,000		13,000
TOTAL SUB-HEAD J.	16,270	13,000	15,000	13,000
Sub-Head K—Ecclesiastical Establishments—				
Miscellaneous		2,000		2,000
TOTAL SUB-HEAD K. . . . .	..	2,000	2,000	2,000
Sub-Head L—Cantonments—				
(1) Receipts from class 'A' lands		1,93,000		2,05,000
(2) Receipts from class "B" lands of military Estate offices		38,000		32,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities		1,48,000		1,56,000
(4) Miscellaneous		23,000		27,000
TOTAL SUB-HEAD L	3,83,437	4,02,000	4,02,000	4,20,000

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl'd.</i>				
India—<i>concl'd.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
Miscellaneous		1,000		1,000
TOTAL SUB-HEAD M.	487	1,000	1,000	1,000
Sub-Head N—Miscellaneous services under the A. G. in India—				
Miscellaneous		2,000		5,000
TOTAL SUB-HEAD N.	2,740	2,000	5,000	5,000
Sub-Head O—Miscellaneous services under the C. G. S.—				
Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD O. . . . . .	..	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD P. . . . . .	..	..	..	..
TOTAL INDIA	11,93,017	11,79,000	11,96,000	13,27,000
Sub-Head R.—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . . .		..		..
(2) Recoveries of Service payments . . . . .		..		..
(3) Hospital stoppages		6,000	6,000	6,000
(4) Miscellaneous		16,000	24,000	16,000
Total Sub-Head R.—England	31,827	22,000	30,000	22,000
Sub-Head S.—Exchange	308	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	12,25,152	12,01,000	12,26,000	13,49,000

FOR THE YEAR 1833-34

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EXPLANATIONS;

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

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Revised Estimate, 1933-34.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	20,84,203	22,55,423	- 1,71,220	20,91,000	22,55,000	- 6,44,000	22,19,000	23,55,000	- 4,16,000	22,55,000	23,35,000	- 4,80,000
B.—INDIAN ARMY SERVICE CORPS.	2,10,938	4,814	2,07,044	2,32,000	7,000	2,26,000	2,08,000	5,000	2,03,000	2,17,000	5,000	2,12,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,39,50,840	4,82,801	1,34,61,139	1,32,80,000	2,41,000	1,24,19,000	1,32,60,000	10,00,000	1,22,60,000	1,14,76,000	5,53,000	1,09,23,000
D.—GRASS FARMS	49,18,855	2,42,787	46,69,868	53,82,000	2,28,000	50,60,000	42,15,000	2,00,000	39,15,000	44,81,000	2,91,000	41,90,000
E.—DAIRY FARMS.	27,59,710	26,12,328	1,77,372	27,40,000	25,10,000	2,39,000	25,34,000	25,75,000	- 41,000	25,64,000	26,55,000	2,09,000
TOTAL INDIA	2,49,54,136	66,10,243	1,83,43,893	2,46,21,000	73,21,000	1,72,00,000	2,31,36,000	72,15,000	1,59,21,000	2,18,93,000	68,39,000	1,50,54,000
F.—ENGLAND	22,51,740	7,489	22,44,251	27,02,000	4,000	26,98,000	23,30,000	--	23,30,000	24,22,000	--	24,22,000
G.—EXCHANGE	17,622	60	17,562	--	--	--	- 8,000	--	- 8,000	--	--	--
TOTAL MAIN HEAD 3/III	2,89,23,498	66,17,792	2,17,05,706	2,73,23,000	77,25,000	1,99,99,000	2,54,58,000	72,15,000	1,82,43,000	2,43,15,000	68,39,000	1,74,76,000

EXPLANATIONS.

Budget 1933-34 is less than budget 1932-33 by Rs. 25·23 lakhs. This decrease is due to—

	In lakhs of Rs.	
<i>Decreases—</i>		
(1) Reduction in expenditure on material and labour due to retrenchments and economies	33·00	
(2) Transfer of provision for administrative staff and establishments of Grass Farms to Head 4-B. Commands	3·07	
(3) Production charges in Grass Farms	1·00	
(4) Transportation charges	1·17	
(5) Other variations net	2·13	
	<hr/>	40·37
<i>Increases—</i>		
(6) New measures	7·10	
(7) Partial restoration of emergency cut in pay	3·49	
(8) Smaller receipts transferred from Depreciation Reserve of Factories and from sales of medical stores partly counterbalanced by increased realisations from dairy produce	4·55	
	<hr/>	15·14
Net decrease		<hr/> <hr/> 25·23

MAIN HEAD 3.—MANUFACTURING

Numbers.		EXPENDITURE.	Accounts,	Budget	Revised	Budget
1932-33.	1933-34.		1931-32.	Estimate, 1932-33.	Estimate, 1932-33.	Estimate, 1933-34.
			Ra.	Ra.	Ra.	Rv.
India.						
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.						
MINOR HEAD (a) Depot proper—Revenue—						
Detailed heads—						
402	402	(1) Pay of staff		4,05,240		4,48,320
217	217	(2) Pay of temporary staff		55,350		55,770
		(3) Incidental and miscellaneous expenses		32,370		30,650
		(4) Transportation		2,20,300		2,00,000
		(5) Expenditure on buildings		35,850		33,000
		(6) Depreciation transferred to capital		150		250
		(7) Materials purchased locally		18 27,230		17,42,900
		(8) Customs duty		3,18,250		2,84,500
		(9) Excise duty . . . . .		..		..
		(10) <i>Deduct</i> :—Value of supplies made and services rendered to Royal Air Force, Royal Indian Marine and Military Engineer Services		20,000		20,000
		<i>Deduct</i> :—Emergency cut in pay . . . . .		..		22,040
TOTAL MINOR HEAD (a) .				28 74,740		27,53,350
MINOR HEAD (b) Depot proper—Capital—						
Detailed heads—						
		(1) Expenditure in India on plant and machinery financed from depreciation reserve . . . . .		..		..
		(2) Expenditure in England on plant and machinery financed from depreciation reserve. . . . .		..		..
		(3) <i>Deduct</i> :—Depreciation		160		250
		(4) <i>Add</i> transfers to depreciation reserve		150		250
TOTAL MINOR HEAD (b) .				..		..
Carried over .				28,74,740		27,53,350

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical 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 the Royal Air Force, Royal Indian Marine and Military Engineer Services) and Government aided Civil institutions (both medical and veterinary) is also arranged for by these five Medical Store Depots. They further undertake the repair of surgical instruments both for military and civil Government institutions.

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

5. Budget 1933-34 is less than budget 1932-33 by Rs. 1.36 lakhs due to:—

	In lakhs of Rs.
<i>Depots proper—</i>	
(i) Savings under incidental and miscellaneous expenses due to economy	.02
(ii) Savings under transportation due to reduction in the grant for purchase of stores	.20
(iii) Less expenditure on buildings	.03
(iv) Less expenditure on material purchased locally due to economy	.84
(v) Savings under customs duty due to smaller purchase of stores in England	.34
(vi) Increase under pay of staff due to partial restoration of emergency cut in pay and increments	.32
Net decrease under depots proper carried over.	1.21

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1932-	1933-	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
32,	34,	Rs.	Rs.	Rs.	Rs.
			28,74,740		27,53,350
		[Brought forward .			
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—concl'd.					
MINOR HEAD (c) Work-shops—Revenue—					
Detailed heads—					
12	13	(1) Pay of staff . . .	52,780		60,120
93	93	(2) Pay of temporary staff . . .	34,200		28,350
		(3) Incidental and miscellaneous expenses . . .	2,400		2,860
		(4) Transportation . . .	—		—
		(5) Expenditure on buildings . . .	19,450		8,000
		(6) Depreciation transferred to capital . . .	19,130		9,640
		(7) <i>Deduct</i> —Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Marine and Military Engineer Services . . .			
		(8) <i>Deduct</i> —Receipts from sales of scrap and by-products . . .	20,000		10,000
		<i>Deduct</i> —Emergency cut in pay . . .	—		3,320
TOTAL MINOR HEAD (c) . . .			1,08,860		85,650
13	13	Minor Head (d) Work-shops—Power charges . . .	8,300		16,000
		<i>Deduct</i> —Emergency cut in pay . . .	—		—
TOTAL MINOR HEAD (d) . . .		..	8,300	..	16,000
MINOR HEAD (e) Work-shops—Capital—					
Detailed heads—					
		(1) Expenditure in India on plant and machinery financed from depreciation reserve . . .	9,100		6,510
		(2) Expenditure in England on plant and machinery financed from depreciation reserve . . .	—		—
		(3) <i>Deduct</i> —Depreciation . . .	19,130		9,640
		(4) <i>Add/Deduct</i> transfers to/from depreciation reserve . . .	11,030		3,130
TOTAL SUB-HEAD A. . . .		30,84,203	29,91,000	29,19,000	28,55,000

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

	In lakhs of Rs.
Net decrease under depots proper brought forward.	1.21
<i>Workshops—</i>	
<i>Decreases—</i>	
(i) Less expenditure under pay of temporary staff . . . . .	.06
(ii) Less expenditure on buildings . . . . .	.11
(iii) Less provision under "Depreciation" . . . . .	.10
	<u>.27</u>
<i>Increases—</i>	
(i) Pay of staff due to increments and partial restoration of emergency cut in pay . . . . .	.04
(ii) Increased provision under power charges . . . . .	.08
	<u>.12</u>
Net decrease under Workshops . . . . .	.15
Total decrease under sub-head A.	<u>1.36</u>

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1933-33.	1932-33.	1933 34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BAKERS.					
Detailed heads—					
1,018	976	(1) Pay of establishments	2,15,600		1,91,400
		(2) Kit and clothing allowances	5,000		7,000
		(3) Incidental and miscellaneous expenses	4,800		7,000
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (a)		2,04,529	2,25,400	2,00,000	2,05,400
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay of establishments	2,770		3,860
169	169	(2) Pay of reservists	4,350		7,000
		(3) Kit and clothing allowances	300		470
		(4) Incidental and miscellaneous expenses	150		270
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (b)		6,399	7,600	8,000	11,600
TOTAL SUB-HEAD B		2,10,928	2,33,000	2,08,000	2,17,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a). Revenue.					
Detailed Heads—					
941	845	(1) Pay of permanent staff	24,82,280		27,00,120
		(2) Incidental and miscellaneous expenses	3,27,320		2,67,900
		(3) Transportation	4,27,500		3,30,000
		(4) Pay of temporary staff	43,24,810		38,00,400
		(5) Depreciation transferred to capital	10,35,600		80,000
		(6) Customs duty	1,50,000		10,63,330
		(7) Materials purchased locally including rupee tender purchases	49,58,390		1,50,000
		(8) Expenditure on buildings, etc., not chargeable to capital	6,81,500		29,42,900
		(9) Deduct—Value of purchases or work charged to works, plants and other stores financed from new grants.	93,710		5,64,200
Carried over		1,42,93,690			98,520
					1,24,53,160

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a).—Lakeries.—See explanations on page 79.

The decrease of Rs. 20 lakh in budget 1933-34 as compared with budget 1932-33 is mainly due to reduction in the number of bakers.

Minor Head (b).—Butcheries.—See explanations on page 79.

The increase of Rs. 04 lakh in budget 1933-34 as compared with budget 1932-33 is due chiefly to amalgamation of cattle pen Razmak with butchery establishment on reorganisation.

3. 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 the 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 60 pdr.; howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores and production of respirators
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, repair of machine guns and manufacture of machine gun components required for the purpose.
- (4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition and filling of shell, fuzes and primers.
- (5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts and various miscellaneous articles.
- (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, Aruvankadu.*—Production of cordite, cannon cartridges and gun cotton.
- (8) *Clothing Factory, Shahjahanpur.*—Clothing of all description badges and repairs to Colours.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,42,93,690		1,24,53,160
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—contd.				
MINOR HEAD (a) Revenue—contd.				
Detailed Heads—contd.				
(10) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from depreciation		6,40,590		5,40,070
(11) <i>Deduct</i> —Sale proceeds of scrap and waste		4,70,350		3,38,340
(12) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Marine and Military Engineer Services		22,250		23,750
<i>Deduct</i> —Emergency cut in pay . . . . .		..		2,75,000
TOTAL MINOR HEAD (a)		1,31,60,000		1,12,76,000
MINOR HEAD (b) Capital.				
Detailed Heads—				
(1) Expenditure by M. E. S. on land, works, plant, etc., financed from new grants		6,290		1,01,480
(2) Expenditure by Factories on land, works, plant, etc., financed from new grants		93,710		98,520
(3) Freight and customs duty on purchases in England financed from new grants				
(4) Expenditure by M. E. S. on land, works, plant, etc., financed from depreciation		72,410		2,13,930
(5) Expenditure by Factories on lands, works, plant, etc., financed from depreciation		6,40,590		5,40,070
(6) Purchases in England financed from depreciation		87,000		96,000
(7) <i>Deduct</i> —Depreciation on buildings		3,49,550		3,79,410
(8) <i>Deduct</i> —Depreciation on machinery		6,86,050		6,83,920
(9) * <i>Add/Deduct</i> —Transfers to/from depreciation reserve		*2,35,600		*2,13,330
TOTAL MINOR HEAD (b)		1,00,000		2,00,000
TOTAL SUB-HEAD C.	1,39,50,640	1,32,60,000	1,32,60,000	1,14,76,000

ESTABLISHMENTS (INCLUDING STORTS)—*contd.*

EXPLANATIONS.

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

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

3. The cost of 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. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of the year is limited to Rs. 15 lakhs; any excess is credited to revenue.

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

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 grant for the Army 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 the depreciation reserve. The cash in the reserve is drawn on as needed and shown under the entries "Financed from Depreciation". Expenditure is confined to replacements and betterment.

Minor head (a) Revenue.

Budget 1933-34 is less than budget 1932-33 by Rs. 18.84 lakhs. The decrease is due to:—

	In lakhs of Rs.
<i>Decrease—</i>	
Material and labour mainly as a result of retrenchments	27.40
<i>Increase—</i>	
Pay of permanent staff due to partial restoration of the emergency cut in pay (2.57) partly counter-balanced by savings due to reduction in strength (1.13)	1.44
Cost of new measures	6.44
Other variations (net)	68
	8.56
Net decrease	18.84

The effect of further retrenchments measures (Rs. 19,93,000) has been taken into account.

Capital.—Budget, 1933-34 is more than budget, 1932-33 by Rs. 1.00 lakh due to an increased programme of works.

MAIN HEAD 3.—MANUFACTURING

Number		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
SUB-HEAD D.—GRASS FARMS.		Ra.	Rs.	Ra.	Ra.
MINOR HEAD (a) Revenue.					
Detailed heads—					
293	258		11,54,000		8,45,980
	(1) Administration charges				
	(2) General standing charges		1,92,400		2,04,000
	(3) Depreciation transferred to capital		1,16,100		1,06,460
	(4) Production charges		14,00,700		12,99,800
	(5) Purchase of fodder		21,33,300		16,97,260
	(6) Customs duty		1,500		600
	(7) Miscellaneous		3,53,500		3,25,500
	(8) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.		--		400
	(9) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.		13,500		9,800
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		23,400
TOTAL MINOR HEAD (a)			53,38,000		44,46,000
MINOR HEAD (b) Capital.					
Detailed heads—					
	(1) Expenditure in India on land, etc., financed from new grants		--		--
	(2) Expenditure in India financed from depreciation reserve		1,57,461		1,19,640
	(3) Expenditure in England financed from depreciation reserve . . . . .		..		..
	(4) Expenditure in India financed from Okara Farm profits		50,000		35,000
	(5) Expenditure in England financed from Okara Farm profits . . . . .		..		..
	(6) <i>Deduct</i> —Depreciation		1,16,100		1,06,460
	(7) <i>Add/Deduct</i> —Transfer to/from depreciation reserve		41,361		13,180
TOTAL MINOR HEAD (b)			50,000		35,000
TOTAL SUB-HEAD D		49,18,655	53,88,000	42,15,000	44,81,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

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

3. The actual requirements for the Army for 1931-32 were 121,766 tons. Fodder is obtained partly by production and partly by purchase. During 1931-32, the quantities actually dealt with were 156,477 tons (including purchases by the I A. S. C.), of this 83,975 tons were produced at a cost of Rs. 30 per ton and 72,502 tons were purchased at a cost of Rs. 36·07 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 bhooea. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (juar and maize).

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 9·07 lakhs. The variations are :—

	In lakhs of Rs.
(1) Less expenditure due to charges for administrative staff and their establishment at Command Headquarters having been transferred to Head 4-B.	3·07
(2) Less production charges	1·00
(3) Less expenditure on purchase of fodder owing mainly to reduction of stocks	4·37
(4) Less expenditure financed from Depreciation Reserve and on miscellaneous charges	-65
(5) Less expenditure on capital works financed from Okara Farm profits	-15
(6) Other variations	-31
(7) Partial restoration of emergency cut in pay	—48
	9·07

MAIN HEAD 3.—MANUFACTURING

Numbers.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS.				
MINOR HEAD—(a) Revenue.				
Detailed heads—				
297 294	(1) Administration charges	9,95,000		10,25,850
	(2) General standing charges	1,47,000		1,70,500
	(3) Depreciation transferred to capital	2,18,000		2,14,700
	(4) Production charges	10,31,000		10,53,000
	(5) Purchase of dairy produce	2,20,000		2,20,000
	(6) Customs duty	2,000		2,000
	(7) Miscellaneous	1,10,000		1,80,000
	(8) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.	..		..
	(9) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.	24,000		13,000
	<i>Deduct</i> —Emergency out in pay	..		24,050
	TOTAL MINOR HEAD (a),	26,99,000		28,29,000
Minor Head (b) Capital—				
Detailed heads—				
	(1) Expenditure in India on land, etc., financed from new grants	..		..
	(2) Expenditure in India financed from depreciation reserve	2,00,550		2,06,700
	(3) Expenditure in England financed from depreciation reserve	22,000		22,000
	(4) Expenditure in India financed from Okara Farm profits	50,000		35,000
	(5) Expenditure in England financed from Okara Farm profits	..		..
	(6) <i>Deduct</i> —Depreciation.	2,18,000		2,14,700
	(7) <i>Add / Deduct</i> —Transfer to / from depreciation reserve	4,550		14,000
	TOTAL MINOR HEAD (b),	50,000		35,000
	TOTAL SUB-HEAD E. .	27,89,710	27,49,000	25,34,000
	TOTAL INDIA .	2,49,54,136	2,46,21,000	2,31,36,000
			2,31,36,000	2,18,93,000

ESTABLISHMENTS (INCLUDING STORES)—contd.
EXPLANATIONS.

Head S.-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 1931-32 were 5,073 tons at an average sale rate of Rs. 0-2-3·6 per lb. and 415 tons of butter at an average sale rate of Rs. 1-2-8 per lb. These quantities represent in the case of milk 21·07 per cent. sales to Government Hospitals and institutions and 78·93 per cent. to other customers and in the case of butter 6·3 per cent. to Government Hospitals and institutions and 93·7 per cent. to others (Officers, troops, and families, messes and institutions).

5. Budget, 1933-34 is more than budget, 1932-33 by Rs. 1·15 lakh due to increase in general standing and in miscellaneous charges (·93) and partial restoration of emergency cut in pay (·22).

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(1) Stores for India—				
(a) Medical Store Depots . . . . .	..	12,73,000	10,88,000	11,40,000
(b) Ordnance and Clothing Factories		7,00,000	5,72,000	} 5,34,000
(c) Military Farms—				
(Grass)		4,000	..	4,000
(Dairy)		4,000	6,000	4,000
(2) Medical Store Depots and Workshops—				
(i) Pay and miscellaneous		15,000	28,000	24,000
(ii) Sterling overseas pay		8,000	5,000	5,000
(3) Ordnance and Clothing Factories—				
(a) Pay and miscellaneous		33,000	18,000	20,000
(b) Leave and deputation salaries		3,72,000	3,60,000	3,60,000
(c) Miscellaneous expenditure— Recruitments . . . . .		..	1,000	1,000
(d) Final pay and travelling expenses		36,000	24,000	20,000
(e) Sterling overseas pay		1,80,000	1,64,000	1,80,000
(4) Grass Farms—				
(a) Pay and miscellaneous		40,000	56,000	44,000
(5) Dairy Farms—				
(a) Pay and Miscellaneous . . . . .		..	..	..
(b) Leave and deputation salaries		24,000	36,000	24,000
(c) Final pay and travelling expenses		1,000	..	1,000
(d) Sterling overseas pay		13,000	6,000	8,000
Deduct—Emergency deductions from pay . . . . .		..	34,000	13,000
TOTAL SUB-HEAD F.—ENGLAND	33,51,740	27,03,000	23,30,000	24,22,000
Sub-Head G. Exchange	17,622	..	—8,000	..
TOTAL EXPENDITURE MAIN HEAD 3	2,83,23,498	2,73,24,000	2,54,58,000	2,43,15,000

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

RECEIPTS.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
India—				
Sub-Head A.—Medical Stores Depots and Workshops—				
(1) Proceeds from sale of surplus stores . . .		-		..
(2) Proceeds from sale of obsolete stores.		..		2,000
(3) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depot proper		36,21,000		33,21,500
(4) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by workshop		10,000		9,500
(5) Miscellaneous		4,000		..
(6) Transfer of surplus from depreciation reserve . . . . .		..		2,000
TOTAL SUB-HEAD A.	32,55,433	36,35,000	33,35,000	33,35,000
Sub-Head B.—Indian Army Service Corps—				
Miscellaneous		7,000		5,000
TOTAL SUB-HEAD B.	4,884	7,000	5,000	5,000
Sub-Head C.—Ordnance and Clothing Factories—				
(1) Proceeds from sale of surplus stores		30,000		30,000
(2) Proceeds from sale of obsolete stores . . . . .		..		72,000
(3) Value of work done for non-military depart- ments and private bodies		83,000		75,000
(4) Transfer of surplus from depreciation reserve		5,00,000		2,00,000
(5) Miscellaneous		2,23,000		1,76,000
TOTAL SUB-HEAD C.	4,83,801	8,41,000	10,00,000	5,53,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised, Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Receipts—concl'd.				
India—concl'd.				
Sub-Head D.—Grass Farms—				
(1) Proceeds from sale of fodder		60,000		89,600
(2) Proceeds from sale of vegetables		1,37,500		1,30,400
(3) Miscellaneous		500		1,000
		<u>2,28,000</u>		<u>2,21,000</u>
(4) Okara Farm gross profits		4,12,000		
(5) <i>Deduct</i> —Okara Farm gross expenditure		<u>3,12,000</u>		
(6) Net receipts from Okara Farm		1,00,000		70,000
TOTAL SUB-HEAD D.	<u>2,48,787</u>	<u>3,28,000</u>	<u>3,00,000</u>	<u>2,91,000</u>
Sub-Head E.—Dairy Farms—				
(1) Proceeds from sales of dairy produce		23,30,000		24,55,000
(2) Proceeds from sale of grain and fodder		1,15,000		1,40,000
(3) Miscellaneous		65,000		60,000
TOTAL SUB-HEAD E.	<u>26,12,338</u>	<u>25,10,000</u>	<u>25,75,000</u>	<u>26,55,000</u>
TOTAL INDIA	<u>66,10,243</u>	<u>73,21,000</u>	<u>72,15,000</u>	<u>68,39,000</u>
Sub-Head F.—England	7 489	4,000	..	..
Sub-Head G.—Exchange	60	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>66,17,792</u>	<u>73,25,000</u>	<u>72,15,000</u>	<u>68,39,000</u>

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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 . . .	77,70,521	..	77,70,521	71,74,000	..	71,74,000	70,97,000	..	70,97,000	74,03,000	..	74,03,000
B.—STAFF OF COM- MANDS . . .	82,55,169	..	82,55,169	82,14,000	..	82,14,000	83,50,000	..	83,50,000	84,70,000	..	84,70,000
C.—STAFF OF DIS- TRICTS AND BRI- GADES . . .	84,57,709	..	84,57,709	72,55,000	..	72,55,000	71,65,000	..	71,65,000	77,00,000	..	77,00,000
E—MISCELLANEOUS . . .	..	79,884	-79,884	..	55,000	-55,000	..	55,000	-55,000	..	50,000	-50,000
TOTAL INDIA	1,94,83,459	79,884	1,94,03,575	1,76,43,000	55,000	1,75,88,000	1,76,12,000	55,000	1,75,57,000	1,85,73,000	50,000	1,85,23,000
D—ENGLAND	12,27,768	497	12,27,256	13,61,000	..	13,61,000	11,61,000	8,000	11,53,000	11,77,000	..	11,77,000
E.—EXCHANGE	9,898	4	9,894	..	..	-4,000	..	-4,000	..	..	..	..
TOTAL MAIN HEAD 4/IV	2,07,21,110	80,885	2,06,40,225	1,90,04,000	55,000	1,89,49,000	1,87,89,000	58,000	1,87,11,000	1,97,50,000	50,000	1,97,00,000

MAIN HEAD 4.—ARMY HEADQUARTERS,

EXPLANATIONS.

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

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

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for tour of regimental duty, in order that he may keep in touch with regimental work, 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 the 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 manufacturers.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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

(a) M. T. (dealt with by Q. M. G.'s branch) and

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

(iii) The Director 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. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) Technical Organisation Directorate is responsible for all policy questions concerning the branch with particular reference to mobilisation and war calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements.

(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 and un-serviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Marine. In matters relating to the purchase of foodstuffs and other I. A. S. C. stores, this Directorate is now responsible to the Q. M. G. in India.

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

10. In addition to the above, the Army Headquarters staff includes certain technical advisers viz. :—the Major General, 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 Service) 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 chargers of commanders and their staffs including their personal staffs.

Budget, 1933-34, is more than budget, 1932-33 by Rs. 7.51 lakhs due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	7.68
(2) Transfer of administration charges of the Grass Farms from head 3	2.39
(3) Creation of additional appointments of officers	1.02
(4) Variation in rates of pay of officers and annual increments to establishments, etc.	74
	11.23
<i>Decreases—</i>	
(5) Transfer of provision for tour grant of G. Os. C.-in-Chief to head 7-A. . . . .	.98
(6) Further retrenchments . . . . .	.93
(7) Smaller expenditure in England on account of furlough pay of officers.	1.81
	3.72
	7.51

STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

Army Headquarters.

	Commander-in-Chief and Staff.	Staff of H. E. the Viceroy.	Military Secretary's Branch.	General Staff Branch,	Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Central Revision Section.
Commander-in-Chief	1	..	..	..	..	..	..	..
Generals or Lieut.-Generals . . . . .	..	..	..	1	1	1	1	..
Major Generals . . . . .	..	..	1	2	2	2	1	..
Brigadiers-Directors . . . . .	..	..	..	2	2	2	4	1(d)
Deputy Directors (Services) . . . . .	..	..	..	..	3	4	1(g)	..
Staff officers (1st grade) . . . . .	..	..	1	5	7	3	7	1
Staff officers (2nd grade)	1	..	1	16	8	8	4	..
					2(d)			
Staff officers (3rd grade) . . . . .	..	..	..	11	2	6	4	..
Station Staff officers, 1st class . . . . .	..	..	..	..	..	..	..	..
Station staff officers, 2nd or 3rd class . . . . .	..	..	..	..	..	..	..	..
Aides-de-Camp	4	7	..	..	..	..	..	..
Officer Supervisors	1	..	2	3	5	3	4	..
Other officers	1(a)	1(b)	..	2(c)	1(e)	3(f)	5(h)	..
TOTAL	8	8	5	43	33	33	31	2
Superintendents . . . . .	..	..	3	6	12	9	21	..
Clerks—								
1st division	1	..	8	27	39	32	60	3
2nd division	2	..	14	35	50	32	78	7
3rd division . . . . .	..	..	18	28	44	36	93	4
Technical . . . . .	..	..	..	11	..	3	2	..
Temporary . . . . .	..	..	..	..	..	3(k)	24	8
Draughtsman . . . . .	..	..	..	..	..	..	1	..
Translators . . . . .	..	..	..	6	..	..	..	..
Office servants	3	..	19	74	93	61	96	3
Security staff . . . . .	..	..	..	15	..	..	..	..
Superintendent, H. E. the C-in-C's, household	1	..	..	..	..	..	..	..
" Fauji Akhbar " clerical establishment . . . . .	..	..	..	14	..	..	..	..
TOTAL	7	..	62	216	238	176	375	27

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Total.	Commands.		Districts and Brigades.		Total.	Remarks.
	Commanders and Staff.	Services.	Commanders and Staff.	Services.		
1	..	..	..	..	1	(a) Surgeon.
4	4	..	..	..	8	(b) Military Secretary to H. E. the Viceroy.
9	2	4	13	..	28	
12	10	..	34	..	56	(c) 1 Attached officer and 1 Interpreter officer.
8	..	9(i)	..	..	17	
24	11	24	16	25	100	(d) Civilians.
40	24	9	66	53	192	(e) Chief principal matron.
23	10	1	50	..	84	(f) 1 Railway concentration officer, 1 Inspector of messing and 1 Attached officer-Remounts.
..	..	..	20	..	20	
..	..	..	(41)	..	(41)	(g) Inspector of I. A. O. C. Services.
11	8	..	(13)	..	19	(h) 2 Technical officers, 1 Civil Engineer
18	..	..	..	..	(13)	Adviser and 2 Assistant Civil Engineer
13	..	5(j)	4	..	18	Advisers.
					22	(i) Includes 2 Inspectors—I. A. S. C.
163	69	52	203	78	565	(j) 2 Attached officers—Grass Farms and 3 Remount officers.
			(54)		(54)	(k) Employed during the Delhi season only.
51						
170						
218						
223						
18						
35						
1						
6						
349						
15						
1						
14						
1,101						

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE—					
INDIA					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.					
Detailed heads—					
1	1	(1) Pay of Commander in-Chief	1,01,430		1,01,370
7	7	(2) Pay of other officers	88,280		92,000
7	7	(3) Pay of establishments	16,970		17,210
		(4) Tour expenses of Commander-in-Chief	1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses	14,510		15,400
		(6) Grant for expenditure to be sanctioned by the Commander-in-Chief under his financial powers	50,000		50,000
		<i>Deduct—Emergency cut in pay</i>	<i>25,190</i>		<i>13,980</i>
		TOTAL MINOR HEAD (a)	3,58,710	3,96,000	4,12,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
8	8	(1) Pay of officers	1,00,500		99,140
		(2) Miscellaneous allowances and expenses . . . . .	..		..
		<i>Deduct—Emergency cut in pay</i>	<i>9,500</i>		<i>5,140</i>
		TOTAL MINOR HEAD (b)	86,434	91,000	94,000
		Carried over	4,45,144	4,87,000	5,06,000

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

Minor Head (a) Commander-in-Chief and Personal Staff.—Budget, 1933-34 is more than budget, 1932-33 by Rs. 16 lakh due to the partial restoration of emergency cut in pay (.11) and fluctuations in rates of pay of officers (.04) and larger miscellaneous allowances and expenses (.01).

Minor Head (b) Personal staff of Governor-General.—Budget, 1933-34 is more than budget, 1932-33 by Rs. 03 lakh due to the partial restoration of emergency cut in pay (.04) partly counterbalanced by a probable saving based on past actuals (.01).

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1932-33.	1933-34.	1931-32. Rs.	Estimate, 1932-33. Rs.	Estimate, 1932-33. Rs.	Estimate, 1933-34. Rs.
Brought forward .		4,45,144	4,87,000		5,06,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.					
Detailed heads—					
5	5		1,01,660		1,03,150
62	62		1,16,180		1,17,570
			25,550		26,720
			21,390		11,440
Deduct—Emergency cut in pay					
TOTAL MINOR HEAD (c) .		2,33,413	2,22,000		2,36,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.					
Detailed heads—					
41	41		8,20,900		8,28,190
			..		25,370
			8,20,900		8,02,820
200	202		3,29,370		3,35,760
			30,640		17,740
			2,98,730		3,18,020
			15,000		15,000
			2,34,150		2,14,660
14	14		85,680		78,200
			1,09,460		57,790
			15,18,387		13,71,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.					
Detailed heads—					
18	18		3,77,170		3,79,430
10	10		2,55,500		2,49,070
5	5		95,160		95,160
			7,27,830		7,23,660
			10,120		10,000
			7,17,710		7,13,660
Deduct—Probable savings					
Carried over .		21,96,944	20,54,000		21,13,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (c) Military Secretary's Branch.—Budget, 1933-34 is more than budget, 1932-33 by Rs. 14 lakh due to the partial restoration of emergency cut in pay (·10) and fluctuations in rates of pay (·04).

Minor Head (d) General Staff Branch.—udgt, 1933-34 exceeds budget 1932-33 by Rs. 26 lakh due to the following causes :

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	·52
(2) Creation of one appointment of G. S. O. 2nd grade	·17
(3) Creation of 2 special clerical appointments	·09
	·78
<i>Decreases—</i>	
(4) Savings anticipated in pay of officers and establishment	·12
(5) Smaller working expenses of " Fauji Akhbar "	·08
(6) Abolition of one appointment of G. S. O. 3rd grade	·13
(7) Smaller miscellaneous expenses	·19
	·52
Net increase	·26

Minor Head (e) Adjutant General's Branch.—Budget, 1932-34 is more than budget, 1932-33 by Rs. 49 lakh due to partial restoration of emergency cut in pay.

MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		21,96,944	20,54,000		21,13,000
SUB HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			7,17,710		7,13,660
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH— <i>concl'd.</i>					
Detailed heads— <i>concl'd.</i>					
148	148	(4) Pay of establishments of the Adjutant General's branch proper	2,85,990		2,79,700
79	77	(5) Pay of establishments of Medical Directorate	1,75,540		1,67,360
12	13	(6) Pay of establishments of the Judge Advocate General's Branch.	21,060		20,360
		Deduct—Probable savings	26,260		9,300
			4,56,330		4,57,770
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper	56,950		50,000
		(8) Miscellaneous allowances and expenses of Medical Directorate.	36,120		40,620
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch	4,930		4,000
		Deduct—Emergency cut in pay	1,18,040		63,050
TOTAL MINOR HEAD (e)		13,15,710	11,54,000		12,03,000
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.					
Detailed heads—					
32	32	(1) Pay of officers	6,98,360		6,74,600
17	173	(2) Pay of establishments	3,48,620		3,46,830
		Deduct—Probable savings	15,360		13,160
			3,33,260		3,33,670
		(3) Miscellaneous allowances and expenses	92,470		90,000
		Deduct—Emergency cut in pay	1,02,060		54,270
TOTAL MINOR HEAD (f).		11,23,733	10,22,000		10,44,000
Carried over		46,36,387	42,30,000		43,60,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (f) Quartermaster General's Branch.—Budget, 1933-34 is more than Budget 1932-33 by Rs. 22 lakh due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	-48
<i>Decreases—</i>	
(3) Smaller miscellaneous expenses	-02
(4) Further retrenchments	-09
(5) Fluctuations in rates of pay of officers and others (net) .15	-15
	<u>-26</u>
Net increase	<u>-22</u>

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.		Accounts, 1931-32.	Budget	Revised	Budget
1932.	1933- 33. 34.		Estimate, 1932-33.	Estimate, 1932-33.	Estimate 1933-34.
		Ra.	Ra.	Ra.	Ra.
		46,36,387	42,30,000		43,61,000
Brought forward .					
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>					
MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH.					
Detailed heads— <i>contd.</i>					
21	21	(1) Pay of officers of the Master General of Ordnance branch proper .	4,47,770		4,56,190
		<i>Deduct</i> —Probable savings	16,250		17,330
			<u>4,31,520</u>		<u>4,38,860</u>
5	5	(2) Pay of officers of Contracts Directorate .	1,11,960		1,08,540
		<i>Deduct</i> —Probable savings . . . . .	..		1,700
			<u>1,11,960</u>		<u>1,06,840</u>
5	5	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision)	84,000		85,630
		<i>Deduct</i> —Probable savings . . . . .	..		1,300
			<u>84,000</u>		<u>84,330</u>
213	213	(4) Pay of establishments of the Master General of Ordnance branch proper	6,27,480		6,30,030
		<i>Deduct</i> —Probable savings	4,48,560		4,61,960
			10,870		17,630
			<u>4,37,690</u>		<u>4,44,330</u>
93	93	(5) Pay of establishments of Contracts Directorate.	1,80,150		1,98,830
		<i>Deduct</i> —Probable savings . . . . .	..		3,000
			<u>1,80,150</u>		<u>1,95,830</u>
45	70	(6) Pay of establishments of the Assistant Director of Ordnance Services (Provision)	1,26,600		1,30,110
		<i>Deduct</i> —Probable savings . . . . .	..		2,000
			<u>1,26,600</u>		<u>1,28,110</u>
			<u>7,44,440</u>		<u>7,68,270</u>
			<u>13,71,920</u>		<u>13,98,300</u>
Carried over		46,36,387	42,30,000		43,60,000

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

Minor Head (g) Master General of Ordinances branch.—Budget, 1933-34 is more than budget 1932-33 by Rs. 8 lakh due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	-60
(2) Fluctuation in rates of pay of officers	-07
(3) Variation in rates of pay of establishments due to annual increments	-20
	<u>-87</u>
<i>Decreases—</i>	
(4) Smaller miscellaneous expenses	-07
	<u>-07</u>
Net increase	<u>-80</u>

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		46,36,387	42,30,000		43,60,000
			13,71,920		13,98,300
SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.					
MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH—cont'd					
Detail heads—					
(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper			54,210		53,400
(8) Miscellaneous allowances and expenses of Contracts Directorate			50,660		45,000
(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)			20,100		20,000
Deduct—Emergency cut in pay			1,36,890		76,700
TOTAL MINOR HEAD (g).		14,67,706	13,60,000		14,40,000
Minor Head (h) Central Revision Section—					
Detailed Head—					
1	2	(1) Pay of officers	22,080		41,740
29	27	(2) Pay of establishment	56,160		54,940
(3) Miscellaneous allowances and expenses			6,520		6,280
Deduct—Emergency cut in pay			7,760		4,940
TOTAL MINOR HEAD (h)		76,982	77,000		98,000
MINOR HEAD (i) DIRECTOR OF REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			3,450		3,620
(2) Printing and Stationery.			15,00,000		15,00,000
(3) Miscellaneous			3,550		1,440
Deduct—Emergency cut in pay					60
TOTAL MINOR HEAD (i).		15,89,446	15,07,000		15,05,000
TOTAL SUB-HEAD A.		77,70,521	71,74,000	70,97,000	74,03,000

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

Minor Head (h) Central Revision Section.—Budget 1933-34 is more than budget, 1932-33 by Rs. .21 lakh due to the partial restoration of emergency cut in pay (.03), creation of an appointment of Assistant Director (.20) partly counterbalanced by a saving on account of reduction of clerical appointments (.02).

Minor Head (i) Director of Regulations and Forms.—Budget, 1933-34 is less than budget, 1932-33 by Rs. .02 lakh due to the elimination of provision for examination of candidates for cadetship.

Numbers.		MAIN HEAD 4/IV.—ARMY HEADQUARTERS,			
1932	1933-	Accounts,	Budget	Revised	Budget
33.	34.	1931-32.	Estimate,	Estimate,	Estimate,
			1932-33.	1932-33.	1933-34.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD B.—STAFF OF COM- MANDS.					
Detailed heads—					
112	121	(1) Pay of officers	25,37,620		27,15,080
		<i>Deduct—Probable savings</i>	<i>53,030</i>		<i>16,090</i>
			<u>24,84,590</u>		<u>26,98,990</u>
245	304	(2) Pay of establishment			
(16)	(21)	other than menials]	5,49,000		6,24,240
		(3) Pay of menials	1,00,000		30,000
		(4) Kit and clothing			
		allowances	6,500		7,000
		<i>Tour expenses of General</i>			
		<i>Officers Commanding-</i>			
		<i>in-Chief</i>	98,000		..
		(5) Miscellaneous allow-			
		ances and expenses	1,06,000		1,16,000
		(6) Grant for unforeseen			
		expenditure	1,72,000		1,72,000
		<i>Deduct—Emergency</i>			
		<i>cut in pay</i>	<i>3,02,090</i>		<i>1,78,230</i>
		Total Sub-Head B	<u>32,55,169</u>	<u>33,50,000</u>	<u>34,70,000</u>
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES.					
Detailed heads—					
273	281	(1) Pay of officers	57,89,180		58,84,860
(55)	(54)	<i>Deduct—Probable savings</i>	<i>1,02,160</i>		<i>75,930</i>
			<u>56,87,020</u>		<u>58,08,930</u>
824	789	(2) Pay of establishment			
(55)	(52)	other than menials	17,08,910		16,71,930
		(3) Pay of menials . . . . .	..		67,000
		(4) Kit and clothing al-			
		lowances	26,000		23,000
		(5) Miscellaneous allow-			
		ances and expenses	4,42,700		4,11,840
		(6) Grant for unforeseen			
		expenditure	1,11,800		1,11,000
		<i>Deduct—Emergency</i>			
		<i>cut in pay</i>	<i>7,21,430</i>		<i>3,93,700</i>
		TOTAL SUB-HEAD C	<u>84,57,769</u>	<u>71,65,000</u>	<u>77,00,000</u>
		Total India	<u>1,94,83,459</u>	<u>1,76,12,000</u>	<u>1,85,73,000</u>

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands.—Budget, 1933-34, is more than budget, 1932-33, by Rs. 2·56 lakhs due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	1·24
(2) Transfer of administration charges of the Grass Farms from head 3	2·39
(3) Transfer of certain establishments from head 4-C, and creation of new appointments consequent on reorgani- sation	·39
(4) Other variations	·32
	4·34
<i>Decreases—</i>	
(5) Transfer of provision on account of tour grant of G. os. C.-in-C. to head 7-A	·98
(6) Transfer of provision for menials to head 4-C	·70
(7) Further retrenchments	·10
	1·78
Net increase	2·56

Sub-Head C.—Staff of Districts and Brigades.—Budget, 1933-34, is more than budget, 1932-33 by Rs. 4·45 lakhs due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Creation of additional appointments of officers on account of extra garrison in Bengal and 2 G. S. Os., 3rd grade	·78
(2) Non-realisation of savings anticipated consequent on the revision of lodging allowance rules	·18
(3) Transfer of provision for menials from head 4-B.	·67
(4) Partial restoration of emergency cut in pay	3·28
(5) Variations in rates of pay of establishments on account of annual increments and other minor variations	·70
	5·61
<i>Decreases—</i>	
(6) Further retrenchments	·74
(7) Smaller miscellaneous expenses	·31
(8) Transfer of establishments to head 4-B.	·11
	1·16
Net increase	4·45

MAIN HEAD 4/IV.—ARMY HEADQUARTERS.

Numbers.		Accounts, 1931-32.	Budget	Revised	Budget
1932- 33.	1933- 34.		Estimate, 1932-33.	Estimate, 1932-33.	Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND :					
(1) Army Headquarters—					
	Pay of officers . . .		12,60,000		1,84,000
	Pay of others . . .		(a)		40,000
	Leave and deputation salaries . . .		93,000		92,000
	Sterling overseas pay . . .		8,000		8,000
(2) Staff of Commands—					
	Pay of officers . . .				1,68,000
	Pay of others . . .				44,000
(3) Staff of Districts and Brigades—					
	Pay of officers . . .				4,28,000
	Pay of others . . .		(a)		1,16,000
(4) Staff: Overseas pay and miscellaneous . . .					
					1,00,000
(5) Emergency deductions from leave salaries. . .					
					3,000
TOTAL SUB-HEAD D.—ENGLAND . . .		12,27,753	13,61,000	11,61,000	11,77,000
SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE . . .		9,898		—4,000	—
TOTAL EXPENDITURE—MAIN HEAD 4		2,07,21,110	1,90,04,000	1,87,69,000	1,97,50,000
Receipts—					
SUB-HEAD A.—INDIA—					
	Miscellaneous . . .	79,884	55,000	55,000	50,000
SUB HEAD B.—England . . .					
		497	..	3,000	..
SUB-HEAD C.—Exchange . . .					
		4	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV . . .		80,385	55,000	58,000	50,000

(a) Included under item (1)—Pay of officers.

STAFF OF COMMANDS. ETC.-- *concl.*

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

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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.—INDIAN ARMY SERVICE CORPS .	2,70,88,340	20,80,816	2,50,07,524	2,87,43,000	21,82,000	2,65,61,000	2,68,15,000	22,50,000	2,45,65,000	2,09,20,000	22,98,000	2,26,32,000
B.—ANIMALS (RE-MOUNTS) . . .	18,74,111	2,73,935	16,00,176	19,83,000	1,53,000	17,80,000	18,65,000	3,00,000	15,65,000	20,51,000	2,50,000	18,01,400
C.—INDIAN ARMY ORDNANCE CORPS	74,20,694	1,12,20,799	-38,00,105	80,06,000	1,00,55,000	-20,50,000	51,98,000	1,00,00,000	-18,02,000	74,46,000	1,08,38,000	-20,92,000
D.—ORDNANCE INSPECTION AND CHEMICAL RESEARCH	29,473	4,335	25,138	37,000	..	37,000	37,000	..	37,000	24,000	1,000	23,000
TOTAL INDIA .	2,64,12,618	1,35,79,885	2,28,32,733	2,87,18,000	1,23,90,000	2,63,23,000	2,69,15,000	1,25,50,000	2,43,65,000	4,04,51,000	1,30,87,000	2,73,64,000
E.—ENGLAND .	67,98,275	6,70,105	61,28,170	35,66,000	4,62,000	31,04,000	41,54,000	3,84,000	37,70,000	40,67,000	4,90,000	35,77,000
F.—EXCHANGE .	22,036	-3,223	25,259	..	..	..	-14,000	-1,000	-13,000	..	..	..
TOTAL HEAD 5/V	4,33,32,929	1,42,46,767	2,89,86,162	4,22,84,000	1,29,52,000	2,94,32,000	4,10,55,000	1,29,33,000	2,81,22,000	4,45,18,000	1,35,77,000	3,09,41,000

EXPLANATIONS.

The value of stock on 31st March 1932 of the following categories of stores was as given below :—

Clothing :—

Uniforms	35,26,000
Boots, etc.	34,18,000
Necessaries	25,06,000
Cloth and other materials	1,63,000
Head dresses	8,38,000
Miscellaneous	42,90,000
Total clothing	1,47,41,000
 Provisions	 43,26,000
Grain and salt for animals	4,31,000
Fuel and light	1,19,000
Petrol and lubricants	6,30,000

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

Provision for expenditure.

Stores, equipment and animals required for—	Budget Head.	1932-33.				1933-34.			
		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).		In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts.)		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	21,45,480	12,73,000	20,27,400	11,40,000				
Ordnance and clothing factories	Head 3-C	51,94,100	7,00,000	37,53,100	6,00,000				
Grass farms	Head 3-D	24,02,000	4,000	21,40,750	4,000				
Dairy farms	Head 3-E	10,17,000	4,000	11,25,500	4,000				
		1,07,58,580	19,81,000	90,46,750	17,48,000				
Total provision in head 3		1,27,39,580		1,07,94,750					
Total provision in head 5 (Gross)		4,46,22,860		4,68,00,900					
Grand total of stores purchased for the army in India		5,73,62,440		5,75,95,650					

The total gross provision made in 1933-34 in India and England for ordnance and clothing stores is as follows :—

	Rs.
India	77,86,000
England	22,39,000
Manufacture in the Ordnance and Clothing factories	1,28,34,000
Total	1,28,59,000

**MAIN HEAD 5.—PURCHASE AND SALE OF
DIRECT BY MANUFACTURING ESTABLISHMENTS.**

EXPENDITURE:	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
INDIA:	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS.				
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		60,50,000		56,00,000
(2) Central purchases		86,77,000		99,69,700
(3) Value of stores returned		5,000		2,000
(4) Customs duty		4,35,000		70,000
(5) Bonus paid under aiding scale of rations scheme		3,49,000		3,50,000
		<u>1,55,16,000</u>		<u>1,59,91,700</u>
(6) Deduct—Value of stores issued on payment to M. E. S., and R. A. F.		1,29,000		1,18,200
(7) Deduct—Value of stores issued on payment to other departments of the Central Government		30,000		50,500
		<u>1,59,000</u>		<u>1,68,700</u>
Net cash expenditure under (a)	1,54,62,121	<u>1,53,57,000</u>	<u>1,43,30,000</u>	<u>1,58,23,000</u>
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		1,45,000		1,35,000
(2) Central purchases		44,67,300		49,14,000
(3) Value of stores returned . . . . .		..		..
		<u>46,12,300</u>		<u>50,49,000</u>
(4) Deduct—Value of stores issued on payment to M. E. S. and R. A. F.		200		..
(5) Deduct—Value of stores issued on payment to other departments of the Central Government		100		12,000
		<u>300</u>		<u>12,000</u>
Net cash expenditure under (b)	29,04,426	<u>46,12,000</u>	<u>38,00,000</u>	<u>50,37,000</u>
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		14,000		15,000
(2) Central purchases		23,65,100		23,04,200
(3) Value of stores returned		9,000		5,000
		<u>23,88,100</u>		<u>23,24,200</u>
(4) Deduct—Value of stores issued on payment to M. E. S. and R. A. F.		11,23,900		10,74,400
(5) Deduct—Value of stores issued on payment to other departments of the Central Government		200		..
(6) Deduct—Credits for services rendered by M. T. units to M. E. S. and R. A. F.		60,000		30,800
		<u>11,84,100</u>		<u>11,05,200</u>
Net cash expenditure under (c)	13,06,085	<u>12,04,000</u>	<u>12,84,000</u>	<u>12,19,000</u>
Carried over	1,96,72,632	<u>2,11,73,000</u>	<u>1,94,14,000</u>	<u>2,20,79,000</u>

**STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED
M. E. S., R. A. FAND R. I. M.)—contd.**

EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1933-34 compares with the provision in the Budget for 1932-33 as follows:—

	1932-33.	1933-34.
	Rs.	Rs.
Provisions	1,43,32,000	1,47,88,000
Grains and Salt for animals	44,62,000	48,98,000
Petrol and lubricants	11,04,000	10,82,000
Coal and firewood	21,17,000	17,46,000
Oil for fuel and light	4,46,000	4,16,000
Other I. A. S. C. Stores	4,60,000	3,59,000
Total	<u>2,29,21,000</u>	<u>2,32,89,000</u>

The increase of Rs. 3.68 lakhs in budget 1933-34 as compared with budget 1932-33 is mainly due to adoption of higher rates for budget purposes partly counterbalanced by reduction of requirements on account of reduction in strengths.

Budget 1933-34 takes into account the effect of further retrenchments measures, viz., decrease of Rs. 1,55,700.

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

	Accounts- 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,96,72,632	2,11,73,000	1,94,14,000	2,20,79,000
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases .		22,18,600		18,61,500
(2) Central purchases .		4,40,000		3,70,000
(3) Value of stores returned		400		500
(4) Bonus paid under the sliding scale of rations scheme		15,000		9,000
		<u>26,74,000</u>		<u>22,41,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F. .		1,54,000		1,41,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government .		..		..
		<u>1,54,000</u>		<u>1,41,000</u>
Net cash expenditure under (d) .	23,26,183	25,20,000	21,03,000	21,00,000
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.				
Detailed heads—				
(1) Local purchases .		23,800		16,000
(2) Central purchases .		5,15,000		4,88,800
(3) Value of stores returned		200		200
		<u>5,39,000</u>		<u>5,05,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F. .		53,000		60,000
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government .		..		..
		<u>53,000</u>		<u>60,000</u>
Net cash expenditure under (e) .	4,99,798	4,86,000	4,75,000	4,45,000
Carried over	2,24,98,613	2,41,79,000	2,19,89,000	2,46,24,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R.A.F., AND B.I.M.)

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,24,98,613	2,41,79,000	2,19,89,000	2,46,24,000

SUB-HEAD A.—INDIAN ARMY SER-
VICE CORPS—*contd.*

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

Detailed heads—

(1) Local purchases .		72,000		54,000
(2) Central purchases		7,67,300		9,42,000
(3) Value of stores return- ed		2,10,000		1,25,000
		<u>10,49,300</u>		<u>11,21,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		3,20,300		4,10,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . . .		..		6,000
		<u>3,20,300</u>		<u>4,16,000</u>
Net cash expenditure under (f) .	9,38,712	7,29,000	7,40,000	7,05,000
Carried over .	2,34,37,325	2,49,08,000	2,27,29,000	2,53,29,000

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

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
Brought forward	2,34,37,325	2,49,08,000	2,27,29,000	2,53,29,000
SUB-HEAD A.—INDIAN ARMY SER- VICE CORPS—concid.				
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		3,08,100		5,57,000
(2) Central purchases				
(3) Value of stores return- ed		1,000		
(4) Customs duty		1,67,000		83,000
		9,76,100		9,40,000
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		40,100		40,000
		40,100		40,000
Net cash expenditure under (g)	13,53,035	9,36,000	30,16,000	9,00,000
MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Local purchases . . . . .		..		..
(2) Central purchases		27,18,470		31,00,450
(3) Customs duty		1,59,300		15,00,000
(4) Value of stores return- ed				78,000
(5) Charges on account of subsidization of motor vehicles		21,230		22,550
		28,99,000		47,01,000
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
	
Net cash expenditure under (h)	22,97,980	28,99,000	10,70,000	47,01,000
TOTAL SUB-HEAD A.— I. A. S. C.	2,70,88,340	2,87,43,000	2,68,15,000	2,69,30,000

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

EXPLANATIONS.

Minor head (g) Mechanical Transport Stores including tyres;

Budget 1933-34 is less than budget, 1932-33 by Rs. 36 lakh due to:—

	In lakhs of Rs.
(i) Decrease in Customs duty on account of less purchases in United Kingdom	92
(ii) Miscellaneous decreases	01
(iii) Increased purchase of stores in India	57
Net decrease	36

Minor head (b) Mechanical Transport Vehicles.

Budget, 1933-34 is more than budget, 1932-33 by Rs. 18.02 lakhs. Of this Rs. 3.02 lakhs is due mainly to increased purchases in India. A sum of Rs 15 lakhs has been provided for new measures which may have to be transferred to the English estimates later on.

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
HEAD B.—ANIMALS (RE-MOUNTS).				
Detailed heads—				
(1) Purchase of horses		13,71,050		15,21,200
(2) Purchase of mules		5,61,000		5,02,100
(3) Purchase of camels				3,150
(4) Purchase of bullocks		950		24,550
		<u>19,33,000</u>		<u>20,51,000</u>
(5) Deduct—Value of animals issued to other departments . . . . .		..		..
Net cash expenditure (Total Sub-Head B)	18,74,111	19,33,000	18,65,000	20,51,000
SUB-HEAD C.—INDIAN ARMY ORD-NANCE CORPS.				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases		4,15,000		2,00,100
(2) General purchases		47,70,700		{ 42,19,000 3,58,000
(3) Customs duty		46,300		{ 79,000 18,800
(4) Value of stores returned		4,60,000		5,05,000
(5) Expenditure on repair of mathematical instruments . . . . .		..		2,00,000
		<u>56,92,000</u>		<u>55,77,900</u>
(6) Deduct—Value of stores issued on payment to M. E. S., R. A. F., and R. I. M.		3,08,300		2,49,000
(7) Deduct.—Value of stores issued on payment to other departments of the Central Government		10,000		10,000
		<u>3,18,300</u>		<u>2,59,000</u>
Net cash expenditure under (a)	41,80,414	53,73,700		53,18,900
Carried over	41,80,414	53,73,700		53,18,900

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

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts).*—Budget 1933-34 is more than budget 1932-33 by Rs. 1.18 lakh due to increased purchase of horses consequent upon decrease in the number of animals rendered sound as a result of mechanisation partly counterbalanced by decrease in purchase of mules due to disbandment of pioneer units.

The effect of further retrenchment taken into account is Rs. 1,500.

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

(a) *Ordnance Stores* :—

Ordnance and clothing stores are obtained from three sources of supply i.e., Home, Ordnance and Clothing Factories, and 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 45— Defence Services Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory	Factories budget (Head 3-C).
Central purchase	Head 5.—C. (a), (2) Ordnance stores. Head 5.—C. (b), (2) Clothing.

2. The main requirements included in the store budget for 1933-34 are given below by categories :—

	Value Rs.
<i>Ordnance Stores.</i>	
<i>Classes of Stores—</i>	
<i>General stores—</i>	
(1) Barrack and hospital	6,63,000
(2) Harness and saddlery	9,81,0
(3) Camp equipment and paulins	16,06,000
(4) Oils, paints and chemicals	2,47,000
(5) Accoutrements	3,84,000
<i>Warlike stores—</i>	
(1) Guns and carriages	1,85,000
(2) Small arm stores	7,85,000
(3) Machine guns	18,55,000
(4) Transport vehicles and bicycles	73,000
(5) Signalling equipment	3,60,000
(6) Engineer stores	4,03,000
(7) Ammunition	42,55,000
<i>Clothing.</i>	
(1) Khaki drill clothing	9,25,000
(2) Serge clothing	6,25,000
(3) Foot wear	3,70,000
(4) Head gear	5,36,000
(5) Great coats, blankets, etc.	14,40,000
(6) Necessaries and badges	12,11,000

3. Certain stores are purchased locally under the financial powers of Ordnance officers. Funds are provided under Head 5-C. (c), (1) for Ordnance stores and (b), (1) 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 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward	41,80,414	53,73,700		53,18,900
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—contd.				
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchases		14,000		14,000
(2) Central purchases		26,78,300		20,24,100
(3) Customs duty		12,300		1,13,000
(4) Bonus paid for great coats		10,000		50,000
(5) Value of stores returned		26,400		7,000
		<u>27,41,000</u>		<u>22,08,100</u>
(6) Deduct—Value of stores issued on payment to M. E. S., R. A. F., and R. I. M.		1,08,700		80,000
(7) Deduct—Value of stores issued on payments to other departments of the Central Govern- ment		1,000		1,000
		<u>1,09,700</u>		<u>81,000</u>
Net cash expenditure under (b)	32,40,280	26,31,300		21,27,100
TOTAL SUB-HEAD C.— I. A. O. C.	74,20,694	80,05,000*	81,98,000	74,46,000*

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Stores (Provision) as the cash provision on that account is made in the Factories budget (head 3-C). The Assistant Director, Ordnance Stores (provision) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1933-34—

	Rs.
Ordnance Stores—	
Manufacture	22,66,000
Repairs	13,07,000
Clothing Stores—	
Ordinary demands	32,66,000
TOTAL	<u>1,25,34,000</u>

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

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 225 lakhs as against only Rs. 173·36 lakhs required during the year 1933-34. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years and do not, therefore, take into consideration reductions due to retrenchment taking place in 1933-34. 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 159.

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. 88 lakhs as against only Rs. 50·23 lakhs required in 1933-34. 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 155-7

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 5.—C. (a) Ordnance stores.*—Budget, 1933-34 is less than budget, 1932-33 by Rs. 55 lakh. The decrease is mainly due to (1) smaller demands (2) less local purchases under the powers of Chief Ordnance Officers and Ordnance Officers counterbalanced to a considerable extent by provision for repairs to mathematical instruments by the Mathematical Instrument Office under this head instead of under Head 2. F.

Head 5 C. (b) Clothing Stores.—Budget 1933-34 is less than budget 1932-33 by Rs. 5·04 lakhs mainly due to smaller demands for articles of personal clothing and necessaries, i.e. hats, helmets, blankets, jerseys, pullover and socks worsted and fall in prices.

9. The effect of further retrenchments is Rs. 12·89 lakhs made up of a decrease in expenditure Rs. 8·89 lakhs and an increase in receipts Rs. 4·00 lakhs.

10. The amount provided for new measures is Rs. 3·75 lakhs.

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH.				
DETAILED HEADS.				
(1) Local and central purchases		35,300		21,000
(2) Customs duty		1,700		3,000
TOTAL SUB-HEAD D.—ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH.	29,473	37,000	37,000	24,000
TOTAL INDIA	3,64,12,618	3,87,18,000	3,69,15,000	4,04,51,000
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(1) I. A. S. C. Stores		1,65,000	2,28,000	2,61,000
(2) Mechanical Transport Stores		6,67,000	1,41,000	3,00,000
(3) Mechanical Transport Vehicles		6,44,000	18,19,000	3,12,000
(4) Mechanical Transport Mobilization Reserve of spare parts . . . . .		..	..
(5) Animals: (Stallions). . . . .		..
(6) Purchase of mules and donkeys		3,50,000	3,50,000	3,24,000
(7) Ordnance—Arsenals and Depots				20,27,000
(8) Clothing Depots		11,28,000	11,12,000	2,12,000
(9) Ordnance Inspection and Chemical Research		20,000	26,000	23,000
(10) Stores taken to India with troops:—				
(i) Clothing		2,00,000	1,84,000	2,00,000
(ii) Ordnance		3,92,000	2,94,000	4,08,000
TOTAL SUB-HEAD E.—ENGLAND	67,98,275	35,66,000	41,54,000	40,67,000
SUB-HEAD F.—Exchange on English Expenditures.	22,036	..	-14 000	..
TOTAL EXPENDITURE — MAIN HEAD 5	4,32,32,929	4,22,84,000	4,10,55,000	4,45,18,000

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

EXPLANATIONS.

Sub-head D.—Budget 1933-34 is less than budget 1932-33 by Rs. 13 lakh due to reduction of purchases on account of economy measures.

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

	Accounts, 1931-32 Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budgets Estimate, 1933-34. Rs.
RECEIPTS—				
India.				
Sub-Head A —Indian Army Service Corps—				
Minor Head (a) Proceeds of sale of sur- plus, obsolete and con- demned stores—				
Detailed heads.				
(1) Provisions		40,000		25,000
(2) Grains and salt for animals		3,000		4,000
(3) Petrol and lubricants		200		2,000
(4) Coal and firewood		5,000		1,900
(5) Oil for fuel and light		1,000		100
(6) Miscellaneous I. A. S. C. Stores		2,54,000		3,25,000
(7) M. T. stores		75,000		75,000
(8) M. T. vehicles		1,00,000		1,00,000
Total Minor Head (a)	<u>5,03,545</u>	<u>4,78,200</u>		<u>5,33,000</u>
Minor Head (b) Value of stores issued on payment to officers and others—				
Detailed heads.				
(1) Provisions		7,85,000		8,60,000
(2) Grains and salt animals		1,10,000		1,20,000
(3) Petrol and lubricant		60,000		1,20,000
(4) Coal and firewood		3,93,000		3,50,000
(5) Oil for fuel and light		38,000		28,000
(6) Miscellaneous I. A. S. C. stores		8,000		11,000
(7) Recoveries on ac- count of services ren- dered by M.T. units to Non-military De- partment and others . . . . .		..		73,000
TOTAL MINOR HEAD (b)	<u>13,02,797</u>	<u>13,92,000</u>		<u>15,62,000</u>
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads.				
(1) Provisions		2,00,000		1,50,000
(2) Grains and salt for animals		37,000		15,000
(3) Petrol and lubricants		39,800		15,000
(4) Coal and firewood		5,000		2,000
(5) Oil for fuel and light		3,000		1,000
(6) Miscellaneous I. A. S. C. stores		7,000		10,000
(7) M. T. stores		20,000		10,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Depart- ments, etc. . . . .		..		..
Total Minor Head (c)	<u>2,74,471</u>	<u>3,11,800</u>		<u>2,03,000</u>
TOTAL SUB-HEAD A	<u>20,80,816</u>	<u>21,82,000</u>	<u>22,50,000</u>	<u>22,98,000</u>

**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. M.)—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.	
	1932-33.	1933-34.	1932-33.	1933-34.
	Rs.	Rs.	Rs.	Rs.
(1) Mechanical transport stores including tyres	50,000	50,000	25,000	25,000
(2) Mechanical transport vehicles	50,000	80,000	20,000	20,000
(3) Ordnance stores	5,36,000	9,45,000	66,000	70,000
(4) Clothing stores	1,56,000	1,60,000	29,000	25,000
(5) Ordnance factory stores	6,89,350	5,86,870	30,000	30,000
(6) Provisions and miscellaneous stores	3,03,000	3,58,000		
(7) Royal Air Force stores	15,000	30,750	5,000	10,250
(8) Farms stores . . . . .	..	..	..	..
(9) M. E. S. Stores . . . . .	..	..	..	..
(10) R. I. M. Stores . . . . .	..	..	..	..
TOTAL	16,38,350	22,10,420	1,75,000	1,90,250

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Sub Head B—Animals—				
(1) Sale proceeds of officers' chargers		80,000		1,50,000
(2) Sale proceeds of cast animals, etc.				67,000
(3) Hire of Officers' chargers		60,000		20,000
(4) Sale proceeds of hides of animals		13,000		13,000
TOTAL SUB-HEAD B	<u>2,73,935</u>	<u>1,53,000</u>	<u>3,00,000</u>	<u>2,50,000</u>
Sub-Head C.—Indian Army Ordnance Corps—				
Minor Head (a) Ordnance Stores—				
Detailed heads				
(1) Value of stores issued on payment to H. M.'s Imperial Government and other departments and Indian State Forces		46,79,000		50,33,000
(2) Value of stores issued on payment to officers and others		1,67,000		1,82,000
(3) Sale proceeds of obsolete stores and waste		5,35,000		9,45,000
(4) Sale proceeds of surplus stores.		66,000		70,000
(5) Miscellaneous		92,000		91,000
TOTAL MINOR HEAD (a)		<u>55,39,000</u>		<u>63,21,000</u>
Minor Head (b) Clothing—				
Detailed heads.				
(1) Value of stores issued on payment to H. M.'s Imperial Government and other departments and Indian State Forces		1,30,000		1,32,000
(2) Value of stores issued on payment to officers and others		42,01,000		39,00,000
(3) Sale proceeds of obsolete stores and waste		1,56,000		1,60,000
(4) Sale proceeds of surplus stores		29,000		25,000
TOTAL MINOR HEAD (b)		<u>45,16,000</u>		<u>42,17,000</u>
TOTAL SUB-HEAD C	<u>1,12,20,799</u>	<u>1,00,55,000</u>	<u>1,00,00,000</u>	<u>1,05,38,000</u>

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

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ORDNANCE INSPECTION AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of obsolete stores and waste				1,000
(2) Sale proceeds of surplus stores				
(3) Miscellaneous				
Total Sub-Head D.	4,335	..	..	1,000
TOTAL INDIA	1,35,79,885	1,23,90,000	1,25,50,000	1,30,87,000
Sub-Head E.—England—				
(1) Clothing, accoutrements, etc., in possession of regiments on their transfer from the Indian to the British Establishment		4,52,000	3,74,000	4,80,000
(2) Sale of unserviceable Stores		4,000	4,000	4,000
(3) Miscellaneous		6,000	6,000	6,000
TOTAL SUB-HEAD E.—ENGLAND	6,70,105	4,62,000	3,84,000	4,90,000
Sub Head F.—Exchange	-3,223	..	-1,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,42,46,767	1,28,52,000	1,29,33,000	1,35,77,000

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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.—TINNET FRON- TIER	8,171	..	8,171	9,000	..	9,000	9,000	..	9,000	8,000	..	8,000
B.—N. W. F. 1930	73,208	..	73,208	..	..	..	30,000	..	30,000	..	..	..
C.—BURMA 1931	22,35,255	..	22,35,255	..	..	..	8,50,000	..	8,50,000	..	..	..
MISCELLANEOUS . . . . .	..	3,137	—3,137	..	..	..	..	..	..	..	..	..
TOTAL INDIA	23,16,634	3,137	23,13,497	9,000	..	9,000	8,89,000	..	8,89,000	8,000	..	8,000
B.—ENGLAND	12,225	6,701	5,524	..	1,000	—1,570	21,000	4,000	17,000	..	1,000	—1,000
C.—EXCHANGE	—49	—12	—37	..	..	..	..	..	..	..	..	..
TOTAL HEAD 6/VI.	23,28,810	9,826	23,18,984	9,000	1,000	8,000	4,10,000	4,000	4,06,000	8,000	1,000	7,000

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debited to Defence Services 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 6/VI.—SPECIAL SERVICES—concl'd.

EXPENDITURE.	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
INDIA.—				
SUB-HEAD A.—TIBET FRONTIER.				
Deduct—Emergency cut in pay	..	9,000	..	{ 8,030 30
TOTAL SUB-HEAD A.	8,171	9,000	9,000	8,000
 SUB-HEAD B.—N. W. F. 1930	73,208	..	30,000	..
SUB-HEAD C.—BURMA 1931	22,35,255	..	3,50,000	..
TOTAL INDIA	23,16,634	9,000	3,89,000	8,000
SUB-HEAD B.—ENGLAND.				
Gratuities and allowances of surplus officers of the Indian army	..	..	..	..
TOTAL SUB-HEAD B.—ENGLAND.	12,225	..	21,000	..
SUB-HEAD C.—EXCHANGE ON EX- PENDITURE IN ENGLAND	-49	..	..	..
TOTAL MAIN HEAD 6.	23,28,810	9,000	4,10,000	8,000
Receipts—				
Sub-Head A.—India—				
Miscellaneous	3,137	..	..	..
Sub-Head B.—England	6,701	1,000	4,000	1,000
Sub-Head C.—Exchange Receipts in England	- 12	..	..	..
Total Receipts Main Head VI	9,826	1,000	4,000	1,000

EXPLANATIONS.

Sub-Head A.—Tibet Frontier.—Budget, 1933-34, is less than budget, 1932-33, by Rs. 01 lakh based on past actuals.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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.	1,69,32,406	7,04,004	1,62,28,402	1,78,80,000	7,33,000	1,71,47,000	1,67,98,000	7,00,000	1,60,98,000	1,66,28,000	7,00,000	1,59,28,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	9,09,733	--	9,09,733	12,99,000	--	12,99,000	8,00,000	--	8,00,000	8,50,000	--	8,50,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON QUANTUMMENT STATIONS	23,82,940	6,342	23,76,598	24,20,000	11,000	24,09,000	22,60,000	11,000	22,49,000	22,12,000	18,000	21,94,000
D.—MISCELLANEOUS	4,50,030	2,05,789	1,44,241	1,84,000	85,000	1,29,000	3,02,000	46,000	2,56,000	1,35,000	83,000	1,02,000
TOTAL—INDIA	2,06,75,109	10,16,135	1,96,58,974	2,17,83,000	7,79,000	2,09,84,000	2,01,60,000	7,57,000	1,94,03,000	1,98,25,000	7,51,000	1,90,74,000
E.—ENGLAND	94,00,553	18,57,631	75,42,921	95,64,000	18,28,000	77,26,000	87,51,000	20,05,000	67,46,000	89,45,000	18,40,000	71,05,000
F.—EXCHANGE	5,050	5,897	-847	--	--	--	-30,000	-7,000	-23,000	--	--	--
TOTAL, HEAD 7/VII.	3,00,80,711	28,79,663	2,72,01,048	3,13,17,000	26,07,000	2,87,10,000	2,88,81,000	27,55,000	2,61,26,000	2,87,70,000	25,91,000	2,61,79,000

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EXPLANATIONS.

Budget, 1933-34 (net) is less than budget, 1932-33 (net) by Rs. 25.31 lakhs which is due mainly to curtailment of moves, economies and reduction in steamer fares and increased use of Government transport in lieu of hired transport.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts, 1931-32.	Budget	Revised	Budget	
1932- 33.	1933- 34.		Estimate, 1932-33.	Estimate, 1932-33.	Estimate, 1933-34.	
		Ra.	Ra.	Ra.	Ra.	
EXPENDITURE,						
<i>India.</i>						
SUB-HEAD A.—TRANSPORTATION.						
MINOR HEAD (a)—EMBARKATION STAFF.						
Detailed heads—						
9	9	(1) Pay of officers . . .	1,30,620		1,52,140	
118	118	(2) Pay of Indian officers and other ranks and establishments . . .	1,67,660		1,74,680	
		(3) Kit and clothing al- lowances . . .	2,000		1,900	
		(4) Miscellaneous allow- ances and expenses .				
		Deduct—Emergency cut in pay . . .	67,670		62,850 16,250	
TOTAL MINOR HEAD (a)			3,98,540	3,67,050	3,50,000	3,75,320
MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.						
Detailed heads—						
1	1	(1) Pay of officers. . .	14,420		16,350	
19	20	(2) Pay of establishments	54,480		57,750	
		(3) Kit and clothing al- lowances . . .	1,600		1,460	
		(4) Miscellaneous allow- ances and expenses .	1,500		1,500	
		Deduct—Emergency cut in pay . . .			3,380	
TOTAL MINOR HEAD (b) .			73,512	72,000	60,000	73,680
Carried over			4,72,052	4,39,950	4,10,000	4,49,000

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

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .07 lakh due to the partial restoration of emergency cut in pay (.10) and variations in rates of pay (.04) partly counterbalanced by a saving mainly under miscellaneous allowances and expenses (.07).

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.

Budget, 1933-34 is more than budget, 1932-33 by Rs. .02 lakh due mainly to the partial restoration of emergency cut in pay.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

Numbers. 1932- 1933- 33. 34.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Broughtforward .	4,72,052	4,39,950	4,10,000	4,49,000
SUB-HEAD A.—TRANSPORTATION				
—contd.				
MINOR HEAD (c)—SPECIAL ATTACHED SECTIONS.				
Detailed heads—				
—	—	—	—	—
5	5	2,160		1,800
3	3	12,090		13,080
17	17	1,760		2,560
		4,820		4,280
		50		..
		500		280
		3,620		3,400
				710
TOTAL MINOR HEAD (c).	31,332	25,000	21,000	24,600
MINOR HEAD (d)—TRAVELLING AND OUT-STATION ALLOWANCES.				
Detailed heads—				
		11,02,900		9,80,000
		3,24,500		2,50,000
		95,000		70,000
		25,000		18,000
		75,000		65,500
		3,48,500		3,29,210
		53,100		60,000
		1,97,500		1,97,000
		1,43,000		1,61,000
		3,58,000		2,90,000
		4,500		4,500
		35,000		36,000
		24,000		24,500
		65,000		65,000
		1,30,000		1,10,000
		87,000		35,000
		4,000		1,500
		8,58,000		8,50,000
		10,000		5,000
TOTAL MINOR HEAD (d)	38,45,032	39,40,000	36,00,000	35,52,210
Carried over	43,48,416	44,04,950	40,31,000	40,25,900

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

Minor Head (c)—Special attached sections.—Budget, 1933-34 takes into account an increase of Rs. .02 lakh on account of partial restoration of emergency cut in pay and a corresponding decrease due to other minor variations.

Minor Head (d) Travelling and out-station allowances.—Budget, 1933-34 is less than budget, 1932-33 by Rs. 3.68 lakhs due to the curtailment of moves (3.78) and further retrenchment measures (.10).

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	43,48,416	44,04,950	40,31,000	40,25,900

SUB-HEAD A.—TRANSPORTATION —contd.

MINOR HEAD (c)—RAIL CHARGES.

Detailed heads—

(1) Annual relief movements as authorised in relief programme		10,00,000		10,50,000
(2) Movements of drafts and details in relief to and from port		5,19,000		5,00,000
(3) Fighting services		24,46,200		23,12,000
(4) Indian Army Service Corps (personnel)		2,88,500		1,65,000
(5) Indian Army Ordnance Corps (personnel)		57,000		40,000
(6) Remount depots and breeding circles including animals		2,40,000		1,70,000
(7) Indian Army Veterinary Corps (personnel)		12,000		12,000
(8) Medical services (personnel) except for medical store depots		1,92,240		1,61,000
(9) Educational Institutions other than those of administrative services (personnel)		27,000		25,000
(10) Headquarters Staff including Commands, Districts and Brigades (personnel and stores)		1,46,000		1,67,000
(11) Indian Army Service Corps stores excluding mechanical transport		27,80,000		28,50,000
(12) Ordnance stores		16,05,000		15,50,000
(13) Mechanical transport stores and vehicles		4,87,500		2,11,000
(14) Empty haulage		1,00,000		1,00,000
(15) Special haulage charges		57,000		25,000
(16) Ecclesiastical establishments . . . . .		..		..
(17) Ordnance inspection and chemical defence research		14,000		12,000
(18) Central disposal organisation		10,000		1,00,000
(19) Miscellaneous		3,90,000		2,50,000
(20) Furlough for Indian officers, other ranks and enrolled followers . . . . .		..		..
TOTAL MINOR HEAD (c)	95,68,358	1,03,71,440	98,90,000	97,00,000
Carried over	1,39,16,774	1,47,76,300	1,39,21,000	1,37,25,900

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

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 6.71 lakhs due mainly to curtailment of moves as a measure of economy.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,39,16,774	1,47,76,390	1,39,21,000	1,37,25,900
SUB-HEAD A.—TRANSPORTATION --concl.				
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements		58,000		40,000
(2) Other movements (personnel)		2,34,000		2,40,000
(3) Remount depots and breeding circles including animals		1,500		500
(4) Indian Army Service Corps stores		2,10,000		1,25,000
(5) Ordnance stores		70,000		60,000
(6) Ordnance inspection and chemical defence research		1,500		500
(7) Miscellaneous (including voyage rations).		90,000		80,000
(8) Sandhurst candidates		1,000		1,000
(9) Central disposal organization		1,000		500
(10) Furlough for Indian officers other ranks and enrolled follow- ers		35,000		32,500
TOTAL MINOR HEAD (f)	4,94,024	7,00,000	5,50,000	5,50,000
MINOR HEAD (g)—INDIAN TROOP SERVICE				1,02,330
<i>Deduct—Emergency cut in pay</i> }		1,06,700		2,730
	1,17,746	1,06,700	1,07,000	99,600
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)	2,00,304	1,15,916	1,60,000	1,60,000
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	20,23,273	20,59,000	19,00,000	18,50,000
MINOR HEAD (j)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).	1,80,285	1,22,000	1,60,000	1,50,000
MINOR HEAD (k) TOUR EXPENSES OF THE G. Os. C.-IN-C., COMMANDS		(a)	(a)	92,500
TOTAL SUB-HEAD A.	1,69,32,406	1,78,80,000	1,67,98,000	1,66,28,000

(a) Provision was made under Head 4—B during 1932-33.

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

Minor Head (f)—Sea and Inland Water Charges.—The decrease of Rs. 1·5 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is based on past actuals.

Minor Head (g)—Indian Troop Service—

This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops' bedding supplied to hired transport.

Budget, 1933-34 is less than budget, 1932-33 by Rs. ·07 lakh due to the restoration of emergency cut in pay (·02) and other minor variations (·05).

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

The increase of Rs. ·44 lakh in budget, 1933-34 as compared with the budget, 1932-33 is mainly based on past actuals.

Minor Head (i)—Leave passage concessions to Army officers and Warrant officers.—The decrease of Rs. 2·09 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is due to reduction in fares (1·09), further retrenchment (·02) and terminal charges connected with the retrenchment measures not having been provided in 1933-34 (·98).

Minor Head (j)—Leave passage concessions to Civilian officers.—The increase of Rs. ·28 lakh in budget, 1933-34 as compared with the budget, 1932-33 is based on past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget, Estimate 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.				
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		8,30,000		5,75,000
(5) Mechanical transport stores				
(6) Ordnance stores and personnel (ex- cluding Clothing and Ordnance Factories)				
(7) Miscellaneous				
(8) Remount Depots and breeding circles including animals				
(9) Central Disposal Organisation				
TOTAL MINOR HEAD (a)	6,27,250	8,30,000		5,75,000
MINOR HEAD (b)—SUPPLY OF WELL WATER.				
Detailed heads—				
(1) Hire of bullocks		1,50,000		1,00,000
(2) Temporary labour				
TOTAL MINOR HEAD (b)	1,15,889	1,50,000		1,00,000
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		1,75,000
(5) Mechanical transport stores				
(6) Ordnance stores and personnel (ex- cluding clothing and Ordnance Factories)				
(7) Miscellaneous services				
(8) Remount depots and breeding circles including Animals				
(9) Central disposal organisation				
TOTAL MINOR HEAD (c)	1,66,594	3,19,000		1,75,000
TOTAL SUB-HEAD B.	9,09,733	12,99,000	8,00,000	8,50,000

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

Minor Head (a)—Hired Transport.—Budget 1933-34 is less than budget, 1932-33 by Rs. 2.55 lakhs. The decrease is due mainly to the extended use of Government transport and economics.

Minor Head (b)—Supply of well water.—The decrease of Rs. .5 lakh in budget, 1933-34 as compared with the budget, 1932-33 is based on past actuals.

Minor Head (c)—Road Warrants.—The decrease of Rs. 1.44 lakh in budget, 1933-34 as compared with the budget 1932-33 is based on past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1931-32, Rs.	Budget Estimate, 1932-33, Rs.	Revised Estimate, 1932-33, Rs.	Budget Estimate, 1933-34, Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.				
MINOR HEAD (a)—CONSERVANCY.				
Detailed heads—				
(1) Conservancy charges paid to Cantonment authorities				
(2) Other conservancy charges in Cantonment stations		18,96,000		17,10,000
(3) Other conservancy charges in non-cantonment stations				
TOTAL MINOR HEAD (a)	<u>18,53,630</u>	<u>18,96,000</u>		<u>17,10,000</u>
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				
(5) Animal Transport units				
(6) Indian Army Service Corps				
(7) Indian Army Ordnance Corps				
(8) Miscellaneous Services				
(9) Educational institutions (including medical colleges and schools)		1,35,000		1,10,560
(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)	<u>1,29,198</u>	<u>1,35,000</u>		<u>1,10,560</u>
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS	<u>5,138</u>	<u>13,220</u>		<u>13,260</u>
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,26,810		4,20,810
Deduct.—				
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		35,230		30,250
(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 telephone at the R. A. F. Aerodromes		3,970		750
TOTAL MINOR HEAD (d)	<u>3,94,974</u>	<u>3,75,780</u>		<u>3,78,180</u>
TOTAL SUB-HEAD C.	<u>23,82,940</u>	<u>24,20,000</u>	<u>22,60,000</u>	<u>22,12,000</u>

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

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

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 1.86 lakhs due mainly to economies.

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.

Minor Head (c)—Administration of Non-Cantonment stations.—There is no variation in budget, 1933-34 as compared with the budget, 1932-33.

Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters).—budget, 1933-34 as compared with budget, 1932-33. Variation is small.

MAIN HEAD 7.—TRANSPORTATION. CONSERVANCY.

Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
Rs.	Rs.	Rs.	Rs.

SUB-HEAD D.—MISCELLANEOUS.

Detailed heads—

(1) Loss of cash		4,800	2,700
(2) Compensation for losses		33,300	29,300
(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	25,000
(5) Contribution to Provincial revenues in respect of central subjects		6,430	6,430
(6) Expenditure on account of families of British soldiers attached to Civil departments		—	—
(7) Incidental and miscellaneous expenses		58,400	58,350
(8) Arrear charges unallocated		28,650	15,220
(9) Fractional differences		—2,130	—2,110
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		50	110
(11) Maintenance of war graves		—	—
TOTAL SUB-HEAD D.	4,50,030	1,64,000	3,02,000
TOTAL INDIA	2,06,75,109	2,17,63,000	2,01,60,000
			1,98,25,000

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

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

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD E.—ENGLAND.				
(1) Sea transport and concession passages . . .		74,80,000		68,67,000
(2) Land transport . . .				28,000
(3) Contribution towards Aden expenditure . . .		18,20,000		17,88,000
(4) Embarkation and Transport Staff —				
Pay of officers . . .		..		16,000
Pay of others . . .		..		8,000
(5) Transport and miscellaneous: Miscellaneous.		44,000		20,000
(6) Passages to India: Ordinance and Clothing Factories		40,000		28,000
(7) Passages to India and leave concession passages other establishments . . .		10,000		20,000
(8) Publications and miscellaneous		1,60,000		1,70,000
		<hr/>		<hr/>
TOTAL SUB-HEAD E.—ENGLAND . . .	94,00,552	95,54,000	87,51,000	89,45,000
		<hr/>		<hr/>
Sub-Head F.—Exchange on English Expenditure	5,050	..	—30,000	..
		<hr/>		<hr/>
TOTAL EXPENDITURE—MAIN, HEAD 7 . . .	3,00,80,711	3,13,17,000	2,88,81,000	2,87,70,000
		<hr/>		<hr/>

HOT WEATHER ESTS. AND MISCELLANEOUS —contd.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
India—				
Sub-Head A.—Transportation.				
(1) Contribution from other departments or Governments for leave passages in respect of Military Officers temporarily or permanently employed under them.		1,88,000		1,90,000
(2) Receipts on account of refund of passages paid in previous years to Army Officers and Warrant Officers		37,000		35,000
(3) Receipts on account of refund of passages paid in previous years to the Civilian Officers		3,000		7,000
(4) Recoveries of table money, etc.		25,000		35,000
(5) Miscellaneous		3,90,000		3,63,000
(6) Indian troop service		90,000		70,000
TOTAL SUB-HEAD A	7,04,004	7,33,000	7,00,000	7,00,000
Sub-Head B.—Hired Transport and supply of well water.				

Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations—				
Minor head (c).—Administration of Non-Cantonment Stations—				
Miscellaneous receipts	6,342	11,000	11,000	18,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures		12,700		10,650
(2) Arrear receipts		8,400		7,150
(3) Fractional differences and miscellaneous		12,900		15,190
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		..		10
(5) Miscellaneous		1,000		
TOTAL SUB-HEAD D	3,05,789	35,000	46,000	33,000
TOTAL INDIA	10,16,135	7,79,000	7,57,000	7,51,000

MAIN HEAD 7/VII—TRANSPORTATION, CONSERVANCY,

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, ² 1933-34.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
Sub-Head E.—England—				
(1) Receipts in connection with the transport of troops and concession passages, etc. . . .		18,28,000		18,40,000
(2) Miscellaneous . . .		..		..
(3) Recoveries of over payments . . . .		..		..
TOTAL SUB-HEAD E.— ENGLAND	18,57,631	18,28,000	20,05,000	18,40,000
Sub-Head F.—Exchange	5,897	..	—7,000	..
TOTAL RECEIPTS—Main HEAD VII	28,79,663	26,07,000	27,55,000	25,91,000

FOR THE YEAR 1933-34.

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HOT WEATHER ESTS. AND MISCELLANEOUS—*concl.*

EXPLANATIONS.

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

Main-Heads.	Accounts, 1931-32.			Budget Estimate, 1933-33.			Revised Estimate, 1933-33.			Budget Estimate, 1933-34		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS	2,02,22,563	..	2,02,22,563	80,28,000	..	80,28,000	1,81,95,000	..	1,81,95,000	1,09,85,000	..	1,09,85,000
B.—MAINTENANCE— BUILDINGS, COM- MUNICATIONS, ETC.	1,10,19,709	..	1,10,19,709	1,06,27,000	..	1,06,27,000	1,01,21,000	..	1,01,21,000	1,03,48,000	..	1,03,48,000
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS	50,61,454	..	50,61,454	50,16,000	..	50,16,000	56,63,000	..	56,63,000	55,67,000	..	55,67,000
L.—GENERAL CHARGES	27,46,965	..	27,46,965	26,66,000	..	26,66,000	27,08,000	..	27,08,000	27,27,000	..	27,27,000
M.—ESTABLISHMENT	65,69,073	..	65,69,070	61,05,000	..	61,05,000	61,79,000	..	61,79,000	66,81,000	..	66,81,000
F.—TOOLS AND PLANT	3,53,929	..	3,53,929	3,72,000	..	3,72,000	4,09,000	..	4,09,000	3,72,000	..	3,72,000
G.—STORES (EX- CLUDING EXPEN- DITURE IN ENGLAND)	-2,47,052	..	-2,47,052	40,000	..	40,000	2,51,000	..	2,51,000	-1,81,000	..	-1,81,000
H.—Defect—ENGLISH COST OF STORES	1,00,999	..	1,00,999	57,000	..	57,000	57,000	..	57,000	30,000	..	30,000
I.—FRACTIONAL DIF- FERENCES	=121	..	-121	..	..	..	..	..	..	..	..	..
RECEIPTS	..	88,83,717	-88,83,717	..	46,60,000	-46,60,000	..	36,24,000	-36,24,000	..	57,18,000	-57,18,000
TOTAL INDIA	4,56,23,308	88,83,717	4,17,42,591	3,27,97,000	46,60,000	2,81,37,000	3,84,69,000	36,24,000	3,48,45,000	3,64,69,000	57,18,000	3,07,51,000
J.—ENGLAND	4,67,833	268	4,67,565	4,60,000	..	4,60,000	5,73,000	..	5,73,000	4,06,000	..	4,06,000
K.—EXCHANGE	2,639	3	2,636	..	..	..	-2,000	..	-2,000	..	..	..
TOTAL	4,60,96,780	88,83,988	4,22,12,792	3,32,57,000	46,60,000	2,85,97,000	3,90,40,000	36,24,000	3,54,16,000	3,68,75,000	57,18,000	3,11,57,000

EXPLANATIONS.

The head which was formerly an independent Major Head, 50/XXXVIII has, commencing from 1933-34, been treated as a main head under the Major Head 48 Defence Services Effective.

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

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

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

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

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

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

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

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

EXPLANATIONS.

7. The net grant for Military Engineer Services during 1933-34 is Rs. 3,11,57 lakhs against Rs. 2,85,97 lakhs in 1932-33.

The increase of Rs. 25,60 lakhs in Budget 1933-34 is made up of the following variations :-

	In lakhs of Rs.	
<i>Increase—</i>		
(1) Increase in expenditure on works mainly on the Indian Military Academy and other measures	29.37	
(2) Smaller receipts under heads other than receipts from Land Sales Suspense Account	1.54	
(3) Partial restoration of emergency cut in pay	3.71	
(4) Increase in standing and obligatory charges	3.10	
	37.72	
<i>Decreases—</i>		
(5) Larger receipts from Land Sales Suspense Account	12.12	
		12.12
Net increase		25.60

8. *Sub-head A.—Works.*—The provision under this head is the balance remaining after the requirements of standing and obligatory charges have been met.

9. *Sub-head B.—Maintenance—Buildings, Communications, etc.*—The decrease of Rs. 2.79 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is made up of a reduction of Rs. 3.78 lakhs in expenditure due mainly to the authorised rates of maintenance having been reduced as a measure of economy partly counterbalanced by increases of Rs. .17 lakh on account of partial restoration of the emergency cut in pay and Rs. .52 lakh for buildings occupied by additional troops in Bengal.

10. *Sub-head C.—Maintenance and Operation—Installations.*—The increase of Rs. 5.51 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is due mainly to the electrification of new stations, the expansion of others and the provision for payment by the Military Engineer Services in the first instance of the cost of electric energy supplied by private agencies to all paying consumers in occupation of Military Engineer Services buildings—recoveries from consumers being treated as separate receipts—and for consumption in military buildings at Dehra Dun, partial restoration of emergency cut in pay and charges for additional troops in Bengal.

11. *Sub-head D.—General Charges.*—The increase of Rs. .61 lakh in budget, 1933-34 as compared with the budget, 1932-33 is due mainly to larger provision for rent of hired buildings partly counterbalanced by savings due to the transfer of liability for payment of compensation for quarters, etc., from Military Engineer Services to other heads.

EXPLANATIONS.

12. *Sub-head E.—Establishment.*—The increase of Rs. 5.26 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is made up of the following variations:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	2.91
(2) Smaller departmental credits for work done for other departments and Provincial Governments	3.35
(3) Payment to the Public Works Department in connection with the Indian Military Academy	1.36
	7.62
<i>Decreases—</i>	
(4) Decrease in pay and allowances of officers and personnel	2.19
(5) Other minor variations net . . . . .	.17
	2.36
Net increase	5.26

13. *Sub-head F.—Tools and plant.*—No remarks.

14. *Sub-head G.—Stores.*—A decrease of Rs. 1.31 lakhs is expected in the stock balance during the year.

15. *VIII—Military Engineer Services (including stores) Receipts.*—The increase of Rs.10.58 lakhs in budget, 1933-34 as compared with the budget, 1932-33 is mainly due to larger receipts from Land Sales Suspense Account.

MAIN HEAD 8.—MILITARY ENGINEERS

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (a).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		1,40,000		11,58,000
(2) British troops		2,23,000		4,92,900
(3) Indian troops		22,81,000		30,21,500
(4) Miscellaneous units		2,24,000		3,87,000
(5) Auxiliary and Territorial Forces		96,000		..
TOTAL MINOR HEAD (a)	90,60,999	29,64,000	..	50,59,400
MINOR HEAD (b).—HOSPITALS—				
Detailed heads—				
(1) British		14,000		1,55,000
(2) Indian		78,000		2,52,000
TOTAL MINOR HEAD (b)	13,36,257	94,000	..	4,07,000
MINOR HEAD (c).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions		91,000		10,80,000
(2) Ordnance Depots		43,000		61,000
(3) Ordnance Inspection . . . . .		..		—
(4) Indian Army Service Corps Depots . . . . .		..		4,00,000
(5) Medical Store Depots . . . . .		..		..
TOTAL MINOR HEAD (c)	19,41,187	1,34,000	..	15,41,000
Carried over	1,23,33,443	31,92,000	..	70,07,400

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Broughtforward	1,23,38,443	31,92,000		70,07,400
SUB-HEAD A.—WORKS—<i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads				
(1) Defences		1,00,000		..
(2) Mobilisation		5,00,000		5,90,700
(3) Miscellaneous		8,83,000		8,51,000
TOTAL MINOR HEAD (d)	32,94,373	14,83,000		14,41,700
MINOR HEAD (e).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands . . . . .		..		..
(2) Military roads in cantonments		..		54,000
(3) Military roads ex-cantonments . . . . .		..		..
(4) Railway sidings . . . . .		..		..
(5) Drainage . . . . .		..		21,600
(6) Conservancy . . . . .		..		..
TOTAL MINOR HEAD (e)	1,88,582	..		75,600
MINOR HEAD (f).—FURNITURE.	5,50,105	3,00,000	..	4,00,000
Carriedover	1,63,71,503	49,75,000	..	89,24,700

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
Brought forward	1,63,71,503	49,75,000		89,24,700
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g)—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		6,29,000		4,05,500
(2) Electrical		30,000		33,000
(3) Ice . . . . .		..		..
(4) Miscellaneous machinery . . . . .		..		..
TOTAL MINOR HEAD (g)	15,69,968	6,59,000		4,38,500
MINOR HEAD (h)—RESERVE FOR MINOR WORKS				
	21,11,818	8,00,000		9,17,800
MINOR HEAD (i)—LOSSES				
	1,69,274	..		
Reserve for mechanical transport buildings		9,50,000		
Reserve for anti-malarial measures for major works at Army and command headquarters		50,000		50,000
		6,24,000		6,64,000
Deduct—Emergency cut in pay		30,000		10,000
TOTAL SUB-HEAD A.—WORKS	2,02,22,563	80,28,000	1,31,95,000	1,09,85,000

SERVICES (INCLUDING STORES)— *contd.*

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—Military Buildings— Detailed heads—				
(1) Expenditure		63,98,000		60,14,000*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		1,000		1,000
TOTAL MINOR HEAD (a)	64,46,734	63,07,000		60,13,000
MINOR HEAD (b).—Military Roads in Cantonments.	14,08,347	12,63,000		11,79,000
MINOR HEAD (c).—Military Roads ex- Cantonments	10,33,281	10,37,000		11,35,000
MINOR HEAD (d).—Furniture	11,55,237	9,52,000		9,74,000
MINOR HEAD (e).—Miscellaneous— Detailed heads—				
(1) Expenditure		10,95,000		10,57,000
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment				
TOTAL MINOR HEAD (e)	9,76,910	10,95,000		10,57,000
<i>Deduct</i> —Emergency cut in pay		27,000		10,000
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	1,10,19,709	1,06,27,000	1,01,21,000	1,63,48,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY— Detailed heads—				
(1) Expenditure		19,05,000		18,20,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,17,000		1,04,000
TOTAL MINOR HEAD (a)	16,26,810	17,88,000		17,16,000
MINOR HEAD (b).—ELECTRICAL— Detailed heads—				
(1) Expenditure		30,49,000		37,36,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		2,17,000		1,91,000
	29,90,841	28,32,000	..	35,45,000
CARRIED OVER	46,17,651	46,20,000	..	52,61,000

*This Comprises—

- (1) Maintenance of buildings including water supply fixtures, etc. 51,40,000
- (2) Maintenance of internal electrical installations. 8,74,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1931-32.	Budget, Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.—				
<i>concl'd.</i>				
Brought forward	46,17,651	46,20,000		52,61,000
MINOR HEAD (c).—ICE	15,743	20,000	..	20,000
MINOR HEAD (d).—MANUFACTURES	..	..	..	..
MINOR HEAD (e).—WORKSHOPS	..	..	..	..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY	35,844	46,000	..	44,000
MINOR HEAD (g).—RENEWALS	3,92,216	4,12,000	..	2,67,000
MINOR HEAD (h).—TELEPHONES	..	..	..	15,000
Deduct—Emergency cut in pay	..	82,000	..	40,000
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	50,61,434	50,16,000	56,83,000	55,67,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (a) RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		14,69,000		16,65,000
(2) <i>Deduct</i> —Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease		..		1,000
TOTAL MINOR HEAD (a)	15,78,454	14,69,000	..	16,64,000
MINOR HEAD (b).—RENT FOR LAND	1,11,924	1,64,000		1,08,000
MINOR HEAD (c).—RATES AND TAXES	4,15,269	4,04,000		4,21,000
Minor Head (d).— <i>Payments on account of compensation for quarters, etc.</i>	67,165	1,01,000		
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS	3,50,617	2,81,000		3,04,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS	1,64,957	1,61,000		1,59,000
MINOR HEAD (f).—MISCELLANEOUS	58,559	86,000		71,000
TOTAL SUB-HEAD D.—GENERAL CHARGES.	27,48,965	26,56,600	27,08,000	27,27,000
SUB HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers				28,21,670
(2) Pay of engineering, clerical, drawing and menial establishments—Permanent		55,85,770		26,49,800
(3) Pay of engineering, clerical drawing and menial establishments—Temporary		11,03,130		9,98,300
(4) Transportation charges		6,29,000		6,18,000
(5) Payment for printing and stationery		1,05,000		1,05,000
(6) Telephones		40,510		40,730
(7) Miscellaneous		3,53,190		3,46,690
(8) Payments to other departments		36,400		1,72,720
(9) Credits from other departments		11,37,000		8,02,000
Deduct—Emergency cut in pay		6,11,000		3,20,000
TOTAL SUB-HEAD E.—ESTABLISHMENTS	65,69,070	61,05,000	61,79,000	66,31,000

SERVICES (INCLUDING STORES)—contd.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE		4,99,000		4,23,000
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS				15,000
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS		1,27,000		66,000
TOTAL SUB-HEAD F.—TOOLS AND PLANT	3,53,929	3,72,000	4,09,000	3,72,000
SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)				
	-2,47,052	40,000	2,51,000	-1,31,000
SUB-HEAD H.—DEDUCT ENGLISH COST OF STORES				
	-1,00,209	57,000	57,000	30,000
SUB-HEAD I.—FRACTIONAL DIFFERENCES.—				
	-121			
TOTAL INDIA	4,56,26,308	3,27,97,000	3,84,69,000	3,64,69,000
SUB-HEAD J.—ENGLAND.				
(1) Furlough pay of Royal Engineer personnel		3,96,000		3,64,000
(2) Leave and Deputation salaries, etc.		*7,000		12,000
(3) Stores for India		57,000		30,000
TOTAL SUB-HEAD J.—ENGLAND	4,67,833	4,60,000	5,73,000	4,06,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores				
(2) Establishments				
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	2,639		-2,000	
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	4,60,96,780	3,32,57,000	3,90,40,000	3,68,75,000

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

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,92,000		7,77,000
(2) Furniture		50,000		47,000
(3) Internal Electrical Installations and hire of fans		56,000		44,000
(4) Miscellaneous		12,000		12,000
		9,10,000		8,81,000
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		12,94,000		14,18,000
(2) Electric Energy		9,55,000		8,63,000
		23,49,000		22,81,000
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY				
		2,20,000		1,21,000
SUB-HEAD D.—MISCELLANEOUS				
		1,81,000		2,23,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT				
		10,00,000		22,12,000
SUB-HEAD F.—FRACTIONAL DIF- FERENCE				
		—		—
TOTAL INDIA	38,83,717	46,60,000	36,24,000	57,18,000
Sub-Head G.—England—				
Miscellaneous				
		268		..
TOTAL SUB-HEAD G.—ENGLAND				
Sub-Head H.—Exchange				
		3		..
TOTAL MAIN-HEAD VIII.—MILITARY ENGINEER SERVICES				
	38,83,985	46,60,000	36,24,000	57,18,000

SERVICES—*concl.*

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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 .	43,628	..	43,628	42,000	..	42,000	42,000	..	42,000	27,000	..	27,000
B.—STAFF AT HEAD-QUARTERS OF COM-MANDS . . .	53,810	..	53,810	32,000	..	32,000	42,000	..	42,000	44,000	..	44,000
C.—STAFF AT HEAD-QUARTERS OF DIS-TRICTS AND BRIG-ADES . . .	74,555	..	74,555	85,000	..	53,000	67,000	..	67,000	80,000	..	80,000
D.—AUXILIARY FORCE	60,86,164	..	60,86,164	52,52,000	..	69,52,000	57,92,000	..	57,92,000	44,81,000	..	44,81,000
E.—TERRITORIAL FORCE—												
(a) Normal charges	17,19,761	..	17,19,761	14,18,000	..	14,18,000	14,00,000	..	14,00,000	14,07,000	..	14,07,000
(b) Civil grant .	18,35,983	..	18,35,983	9,00,000	..	9,00,000	4,50,000	..	4,50,000	8,00,000	..	8,00,000
F.—FRACTIONAL DIFFERENCE. —215	..	..	—215	..	..	..	..	..	..	..	..	..
RECAPIT .	..	33,675	—33,675	..	25,000	—25,000	..	25,000	—25,000	..	25,000	—25,000
TOTAL	98,13,696	33,675	97,80,011	84,36,000	25,000	84,11,000	78,00,000	25,000	77,75,000	69,89,000	25,000	68,14,000

EXPLANATIONS.

This head which was Part B of the major head 48-XXXVI—Army has, commencing from 1933-34 been treated as a main head of 48-XXXVI—Defence Services-Effective.

1. *Sub-Heads A. B. & C.*—Represent provision for staff and establishments maintained at Army Headquarters, Commands and Districts to deal with 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.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 33,000 of all ranks.

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

Annual training periods are as follows :—

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

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

Permanent staffs, per unit, normally consist of :—

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

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

The Force consists of :—

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

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

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

Training is carried out as follows :—

- (i) *Provincial units.*—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.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—	4 British officers.
	2 Indian officers.
	8 Indian non-commissioned officers (for the training period.)
Urban Units	As for Auxiliary Force, India, (Indian Non-commissioned officers).
University Training Corps.—	As for Auxiliary Force, India.

4. Budget, 1933-34 is less than budget, 1932-33 by Rs. 15.97 lakhs.

The decrease is due mainly to :—

	In lakhs of Rs.
(i) Further retrenchments	15.23
(ii) Smaller provision for carrying out the recommendations of the Shea Committee	1.00
(iii) Savings in the pay of British Service officers consequent on the decision to pay them in arrears on the 1st of the following month instead of within the month commencing with the pay for April 1933 . . . . .	.30
(iv) Other minor variations . . . . .	.97
(v) Increase due to partial restoration of emergency cut in pay	—1.53
Net decrease	<u>15.97</u>

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EXPLANATIONS.

MAIN HEAD 9 —AUXILIARY

NUMBERS.		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932- 33.	1933- 34.				
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS.					
Detailed Heads—					
2	1	(1) Pay of officers . . .	38,980		18,980
5	5	(2) Pay of establishments	8,820		7,450
		(3) Transportation . . .	3,200		2,240
		Deduct—Emergency cut in pay . . . . .	..		1,670
TOTAL SUB-HEAD A. . .			43,628	49,000	27,000
SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.					
Detailed Heads—					
1	2	(1) Pay of officers . . .	16,200		32,910
10	10	(2) Pay of establishments.	13,940		10,150
		(3) Kit and clothing allow- ances.	300		300
		(4) Transportation . . .	1,500		2,620
		(5) Miscellaneous . . .	60		60
		Deduct—Emergency cut in pay . . . . .	..		2,040
TOTAL SUB-HEAD B. . .			53,810	32,000	44,000
SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES.					
Detailed heads—					
4	4	(1) Pay of officers . . .	53,800		53,170
10	14	(2) Pay of establishments	22,450		20,950
		(3) Kit and clothing allowances.	400		400
		(4) Transportation . . .	8,100		8,350
		(5) Miscellaneous . . .	250		250
		Deduct—Emergency cut in pay . . . . .	..		3,120
TOTAL SUB-HEAD C. . .			74,555	95,000	80,000

LAND AND TERRITORIAL FORCES—contd.

NUMBERS.		Accounts,	Budget	Revised	Budget
1932.	1933				
33.	34.	1931-32,	1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—AUXILIARY FORCE.					
Detailed heads—					
57	47	(1) Pay of officers	6,45,130		5,94,390
338	210	(2) Pay of British other ranks	10,49,710		8,06,000
		(3) Pay of members under training	27,90,000		17,95,000
		(4) Pay of watchers	3,32,000		40,000
		(5) Pay of establishments other than watchers	1,26,000		4,19,170
		<i>Compensation in lieu of rations</i>	1,10,000		..
		(6) Kit and clothing allowances	42,000		23,900
		(7) Transportation	4,03,160		3,92,000
		(8) Training grant	2,44,000		2,22,000
		(9) Miscellaneous	3,00,000		2,33,000
		<i>Deduct—Emergency cut in pay</i>			44,460
TOTAL SUB-HEAD D.		60,86,164	59,52,000	57,92,000	44,81,000

SUB HEAD E.—TERRITORIAL FORCE.

Minor Head (a) Normal charges.					
Detailed Heads—					
73	73	(1) Pay of officers	4,05,930		4,42,430
39	37	(2) Pay of Indian officers and British and Indian other ranks	1,24,600		1,06,600
		(3) Pay of members under training	4,06,000		4,12,000
		(4) Pay of establishments	1,03,000		1,01,810
		<i>Compensation in lieu of rations</i>	7,000		..
		(5) Kit and clothing allowances	13,800		13,100
		(6) Transportation	1,76,670		1,80,000
		(7) Training grant	95,000		86,000
		(8) Miscellaneous	86,000		86,000
		<i>Deduct—Emergency cut in pay</i>	..		20,940
MINOR-HEAD (a)		17,19,761	14,18,000	14,00,000	14,07,000
Carried over		17,19,761	14,18,000	14,00,000	14,07,000

MAIN HEAD 9/LX.—AUXILIARY

Accounts.					
1932-33.	1933-34.	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		17,19,761	14,18,000	14,00,000	14,07,000
SUB-HEAD E.—TERRITORIAL FORCE—conold.					
Minor Head (b) Civil grant.					
(1) Pay of officers . . .					
(2) Pay of Indian officers and British and Indian other ranks . . .					
(3) Pay of members under training . . .					
(4) Pay of establishments Compensation in lieu of rations . . .			9,00,000		8,00,000
(5) Kit and clothing allowances . . .					
(6) Transportation . . .					
(7) Training grant . . .					
(8) Miscellaneous expenses					
Deduct—Emergency cut in pay . . .					
TOTAL MINOR-HEAD (b)		18,35,983	9,00,000	4,50,000	8,00,000
TOTAL SUB-HEAD E,		35,55,744	23,18,000	18,50,000	22,07,000
S B-HEAD F.—Fractional differences		—215	..		..
TOTAL EXPENDITURE—MAIN HEAD 9 . . .		98,13,688	84,36,000	78,00,000	68,39,000
RECEIPTS.					
(1) Fractional difference			..		..
(2) Miscellaneous . . .			25,000		25,000
Total Receipt Main Head IX.		33,675	25,000	25,000	25,000

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AND TERRITORIAL FORCES—*contd.*

EXPLANATIONS.

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

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE	33,66,763	..	33,66,763	35,24,000	..	35,24,000	33,73,000	..	33,73,000	31,24,000	..	31,24,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	23,16,075	..	23,16,075	21,52,000	..	21,52,000	21,27,000	..	21,27,000	25,89,000	..	25,89,000
—STAFF AT ROYAL AIR FORCE HEAD QUARTERS	6,52,751	..	6,52,751	6,15,000	..	6,15,000	6,25,000	..	6,25,000	6,55,000	..	6,55,000
D.—PURCHASE AND SALE OF STORES	19,15,558	1,53,693	17,61,865	18,22,000	94,500	17,27,500	17,00,000	1,20,000	15,80,000	17,36,000	1,10,000	16,26,000
E.—MISCELLANEOUS	1,84,036	21,456	1,62,580	2,41,000	20,500	2,20,500	2,29,000	25,000	2,04,000	2,26,000	23,000	2,03,000
F.—WORKS EXPENDITURE	19,91,688	23,950	19,67,738	14,46,000	29,000	14,17,000	14,16,000	29,000	13,87,000	12,42,000	29,000	12,13,000
TOTAL INDIA	1,03,26,870	2,04,103	1,02,22,768	93,00,000	1,44,000	96,56,000	94,70,000	1,74,000	92,96,000	95,72,000	1,62,000	94,10,000
ENGLAND	1,01,40,497	1,58,197	99,82,300	58,60,000	22,000	58,38,000	61,56,000	60,000	60,96,000	61,40,000	23,000	61,17,000
EXCHANGE	-13,852	-528	-13,324	..	..	..	-21,000	..	-21,000	..	..	..
TOTAL HEAD 10/X	2,05,53,515	2,61,771	2,01,91,744	1,56,60,000	1,66,000	1,54,94,000	1,56,05,000	2,34,000	1,53,71,000	1,57,12,000	1,85,000	1,55,27,000

EXPLANATIONS.

This head which was Part C of the major head 48/XXXVI—Army has commencing from 1933-34, been treated as a main head of 48/XXXVI—Defence Services—Effective.

The non-effective charges and receipts hitherto included under this head has been transferred to 49/XXXVII—Defence Services—Non-Effective.

The budget for 1933-34 provides for the following establishments :—

Royal Air Force.—245 British officers, 1 Indian Meteorologist, 1,859 British airman, 1 Indian officer, 3 Indian other ranks, 332 Indian artificers, 116 Indian mechanical transport drivers, 185 civilian clerks and draftsmen, 6 school mistresses, 7 language teachers and 740 followers.

Indian Air Force.—4 British officers, 8 Indian officers holding the King's commission, 1 Indian assistant education officer, 16 British airmen, 37 Indian airmen, 1 civilian clerk, 15 Indian apprentices and 5 Indian followers.

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

1 Headquarters, Royal Air Force, Simla—Delhi.

1 Group Headquarters, at Peshawar having under its administration 2 Wing stations, each comprising 2 bomber squadrons, at Risalpur and Kohat, and 1 army co-operation squadron at Peshawar.

1 Wing Headquarters, at Quetta with two Army Co-operation Squadrons under its administration.

1 Army co-operation squadron at Ambala directly under the administration of the Headquarters, Royal Air Force.

Aircraft Depot at Drigh Road.

Aircraft Park at Lahore.

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

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

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

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

The functions of the Wing Headquarters, 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 North-West Frontier, repairs all motor transport chassis, manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

The increase of Rs. 33 lakhs (net) in the budget estimate 1933-34 as compared with the budget estimate 1932-33 is due to :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay	1.40
(2) Grant of Indian Army rates of marriage allowance to Royal Air Force officers, upgrading of 6 appointments and provision for 2 more flight lieutenants (photographic, signals) . . . . .	.73
(3) Normal increase in the cost of the Indian Technical and Followers Corps due to promotion of artificers to more highly paid groups . . . . .	.26
(4) Heavier provision under Home stores for (a) replacement of aeroplanes and engines partly counterbalanced by less expenditure on maintenance stores and spares	3.75
(5) Increased pay charges in respect of the Indian Air Force	1.07

EXPLANATIONS.		In lakhs of Rs.
<i>Decreases—</i>		
(6) Decision to disburse pay in arrears on the 1st of the following month instead of on the last day of the current month commencing with the pay for April 1933		1.66
(7) Transportation charges (based on 1931-32 actuals)		.92
(8) Contingent and miscellaneous charges . . . . .		.28
(9) Fluctuation in the number of Indian cadets at Cranwell . . . . .		.35
(10) Reduced rates of customs duty : also fewer dutiable stores are being imported . . . . .		.58
(11) Fewer new works, and reduced maintenance costs of buildings and installations		2.04
(12) Repairs, painting and modification of R. A. F. bombs and bomb boxes on deposit in arsenals . . . . .		.09
(13) Smaller payments to Air Ministry for personnel serving in India . . . . .		.52
(14) Larger receipts on account of sale (of obsolete and surplus stores . . . . .		.21
(15) Other minor variations . . . . .		.23
		6.88
Net increase . . . . .		.33

MAIN HEAD 10.—

NUMBERS.		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932- 33.	1933- 34.				
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE.					
MINOR HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.					
Detailed heads—					
160	168	(1) Pay of officers	12,82,829		13,77,700
1,083	1,094	(2) Pay of British men	15,36,380		20,37,220
147	165	(3) Pay of Indian ranks and civilians	85,010		96,930
456	450	(4) Pay of followers	1,08,870		93,780
		(5) Kit and clothing allowances	1,06,690		1,05,390
		(6) Transportation	1,27,200		1,64,000
		(7) Hired transport	5,000		1,500
		(8) Miscellaneous	32,810		75,000
		Deduct — Emergency cut in day			70,860
TOTAL MINOR HEAD (a)			32,84,962	34,05,680	38,80,660
Minor Head (b) Bomber Transport Flight			54,652	60,340	..
Carried over			33,39,614	34,66,020	38,80,660

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

EXPLANATIONS.

Minor head (a).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two wing stations at Risalpur and Kohat, one wing headquarters at Quetta, and 4 army co-operation squadrons.

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

The budget for 1933-34 is more than budget, 1932-33 by Rs. 4.75 lakhs. The increase is mainly due to:—

	In lakhs of Rs.	
<i>Increases—</i>		
(1) Partial restoration of emergency cut in pay . . . . .	.76	
(2) Posting of two officers from the reserve pool to fighting units, employment of flight lieutenants in place of flying officers as adjutants at single squadron stations, grant of Indian army rates of marriage allowance to officers . . . . .	.75	
(3) An apparently larger expenditure due to credit for recoveries from airmen under the Contributory Pensions Act 1925 and for family allotments made by airmen having been taken under separate minor heads (d) and (e)	5.63	
	7.14	
<i>Decreases—</i>		
(4) Savings due to the disbursement of pay of officers in arrears on the first of the following month instead of on last day of current month commencing with the pay for April 1933	1.22	
(5) More airmen on new (lower) rates of pay . . . . .	.62	
(6) Reduced transportation and contingent expenditure due to economy . . . . .	.41	
(7) Fall in the nerrick rates of pay and inclusion of provision for range chowkidars, khassadars and levy sowars required for safety duties, in the works budget . . . . .	.15	
	2.40	
Net increase	4.74	

MAIN HEAD 10.—

NUMBERS.		Accounts, 1931-32,	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932- 33.	1933- 34.	Rs.	Rs.	Rs.	Rs.
		Brought forward	33,39,614	34,66,020	38,80,660

EXPENDITURE—contd.
INDIA.SUB-HEAD A.—SQUADRONS AND
STAFF AT GROUP, WING
STATIONS, WING HEAD-
QUARTERS, ROYAL AIR FORCE,
HILL DEPOT AND INDIAN AIR
FORCE—contd.MINOR HEAD (b) ROYAL AIR FORCE HILL
DEPOT.

Detailed heads—

(1) Pay of Civilians and followers				
(2) Transportation				
(3) Hired transport			20,000	11,000
(4) Miscellaneous				
Deduct—Emergency cut in pay				..
TOTAL MINOR HEAD (b)		10,654	20,000	11,000

MINOR HEAD (c)—INDIAN AIR FORCE.
Detailed heads—

1	12	(1) Pay of officers	17,490	71,720
2	16	(2) Pay of British airmen	8,460	50,440
22	52	(3) Pay of Indian ranks and civilians	9,240	24,850
18*	5	(4) Pay of followers	410	1,380
		(5) Kit and clothing allowances	210	1,630
		(6) Transportation	830	5,670
		(7) Miscellaneous	1,280	4,060
		Deduct—Emergency cut in pay		3,590
		TOTAL MINOR HEAD (c)	16,494	1,55,960

MINOR HEAD (d)—DEDUCT—RECO-
VERIES UNDER CONTRIBUTORY
PENSIONS ACT, 1925

.. 27,770

MINOR HEAD (e)—DEDUCT—RECO-
VERIES ON ACCOUNT OF FAMILY
ALLOTMENTS FROM AIRMEN

.. 8,95,850

TOTAL SUB-HEAD A.	33,66,762	35,24,000	33,73,000	31,24,000
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ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Minor head (b).—Royal Air Force Hill Depot.—The reduction in Budget 1933-34 as compared with the Budget, 1932-33 is mainly due to increased use of service instead of hired transport.

Minor head (c).—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 Royal Air Force; of these one cadet has been transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One further cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932 and three more in August 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 are undergoing further technical training in Royal Air Force workshops for one or two years dependent on individual progress. Twelve more Indian apprentices will begin Royal Air Force training in January 1933. The termination of the training of the first batch of apprentices 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 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 Royal Air Force; but these will gradually be withdrawn as the Indian personnel become competent to assume full responsibility for the administration and training of the unit.

Budget, 1933-34 is more than budget, 1932-33 by Rs. 1.18 lakhs due to the formation of the first flight of the Indian Air Force from the beginning of April 1933 when the Indian cadets as well as the necessary British personnel will be posted.

It will not be necessary during the year 1933-34 to make special financial provision for any aircraft or equipment.

MAIN HEAD 10.—

Numbers.		Accounts,	Budget	Revised	Budget
1932-33.	1933-34.	1931-32.	Estimate, 1932-33.	Estimate, 1932-33.	Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS, AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC.					
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
Detailed heads—					
2	2	(1) Pay of students at the Saff College, Quetta	26,230		27,840
		(2) Training grant	4,800		4,800
		<i>Deduct</i> —Emergency cut in pay			1,430
		TOTAL MINOR HEAD (a)	30,780	31,030	31,210
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
19	20	(1) Pay of establishments	94,410		1,07,330
		(2) Education grant	8,000		8,000
		<i>Deduct</i> —Emergency cut in pay			3,950
		TOTAL MINOR HEAD (b)	1,20,744	1,02,410	1,11,380
MINOR HEAD (c)—R. A. F. MEDICAL SERVICES.					
Detailed heads—					
10	11	(1) Pay of officers	1,03,350		1,25,740
27	27	(2) Pay of British airmen	28,720		42,450
		(3) Kit and clothing allowances	2,610		2,480
		(4) Transportation	1,000		1,500
		(5) Miscellaneous	1,200		1,900
		(6) Cost of treatment in civil and Military hospitals	66,000		62,000
		<i>Deduct</i> —Emergency cut in pay			6,170
		TOTAL MINOR HEAD (c)	2,04,659	2,02,880	2,29,900
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
29	24	(1) Pay of officers	2,55,240		2,26,900
576	550	(2) Pay of British airmen	6,95,670		9,75,270
268	305	(3) Pay of Indian officers and other ranks and civilians	1,46,330		1,70,800
153	151	(4) Pay of followers	41,350		38,270
		(5) Kit and clothing allowances	56,790		56,350
		(6) Transportation	1,40,050		1,05,000
		(7) Hired transport	1,500		500
		(8) Miscellaneous	33,250		29,400
		<i>Deduct</i> —Emergency cut in pay			17,270
		Total Minor Head (d)	15,25,258	13,70,180	15,94,310
		Carried over	18,81,441	17,06,500	19,66,800

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

EXPLANATIONS.

Sub-head B.—Minor head (a) 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 six Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and seven language teachers.

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

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

Budget, 1933-34 is more than budget, 1932-33 by Rs. .09 lakh due to the partial restoration of emergency cut in pay (.04) and the appointment of an assistant education officer at Drigh road in connection with the Indian Air Force (.05).

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 increase of Rs. .27 lakh in budget 1933-34 as compared with the budget, 1932-33 is caused mainly by:—

	In lakhs of Rs.
<i>Increase—</i>	
(1) Partial restoration of emergency cut in pay . . . . .	.05
(2) Provision for one medical officer at the Aircraft Park, upgrading of the appointment of senior medical officer from Squadron Leader to Wing Commander or junior Group Captain and grant of Indian Army rates of marriage allowance to Royal Air Force officers . . . . .	.22
(3) Larger expenditure due to credit for recoveries from airmen under the Contributory Pensions Act, 1925 and for family allotments made by airmen having been taken under Sub-Head A—(d) and (e) . . . . .	.10
	.37
<i>Decrease—</i>	
(4) Savings due to the disbursement of pay of officers in arrears on the first of the following month instead of on the last day of the current month commencing with the pay for April 1933 . . . . .	.09
	.28

Minor head (d) Aircraft Depot.

The budget 1933-34 is more than budget 1932-33 by Rs. 2.24 lakhs. The increase is mainly due to the following causes:—

	In lakhs of Rs.
<i>Increase—</i>	
(1) Partial restoration of emergency cut in pay . . . . .	.20
(2) Larger expenditure due to credit for recoveries made from airmen under the contributory pensions act, 1925 and for family allotments made by airmen having been taken under sub-head A—(d) and (e)	2.65
	2.85

MAIN HEAD 10—

Number.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1931-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		18,81,441	17,06,500		19,66,800

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

MINOR HEAD (c)—AIRCRAFT PARK.

Detailed heads—

11	15	(1) Pay of officers	86,660		1,41,120
125	176	(2) Pay of British airmen	1,61,480		3,07,060
102	108	(3) Pay of Indian ranks and civilians	62,680		73,210
95	97	(4) Pay of followers	25,000		23,410
		(5) Kit and clothing allowances	12,180		18,650
		(6) Transportation	84,400		57,000
		(7) Hired transport	500		100
		(8) Miscellaneous	12,600		11,400
		Deduct - Emergency cut in pay			9,750
TOTAL MINOR HEAD (c)		4,34,634	4,45,500		6,22,200
TOTAL SUB-HEAD B.		23,16,075	21,52,000	21,27,000	25,89,000

**SUB-HEAD C.—ROYAL AIR FORCE
HEADQUARTERS.**

Detailed heads—

20	20	(1) Pay of officers	3,31,940		3,73,380
12	12	(2) Pay of British airmen	25,260		32,660
59	60	(3) Pay of civilians	1,34,300		1,56,760
41	42	(4) Pay of followers	9,050		8,680
		(5) Kit and clothing allowances	1,130		1,100
		(6) Transportation	46,400		47,500
		(7) Hired transport	250		100
		(8) Telephone charges			9,000
		(9) Miscellaneous	51,670		39,300
		(10) Unforeseen ex- penditure to be sanctioned by the Air Officer Commanding un- der his financial powers	15,000		15,000
		Deduct—Emergency cut in pay			23,480
TOTAL SUB-HEAD (C)		6,52,751	6,15,000	6,25,000	6,55,000

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

EXPLANATIONS.

Decreases—

(3) Savings due to the disbursement of pay of officers in arrears on the first of the following month instead of on the last day of the current month commencing with the pay for April 1933 . . . . .	.20	
(4) Employment of civilian storekeepers in place of British storekeepers and Indianisation of clerical establishment . . . . .	.09	
(5) Reduction in transportation charges due to general economy . . . . .	.35	
	.64	
Increase		2.21

Minor Head (e)—Aircraft Park.—Budget, 1933-34 is more than budget, 1932-33 by Rs. 1.77 lakhs. The increase is due to the following causes:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Partial restoration of emergency cut in pay . . . . .	.04
(2) Reorganisation of the establishment involving the transfer of Mechanical Transport Repair Section from Drigh Road to Lahore, and also the amalgamation of the Bomber Transport Flight with the Aircraft Park	1.28
(3) Re-introduction of kit and clothing allowance to non-combatant Indian personnel . . . . .	.03
(4) Larger expenditure due to credit for recoveries made from airmen under the Contributory Pensions Act, 1925 and for family allotments made by airmen having been taken under sub-head A. (d) and (e) . . . . .	.80
	2.15
<i>Decreases—</i>	
(5) Reduction in transportation charges due to general economy . . . . .	.27
(6) Savings due to disbursement of pay of officers in arrears on the first of the following month instead of on the last day of the current month commencing with the pay for April 1933 . . . . .	.12
	.39
	1.76

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, 1933-34 is more than budget, 1932-33 by Rs. .40 lakh due mainly to:—

	In lakhs of Rs.
(1) Partial restoration of emergency cut in pay . . . . .	.24
(2) Grant of Indian Army rates of marriage allowance to Royal Air Force officers and upgrading of one post of flight lieutenant to squadron leader . . . . .	.07
(3) Larger expenditure due to credit for recoveries made from airmen under the contributory pensions act, 1925 and for family allotments made by airmen having been taken under sub-head A. (d) and (e) . . . . .	.08
	.39

MAIN HEAD 10—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Detailed heads—				
(1) Purchases from the Army		600		..
(2) Central purchase		6,500		6,700
(3) Local purchase		71,400		90,000
(4) Transfer of stores from non-military departments or Imperial stations		3,500		2,500
(5) Customs duty		48,000		29,000
		1,30,000		1,28,200
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. or transferred to Army.		600		1,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.				
		600		1,000
Net expenditure under (a)	88,007	1,29,400	1,38,000	1,27,200
MINOR HEAD (b)—MECHANICAL TRANS-PORT STORES.				
Detailed heads—				
(1) Purchases from the Army		6,100		700
(2) Central purchase		34,400		33,400
(3) Local purchase		5,500		9,300
(4) Transfer of stores from non-military departments or Imperial stations				
(5) Customs duty		33,000		23,000
		79,000		66,400
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., or transferred to Army.		1,000		300
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.				
(8) <i>Deduct</i> —Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		2,000		4,000
		3,000		4,300
Net expenditure under (b)	1,09,065	76,000	1,35,000	62,100
Carried over	1,97,072	2,05,400	2,73,000	1,89,300

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

EXPLANATIONS.

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 86 lakh. This variation covers sundry compensating factors which tend to cancel out, *i.e.*, extension of the policy of purchasing in India under the rupee purchase rules, formation of the Indian Air Force, and an increase in the price of aviation spirit, counterbalanced by fewer purchases of stores, reduced customs duty under the new preferential tariffs and reduced price of mechanical transport petrol. Figures under "Purchases from the army" have gone down as a result of the system whereby empty containers are exchanged for full containers when stores are drawn, the value of containers being no longer vouchered by the Army.

The details are:—

	In lakhs of Rs.
Decreases—	
(1) Aviation stores	02
(2) M. T. stores	14
(3) Provisions	05
(4) Petrol and lubricants (M. T.)	10
(5) Miscellaneous stores	79
(6) Clothing	24
(7) Ordnance	04
	1-38
Increases—	
(8) Fuel and light due to provision for kerosine oil for cleaning aeroplanes being made here instead of under Miscellaneous stores	05
(9) Petrol, benzol and lubricants (aviation) due to increase in the price of aviation mixture (no increase in flying hours is contemplated) and also the Indian Air Force requirements	47
	52
Net decrease	86

		MAIN HEAD 10.—			
		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,97,072	2,05,400	2,73,000	1,89,300
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.—					
MINOR HEAD (c)—PROVISIONS.					
Detailed heads—					
(1) Purchases from the Army			1,16,000		1,11,500
(2) Central purchase . . . . .			..		..
(3) Local purchase			1,15,000		1,04,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .			..		..
(5) Bonus paid under the sliding scale of rations scheme			8,000		17,000
			<u>2,39,000</u>		<u>2,32,500</u>
(6) Deduct—Value of stores issued on payment to M.E.S., or transferred to Army.	}		5,000		3,500
(7) Deduct—Value of stores issued on payment to other departments of the Central Government.					
			<u>5,000</u>		<u>3,500</u>
Net expenditure under (c)		2,70,987	2,34,000	2,39,000	2,29,000
MINOR HEAD (d)—FUEL AND LIGHT.					
Detailed heads—					
(1) Purchase from the Army			28,000		35,400
(2) Central purchase . . . . .			..		..
(3) Local purchase			17,000		15,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .			..		..
			<u>45,000</u>		<u>50,400</u>
(5) Deduct—Value of stores issued on payment to M. E. S., or transferred to Army.	}		400		400
(6) Deduct—Value of stores issued on payment to other departments of the Central Government.					
			<u>400</u>		<u>400</u>
Net expenditure under (d)		39,784	44,600	38,000	50,000
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).					
Detailed heads—					
(1) Purchases from the Army			8,18,000		8,61,600
(2) Central purchase . . . . .			..		..
(3) Local purchase			3,000		3,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .			..		..
			<u>8,21,000</u>		<u>8,64,600</u>
(5) Deduct—Value of stores issued on payment to M. E. S., or transferred to Army.	}		7,000		4,000
(6) Deduct—Value of stores issued on payment to other departments of the Central Government.					
			<u>7,000</u>		<u>4,000</u>
Net expenditure under (e)		7,60,363	8,14,000	7,94,000	8,60,600
Carried over		12,68,206	12,98,000	13,41,000	13,28,900

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

	Accounts, 1931-32, Rs.	Budget Estimate, 1932-53, Rs.	Revised Estimate, 1932-33, Rs.	Budget Estimate, 1933-34, Rs.
Brought forward	12,63,206	12,98,000	13,44,000	13,28,900
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f)—PETROL AND LUBRI- CANTS (M. T).				
Detailed heads—				
(1) Purchases from the Army		65,900 ⁴		56,380 ⁴
(2) Central purchase . . . . .		.. 100		.. 120
(3) Local purchase				
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
		66,000		56,500
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., or transferred to Army.				
(6) <i>Deduct</i> —Value of stores issued on payment to other Mechanical trans- port departments of the Central Government.		2,000		1,000 ¹
(7) <i>Deduct</i> —Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		1,000		3,000
		3,000		4,000
Net expenditure under (f)	53,842	63,000	57,000	52,500
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchases from the Army		42,300		30,400
(2) Central purchase		79,000 ¹		60,500
(3) Local purchase		59,200 ¹		37,850
(4) Transfer of stores from non-military departments or Imperial stations		500		250
(5) Customs duty		41,000		24,000
		2,22,000		1,53,000
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., or transferred to Army		10,000		20,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.				
		10,000		20,000
Net expenditure under (g)	3,46,456	2,12,000	1,33,000	1,33,000
MINOR HEAD (h)—MEDICAL STORES				
Detailed heads—				
(1) Purchases from the Army		9,000		9,000
(2) Central purchase . . . . .		.. 1,000		.. 1,000
(3) Local purchase				
(4) Transfer of stores from non-military departments or Imperial stations ² . . . . .		..		..
		10,000		10,000
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., or transferred to Army.				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.				
Net expenditure under (h)	8,726	10,000	9,000	10,000
Carried over	16,77,230	15,83,000	15,43,000	15,24,400

MAIN HEAD 10.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	16,77,230	15,83,000	15,43,000	15,24,400
SUB-HEAD D.—PURCHASE AND SALE OF STORES—concl'd.				
MINOR HEAD (i).—CLOTHING.				
Detailed heads—				
(1) Purchases from the Army		1,05,800		72,250
(2) Central purchase		600		200
(3) Local purchase		400		350
(4) Transfer of stores from non-military departments or Imperial stations		200		100
(5) Customs duty		3,000		5,000
		<u>1,10,000</u>		<u>77,900</u>
(6) Deduct—Value of stores issued on payment to M. E. S., or transferred to Army				
(7) Deduct—Value of stores issued on payment to other departments of the Central Government		10,000		1,800
		<u>10,000</u>		<u>1,800</u>
Net expenditure under (i)	64,420	1,00,000	67,000	76,100
MINOR HEAD (j).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchases from the Army		1,69,300		1,44,500
(2) Central purchase		8,000		12,000
(3) Local purchases		4,400		3,800
(4) Transfer of stores from non-military departments or Imperial stations		300		200
(5) Customs duty		17,000		3,000
TOTAL		<u>1,99,000</u>		<u>1,63,500</u>
(6) Deduct—Value of stores issued on payment to M. E. S., or transferred to Army				
(7) Deduct—Value of stores issued on payment to other departments of the Central Government		60,000		28,000
		<u>60,000</u>		<u>28,000</u>
Net expenditure under (j)	1,73,908	1,39,000	90,000	1,35,500
TOTAL SUB-HEAD D	19,15,558	18,22,000	17,00,000	17,36,000

FOR THE YEAR 1933-34.

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

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Compensation for losses		3,000		700
(2) Language rewards		1,500		2,000
(3) Loss of cash		--		--
(4) Miscellaneous and fractional differ- ences		10		6,550
(5) Printing and stationery		44,000		44,000
(6) Anti-malarial measures		4,490		4,490
(7) Storage charges of Royal Air Force explosives on deposit in arsenals.		72,000		72,000
(8) Repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposits in arsenals		29,800		20,500
(9) Services rendered by Army transport		500		500
(10) Deduct—Credit on account of services rendered by R. A. F. transport to Army or M. E. S. . . .		500		150
(11) Administration of telephones (excluding those of R. A. F. Headquarters)		15,200		15,000
(12) Indian combined transport services —R. A. F. share of cost		21,000		10,410
(13) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB HEAD E	1,84,036	2,41,000	2,29,000	2,26,000

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

EXPLANATIONS.

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 15 lakh due mainly to the following causes:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Reduced provision for Royal Air Force share of Indian Combined Transport Service.	11
(2) Compensation to zamindars for loss of grazing rights having been budgeted for under sub-head F.—Works	02
(3) Savings due to fewer repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposit in arsenals	09
	22
<i>Increase—</i>	
(4) Cost of training of Indian mechanical transport drivers at Chaklala	07
Net decrease	15

MAIN HEAD 10--

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a).—WORKS				
Detailed heads.				
(1) Accommodation—Officers' quarters and messes. . . . .		..		45,500
(2) Accommodation—British personnel		1,48,000		14,500
(3) Accommodation—Indian personnel.		1,15,000		..
(4) Accommodation—miscellaneous units		65,000		..
(5) Hospitals . . . . .		..		..
(6) Depots, etc. . . . .		..		42,000
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous		40,000		..
(10) Lands, communications and drainage		17,000		1,25,000
(11) Furniture		15,000		18,000
(12) Installations—Water . . . . .		..		..
(13) INSTALLATIONS—ELECTRICAL . . . . .		..		..
(14) Minor works		1,00,000		1,00,000
(15) Losses . . . . .		..		..
TOTAL MINORS HEAD (a)	10,25,029	5,00,000		3 45,000
MINOR HEAD (b).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,81,500		2,87,600
(2) Military roads in cantonments		26,100		26,100
(3) Military roads ex-cantonments		7,600		7,600
(4) Furniture		30,600		31,000
(5) Miscellaneous		2,16,000		2,04,900
TOTAL MINOR HEAD(b).	5,94,398	5,61,800		5,57,200
Carried over	16,19,427	10,61,800		9,02,200

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

EXPLANATIONS.

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

Budget, 1933-34 is less than budget, 1932-33 by Rs. 2·04 lakhs due to—

	In lakhs of Rs.
Decreases—	
(1) Fewer new works	1·55
(2) Maintenance charges of buildings, etc., having been calculated at reduced rates	·05
(3) Cost of maintenance of installations having returned to normal	·45
(4) Smaller establishment and tools and plant charges— these are in proportion to the provision for new works	·09
	2·14
Increase—	
Provision for pay and allowances of Khassadars, levy sowars and Chowkidars employed on safety duties at Airfiring and bombing ranges having been pro- vided under this head instead of under sub-head A .	·10
Net decrease	2·04

MAIN HEAD 10.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward	16,19,427	10,61,800		9,02,200
SUB-HEAD F.—WORKS EXPENDITURE—conold.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		90,100		80,600
(2) Electrical		1,54,900		1,49,600
(3) Miscellaneous machinery		1,400		1,400
(4) Renewals		30,000		..
TOTAL MINOR HEAD (c)	2,20,453	2,76,400		2,31,000
MINOR HEAD (d).—GENERAL CHARGES.				
Detailed heads—				
(1) Rent for hired buildings		200		500
(2) Rent of land		11,700		11,900
(3) Rates and tax		1,100		1,400
(4) Payments for railway sidings and platforms		11,200		11,200
(5) Care of vacant buildings		3,100		3,100
(6) Miscellaneous		..		9,800
TOTAL MINOR HEAD (d)	28,632	27,700		27,700
MINOR HEAD (e).—ESTABLISHMENT	1,23,176	80,100		61,600
MINOR HEAD (f).—TOOLS AND PLANT					9,500
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	19,91,688	14,46,000	14,16,000	12,42,000
TOTAL INDIA	1,04,26,870	98,00,000	94,70,000	95,72,000

ROYAL AIR FORCE (INCLUDING STORES)

MAIN HEAD 10.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD G.—ENGLAND.				
(1) Payments to Air Ministry for troops serving in India		14,80,000		14,23,000
(2) Furlough and voyage pay		1,23,000		1,40,000
(3) Marriage allowances and allotments		9,44,000		9,36,000
(4) Cost of sea transport		3,48,000		3,48,000
(5) Stores taken to India		13,000		13,000
(6) Educational and instructional charges		1,51,000		1,16,000
(7) Discharge gratuities		15,000		15,000
(8) National health insurance		16,000		16,000
(9) Unemployment insurance		22,000		16,000
(10) Contributory pensions act, 1925		48,000		48,000
(11) Miscellaneous		20,000		10,000
(12) Consolidated clothing allowances		17,000		13,000
(13) Leave and deputation salaries		4,000		12,000
(14) Stores for India—				
(i) Aviation (air frames and engines).		21,53,000		6,48,000
(ii) Aviation (stores)				17,10,000
(iii) M. T. (vehicles).		1,33,000		49,000
(iv) M. T. (spares)				52,000
(v) Clothing		21,000		27,000
(vi) Ordnance (stores)		1,60,000		4,10,000
(vii) Miscellaneous		1,87,000		1,14,000
(viii) Publications and forms				19,000
TOTAL SUB-HEAD G.—ENGLAND	1,01,40,497	58,60,000	61,56,000	61,40,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Exchange on English expenditure other than on stores . . . . .		..		..
(2) Exchange on English expenditure on stores . . . . .		..		..
TOTAL	-13,852	..	-21,000	..
TOTAL EXPENDITURE MAIN HEAD 10	2,05,53,515	1,56,60,000	1,56,05,000	1,57,12,000

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

EXPLANATIONS.

Items 1 to 13 inclusive are calculated in England by the High Commissioner and the Secretary of State for India. The decrease in item 6 is due to fewer Indian cadets at Carnwell during 1933-34 owing to the first batch of six cadets having been commissioned in August 1932.

Item 14. Home stores.—In 1933,34 the provision for Home stores has been made under new and more descriptive heads.

The increase of Rs. 3.75 lakhs in the Home stores estimate, 1933-34 as compared with the budget, 1932-33, is due to :—

		(In lakhs of Rs.)	
		More.	Less.
		+	—
<i>Aviation stores—</i>			
(i)	The purchase of 9 complete airframes and 14 engines to replace wastage as compared to 4 airframes and 3 engines budgetted for in 1932-33. This increase is due chiefly to the machines having been practically brand-new in 1932-33 but is also based on actual crash rate at present being experienced	4.15	
(ii)	The provision for the purchase of maintenance stores and spares has been reduced by Rs. 2.10 lakhs in view of the purchase of new units as above and also the possibility of heavier purchases being made in India. This item covers the balance (Rs. .53 lakh) outstanding on purchase of 114 guns of a new type		2.10
<i>M. T. vehicles and stores—</i>			
(iii) & (iv)	Provision for mechanical transport new vehicles and spares shows a reduction of Rs. .32 lakh, due to the mechanical transport re-equipment programme being still in abeyance and to much closer calculation of maintenance costs		.32
<i>Clothing—</i>			
(v)	The slight increase is due to surplus stocks having been consumed; this year's figure is normal and would have been higher but for a drop in the Air Ministry prices of blue clothing	.06	
<i>Ordnance—</i>			
(vi)	This includes 1.59 lakhs for the purchase of practice bombs. The question of manufacturing these bombs by the ordnance factories in India is still under consideration but pending a decision, provision is made here—but at the latest Air Ministry prices which are about 25 per cent below last year's, representing a saving of Rs. .53 lakh. Of the balance, Rs. 2.38 lakhs is for the purchase of live bombs to bring establishments upto the new War plan, leaving Rs. .13 lakh for normal maintenance stores.	2.50	
<i>Miscellaneous stores—</i>			
(vii) & (viii)	The reduction is the effect of closer provisioning, and heavier purchases in India instead of in England		.54
Total		6.71	2.96
Net excess		3.75	

The total expenditure in England is thus estimated to be Rs. 2.80 lakhs above that of 1932-33.

MAIN HEAD X-

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India--				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		20,000		41,000
(2) Recoveries on account of stores issued on payment.		74,500		69,000
TOTAL SUB-HEAD D.	1,53,696	94,500	1,20,000	1,10,000
SUB-HEAD E.—MISCELLANEOUS—				
(1) Credits for services rendered		7,500		9,000
(2) Miscellaneous receipts and fractional differences		12,000		14,000
TOTAL SUB-HEAD E.	21,456	20,500	25,000	23,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	28,950	29,000	29,000	29,000
TOTAL INDIA	2,04,102	1,44,000	1,74,000	1,62,000
Sub-Head G.—England—				
1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India		5,000		6,000
2. Consolidated clothing allowances		7,000		7,000
3. Miscellaneous		10,000		10,000
4. Sale of surplus and obsolete stores		..		..
TOTAL SUB-HEAD G.—ENGLAND	1,59,197	22,000	60,000	23,000
Sub-Head H.—Exchange	—528	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,21,771	1,66,000	2,34,000	1,85,000

FOR THE YEAR 1933-34.

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

EXPLANATIONS.

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

Heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL SUPERVISION.	2,15,418	..	2,15,418	1,95,000	..	1,95,000	1,93,000	..	1,93,000	1,77,000	..	1,77,000
B.—MARINE SURVEY DEPARTMENT.	78,483	..	78,483	53,000	..	53,000	60,000	..	60,000	75,000	..	75,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN ABOARD .	10,80,102	..	10,80,102	10,80,000	..	10,80,000	9,90,000	..	9,90,000	9,99,000	..	9,99,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS .	40,891	..	40,891	37,000	..	37,000	40,000	..	40,000	47,000	..	47,000
E.—DOCKYARDS AND WORKSHOP.	9,84,351	..	9,84,351	7,35,000	..	7,35,000	6,97,000	..	6,97,000	8,87,000	..	8,87,000
F.—PURCHASE AND SALE OF STORES	13,15,264	..	13,15,264	12,97,000	..	12,97,000	11,71,000	..	11,71,000	12,80,000	..	12,80,000
J.—PURCHASE AND HIRE OF SHIPS AND VESSELS .	52,263	..	52,263	2,000	..	2,000	1,57,000	..	1,57,000	2,000	..	2,000
H.—EXPENDITURE ON WORKS.	2,56,464	..	2,56,464	2,35,000	..	2,35,000	2,35,000	..	2,35,000	2,42,000	..	2,42,000
I.—MISCELLANEOUS .	1,51,325	..	1,51,325	1,50,000	..	1,60,000	3,16,000	..	3,16,000	1,39,000	..	1,39,000
RECEIPTS .	..	3,56,465	-3,56,465	..	2,28,000	-2,28,000	..	3,13,000	-3,13,000	..	2,20,000	-2,20,000
TOTAL INDIA .	41,74,061	3,56,465	33,17,596	37,44,000	2,28,000	35,16,000	33,59,000	3,13,000	35,46,000	37,98,000	2,20,000	35,78,000
J.—England .	20,65,752	21,319	20,44,433	20,56,000	4,000	20,52,000	20,23,000	87,000	19,86,000	32,21,000	6,000	32,15,000
X.—Exchange .	7,272	4	7,268	..	..	..	-7,000	..	-7,000	..	..	..
TOTAL .	62,47,085	3,77,788	58,69,297	58,00,000	2,32,000	55,68,000	53,75,000	3,50,000	55,25,000	70,19,000	2,26,000	67,93,000

EXPLANATIONS.

This head which was formerly an independent major head, 49/XXXVII. has, commencing from 1933-34, been treated as a main head under the major head 48-Defence Services—Effective.

The non-effective charges and receipts hitherto included under this head has been transferred to 49/XXXVII—Defence Services—Non-Effective.

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, 43 warrant officers and 1,187 ratings. The present head of the service is a Vice-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".

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 local Governments, 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. The expenditure connected therewith is, however, adjusted in the R. I. M. estimates.

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 on effective services for the year 1933-34, which takes into consideration deduction on account of emergency cut in pay as well as the effect of the various economy measures is Rs. 67·93 lakhs as against Rs. 55·68 lakhs for the preceding year. The increase is mainly due to the partial restoration of emergency cut in pay (·45), construction of a new sloop (12·03) partly counterbalanced by curtailment of expenditure in other directions (·26).

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

7. *Sub-head A.*—The decrease (·18) is due to the transfer of expenditure on the Military Accounts establishment employed on disbursement of wages of artificers to sub-head E (·27) partly counterbalanced by an increase (·09) on account of restoration of emergency cut in pay.

8. *Sub-head B.*—The causes of the increase (·22) are (i) restoration of cut in pay (·04), and (ii) certain changes in the staff of survey officers (·18).

9. *Sub-head C.*—The decrease (·31) is due mainly to the following causes :—

(i) Partial restoration of emergency cut in pay	•15
(ii) Revision of the pay of Commanders of the Executive Branch	•21
(iii) Revision of the cadre of ratings	•07
(iv) Transfer of the pay of the Yard Craft establishment from sub-head C. to sub-head E.	—•79

10. *Sub-head D.*—The increase (·10) is mainly due to the cost of marine transport establishment and of the maintenance of marine transport launches at Calcutta, which used to be compiled elsewhere in previous years, having been provided under this sub-head.

11. *Sub-head E.*—The main causes of the increase (1·52) are—

(i) Partial restoration of emergency cut in pay	•26
(ii) Transfer of pay referred to in para. 7	•27
(iii) Transfer of pay referred to in paragraph 9 (iv) above	•79
(iv) Revision of the pay of permanent artificers of the Dockyard	•12

*Inclusive of 11000 Officers and Officers appointed in the Mercantile Marine Department.

EXPLANATIONS—*contd.*

The balance is mainly due to change in incidence of labour charges connected with the refit of H. M.'s ships in consequence of the introduction of the cash system of budgetting with effect from the 1st April 1933.

12. *Sub-head F.*—The increase (.33), which is reflected in a corresponding decrease under other sub-heads, is chiefly due to the introduction of the cash system of budgetting.

13. *Sub-head G.*—There is no change.

14. *Sub-head H.*—The increase (.07) is due to normal fluctuations.

5. *Sub-head I.*—The budget provision has been reduced (.21) on the basis of past actuals.

16. *Sub-head J.*—The expenditure in England shows an increase (11.65), which is mainly due to provision having been made for the construction of a new sloop in replacement of the Patrol Craft Boat "Baluchi" (12.06). The other variations, as reported by the Secretary of State and the High Commissioner, are:—

(i) Leave and deputation salaries	—·15
(ii) Allowances, etc., to probationers	+·05
(iii) Reduction in requirements of stores	—·25
(iv) Contribution towards the expenses of H. M.'s ships of war employed in the Indian Seas	+·04
(v) Miscellaneous expenses by the Secretary of State	—·10
	—·41

17. *Receipts.*—The decrease (.06) is due to normal fluctuations.

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EXPLANATIONS--*conclude*

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
1932- 33.	1933- 34.				
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—GENERAL SUPERVISION.					
DETAILED HEADS—					
5	5	(1) Pay of officers	95,800		1,05,080
		(2) Allowance to Naval Commander-in-Chief	10,000		10,000
48	32	(3) Pay of establishments	69,200		49,890
		(4) Incidental and mis- cellaneous expenses	10,000		8,300
		(5) Printing and station- ery charges	16,000		16,000
		(6) Deduct—Recoveries from the Persian Gulf Lighting Service Fund	5,600		6,000
		(7) Deduct—Value of im- ported stores charged to this sub-head on ac- count of contingent work orders and direct sup- plies	400		—
		Deduct—Emergency cut in pay			7,270
TOTAL SUB-HEAD A .		2,15,418	1,95,000	1,93,000	1,77,000
SUB-HEAD B.—MARINE SURVEY DEPARTMENT.					
DETAILED HEADS—					
7	7	(1) Pay of officers	38,620		64,910
9	9	(2) Pay of establishments	16,210		11,060
		(3) Incidental and mis- cellaneous expenses	4,000		3,000
		(4) Deduct—Value of im- ported stores charged to this head on account of contingent work orders and direct supplies	30		—
		Deduct—Emergency cut in pay			3,970
TOTAL SUB-HEAD B .		78,483	53,000	60,000	75,000

MARINE (INCLUDING STORES) —*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1932.	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
176	174 (1) Pay of officers and warrant officers		5,92,260*		5,64,480‡
1,121	969 (2) Pay of men		5,27,100		4,57,360
	<i>Deduct—Probable savings in (1) and (2)</i>		2,48,360		
	(3) Incidental and miscellaneous expenses		1,69,000†		12,000
	(4) <i>Deduct—Cost of European articles of clothing included in clothing allowances</i>		10,000		
	<i>Deduct—Emergency cut in pay</i>				34,840
	TOTAL SUB-HEAD C	10,80,102	10,30,000	9,90,000	9,99,000

SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.

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

Detailed heads—					
3	3 (1) Pay of establishment		1,190		1,190
	(2) Incidental and miscellaneous expenses		50		50
	TOTAL MINOR HEAD (a)	2,543	1,240	..	1,240
	Carried over	2,543	1,240	..	1,240

* 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.

‡ Includes Rs. 8,000 on account of the cost of training in the United Kingdom of 3 Indian boys for the Engineer Branch.

MAIN HEAD II.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		2,543	1,240		1,240
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—<i>contd.</i>					
MINOR HEAD (b)—FUEL DEPOTS IN THE PERSIAN GULF, HENJAM.—					
Detailed heads—					
16	15	(1) Pay of establishments.	11,400		6,940
2	3	(2) Pay of medical personnel	3,000		2,370
		(3) Cost of drugs and hospital stores	1,500		1,000
		(4) Incidental and miscellaneous expenses	5,720		1,690
TOTAL MINOR HEAD (b) .		28,607	21,620		12,000
MINOR HEAD (c) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH.—					
Detailed head—					
		(1) Rent of coal godown	1,200		1,200
TOTAL MINOR HEAD (c) .		9,241	1,200		1,200
MINOR HEAD (d) LANDING AND SHIPPING CHARGES ON COAL IN FUEL DEPOTS IN THE PERSIAN GULF.					
		..	12,940		22,500
MINOR HEAD (e) MARINE TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA.					
Detailed heads—					
..	12	(1) Pay of establishments			9,030
		(2) Contingencies and miscellaneous expenses			1,360
Deduct—Emergency cut in pay					390
TOTAL MINOR HEAD (e) .		..	..		10,000
TOTAL SUB-HEAD D .		40,391	37,000	40,000	47,000
SUB-HEAD E.—DOCKYARD AND WORKSHOP					
MINOR HEAD (a).—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT.—					
Detailed heads—					
1	1	(1) Pay of officers	13,500		16,020
4	3	(2) Pay of establishments	7,800		8,020
—	144	(3) Pay of yard craft establishments			79,250
Deduct—Emergency cut in pay					1,880
TOTAL MINOR HEAD (a) .		23,700	21,300		1,01,410
Carried over .		23,700	21,300		1,01,410

MARINE (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate
33.	34.	Rs.	1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward		23,700	21,300		1,01,410
SUB-HEAD E.—DOCKYARD AND WORKSHOP—<i>contd.</i>					
MINOR HEAD (b)—DOCKYARD PROPER, MARINE STORE OFFICER'S DEPARTMENT—					
Detailed heads—					
2	2	(1) Pay of officers	13,500		21,030
29	34	(2) Pay of establishments	49,300		56,360
		Deduct—Emergency cut in pay			3,540
TOTAL MINOR HEAD (b)		75,344	67,800		73,750
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
6	6	(1) Pay of officers	83,800		72,740
25	30	(2) Pay of establishments	36,200		52,220
		Deduct—Emergency cut in pay			6,240
TOTAL MINOR HEAD (c)		1,01,993	99,800		1,18,720
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Master-at-Arms			6,030
54	54	(2) Pay of Constables			20,490
		Deduct—Emergency cut in pay			390
TOTAL MINOR HEAD (d)		34,750	25,600		26,130
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers	12,400		10,980
2	2	(2) Pay of establishments	1,400		1,490
		Deduct—Emergency cut in pay			530
TOTAL MINOR HEAD (e)		10,414	13,800		11,880
MINOR HEAD (f) WAGES OF ARTIFICERS AND LABOURERS—					
Detailed heads—					
(1) Labour charges for R. I. M. including those on buildings and on repairs to H. M.'s ship			4,89,000		5,87,000
(2) Deduct—Labour charges on buildings (transferred to Sub-Head H) . . . . .			..		53,000
(3) Labour charges for other Departments and Royal Navy			76,000		62,000
(4) Deduct—Labour charges for other Departments			76,000		62,000
Deduct—Emergency cut in pay					19,500
TOTAL MINOR HEAD (f)		7,12,263	4,89,000		5,14,500
Carried over		9,58,463	7,17,300		8,46,390

MAIN HEAD 11—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1933-	1931-32.	Estimate,	Estimate,	Estimate,
33.	34.		1932-33.	1932-33.	1933-34.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . .		9,58,463	7,17,300		8,46,390
SUB-HEAD E.—DOCKYARD AND WORKSHOP—contd.					
MINOR HEAD (g)—MISCELLANEOUS—					
Detailed heads—					
— 14	(1) Pay of military accounts establishment employed on disbursement of wages of artificers . . .				27,350
	(2) Miscellaneous expenses and contingencies . . .		17,700		14,500
	Deduct—Emergency cut in pay . . .				1,240
	TOTAL MINOR HEAD (g) . . .	25,888	17,700		40,610
	TOTAL SUB-HEAD E. . .	9,84,351	7,35,000	6,97,000	8,87,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—					
MINOR HEAD (a)—MARINE STORES—					
Detailed heads—					
	(1) Purchase for H. M. I. ships and other formations . . .				2,87,000
	(2) Purchase for stock . . .				1,96,000
	(3) Deduct—Value of stores issued on payment to other Departments of the Central Government . . .				50,000
	TOTAL MINOR HEAD (a) . . .	4,87,228	5,04,000		4,33,000
MINOR HEAD (b)—PROVISIONS AND WATER—					
Detailed heads—					
	(1) Purchase for H. M. I. ships and other formations . . .				2,06,000
	(2) Purchase for stock . . .				6,000
	(3) Deduct—Value of issues on payment to other Departments of the Central Government . . .				2,000
	TOTAL MINOR HEAD (b) . . .	2,69,480	2,37,000	..	2,10,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—					
Detailed heads—					
	(1) Purchase for H. M. I. ships and other formations . . .				40,000
	(2) Purchase for stock . . .				14,000
	(3) Deduct—Value of issues on payment to other Departments of the Central Government . . .				2,000
	TOTAL MINOR HEAD (c) . . .	..	..	..	52,000
	Carried over . . .	7,56,708	7,41,000	..	6,93,000

MARINE (INCLUDING STORES)—*contd.*

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
Brought forward	7,56,708	7,41,000		6,95,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations				1,10,000
(2) Purchase for stock				55,000
(3) Purchase for Naval subsidised vessels . . . . .				..
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government				20,000
TOTAL MINOR HEAD (d)	2,29,580	1,94,000		1,45,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations				1,99,000
(2) Purchase for stock				5,000
(3) Purchase for Naval subsidised vessels				1,30,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government				25,000
TOTAL MINOR HEAD (e)	2,91,281	2,96,000		3,09,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations				30,000
(2) Purchase for stock				3,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .				..
TOTAL MINOR HEAD (f) . . . . .	..	..		33,000
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations				12,000
(2) Purchase for stock . . . . .				..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .				..
TOTAL MINOR HEAD (g)	8,152.	18,000		12,000
Carried over	12,85,721.	12,49,000		11,94,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1933-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	12,85,721	12,49,000		11,94,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>—				
MINOR HEAD (h)—MINESWEEPING STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations .				1,000
(2) Purchase for stock .				..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .				..
TOTAL MINOR HEAD (h) .	..	1,000		1,000
MINOR HEAD (i)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations .				5,000
(2) Purchase for stock .				..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .				..
TOTAL MINOR HEAD (i) .	5,441	6,000		5,000
MINOR HEAD (j) STORES FOR WORKS ON MARINE BUILDINGS.				
Detailed heads—				
(1) Purchases .				69,000
(2) <i>Deduct</i> —Value of stores transferred to buildings (Sub-head H.) .				69,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .				..
TOTAL MINOR HEAD (j) .	..	..		..
MINOR HEAD (k)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores .		37,000		28,000
(2) Freight and Miscellaneous expenditure .		4,000		2,000
TOTAL MINOR HEAD (k) .	24,102	41,000		30,000
TOTAL SUB-HEAD F. .	13,15,264	12,97,000	11,71,000	12,30,000

MARINE (INCLUDING STORES)—*contd.*

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels		..		..
(2) Hire of ships and vessels		2,000		2,000
TOTAL SUB HEAD G.	52,263	2,000	1,57,000	2,000
SUB-HEAD H.—EXPENDITURE ON WORKS—				
Detailed heads—				
(1) Major Works		17,000		17,000
(2) Minor Works		1,00,000		1,05,000
(3) Maintenance		1,21,720		1,24,700
(4) General charges		2,000		1,000
(5) Establishments		280		300
(6) Tools and plant				
(7) <i>Deduct</i> —Value of imported stores used on works		6,000		6,000
<i>Deduct</i> —Emergency cut in pay				
TOTAL SUB-HEAD H.	2,56,464	2,35,000	2,35,000	2,42,000
SUB-HEAD I.—MISCELLANEOUS—				
Detailed heads—				
(1) Maintenance of Naval arms		55,000		45,000
(2) Piloting and towing, etc. of H. M.'s I. ships		12,000		12,000
(3) Passage and conveyance of officers and men		21,000		25,000
(4) Cost of leave concession passages		58,000		51,000
(5) Payment for repairs, etc. to H. M.'s I. ships and vessels at outstations		2,000		1,000
(6) Allowances to Marine officers for passing in oriental languages		1,000		500
(7) Fees and allowances to Examiners and Interpreters		1,000		500
(8) Medical comforts				..
(9) Miscellaneous		8,000		4,000
(10) Reserve with F. O. C. and D. R. I. M. for emergent marine measures		2,000		..
TOTAL SUB HEAD I.	1,51,325	1,60,000	3,16,000	1,39,000
TOTAL INDIA	41,74,061	37,44,000	38,59,000	37,98,000

MAIN HEAD 11/XL—ROYAL INDIAN

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(1) Contribution towards the expenses of His Majesty's ships employed in the Indian Seas, etc.		13,48,000		13,52,000
(2) Leave pay, furlough allowances and deputation salaries, . . .		2,43,000		2,28,000
(3) Sterling overseas pay . . .		4,000		4,000
(4) Allowances, etc., of probationers . . .		5,000		10,000
(5) Stores for India . . .		3,76,000		15,57,000
(6) Miscellaneous . . .		80,000		70,000
TOTAL SUB-HEAD J.	20,65,752	20,56,000	20,23,000	32,21,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.				
	7,272		—7,000	..
TOTAL EXPENDITURE MAIN-HEAD 11	62,47,085	58,00,000	58,75,000	70,19,000
RECEIPTS—				
INDIA.				
SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES.				
MINOR HEAD (a) RECOVERIES FROM OTHER DEPARTMENTS AND GOVERNMENTS.				
Detailed heads—				
(1) Works . . .		10,000		10,000
(2) Direct supplies . . .		20,000		35,000
TOTAL MINOR HEAD (a)	17,818	30,000		45,000
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works . . .		..		1,000
(2) Direct Supplies . . .		2,000		2,000
TOTAL MINOR HEAD (b)	2,349	2,000		3,000
MINOR HEAD (c) RECOVERIES OF OVER-HEAD CHARGES FROM OTHER DEPARTMENTS AND GOVERNMENTS AND ROYAL NAVY.				
Detailed heads—				
(1) Works . . .		50,000		40,000
(2) Direct supplies . . .		20,000		20,000
TOTAL MINOR HEAD (c)	68,261	70,000		60,000
TOTAL SUB-HEAD A.	88,423	1,02,000	1,02,000	1,08,000

MARINE (INCLUDING STORES)—*concl'd.*

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire		5,000		5,000
(2) Hire of yard craft		5,000		5,000
(3) Hire of vessels		16,000		5,000
(4) Sale proceeds of surplus and obsolete vessels		5,000		5,000
(5) Sale proceeds of surplus and obsolete stores and waste		36,000		35,000
(6) Sale proceeds of cloth- ing to crew				6,000
TOTAL SUB-HEAD B.	71,160	67,000	1,56,000	61,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.				
Detailed heads—				
(1) Receipts on account of shipping charges . . . . .		..		..
(2) Receipts from Kidder- pore dockyard suspense account . . . . .		..		..
(3) Receipts from works		18,000		18,000
(4) Contribution from other Governments and de- partments in respect of leave and passage con- cessions		15,000		25,000
(5) Other miscellaneous items		26,000		8,000
TOTAL SUB-HEAD C.	1,96,877	59,000	55,000	51,000
TOTAL INDIA	3,56,465	2,28,000	3,13,000	2,20,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payment				
(2) Miscellaneous		4,000	37,000	6,000
TOTAL SUB-HEAD D.	21,319	4,000	37,000	6,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND.				
	4	..	..	..
Total Receipts Main Head XI	3,77,788	2,32,000	3,50,000	2,26,000

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

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

SUMMARY OF ESTIMATES;

Sub-heads.	Accounts, 1931-32.			Budget, Estimate, 1932-33.			Revised Estimates, 1932-33.			Budget Estimate, 1933-34.		
	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.
I/L—ARMY	8,57,92,134	94,54,933	7,63,37,201	8,40,57,000	77,78,000	7,62,79,000	8,39,71,000	78,64,000	7,60,07,000	8,42,54,000	53,33,000	7,89,21,000
II/L—ROYAL AIR FORCE	2,10,319	—	2,10,319	2,97,000	—	2,97,000	3,26,000	—	3,26,000	3,42,000	—	3,42,000
III/L—ROYAL INDIAN MARINE	9,43,407	2,280	9,41,127	9,45,000	10,000	9,35,000	9,11,000	3,000	9,08,000	9,13,000	5,000	9,08,000
TOTAL	8,70,45,860	94,57,213	7,75,83,647	8,52,99,000	77,88,000	7,75,11,000	8,51,08,000	78,67,000	7,72,41,000	8,55,09,000	53,38,000	8,01,71,000

EXPLANATIONS.

Formerly in budgets and accounts the expenditure and receipts on non-effective services relating to the Army and the Royal Air Force were compiled under 48/XXXVI—Army Part A, Head VIII and Part C respectively and those relating to Marine under 49/XXXVII Marine. Consequent on the rearrangement of the heads of expenditure and receipts, the non-effective charges and receipts relating to all the services are now brought under one major head 49/XXXVII “Defence Services—Non-effective”—Main Head 1/I—Army, Main Head 2/II—Royal Air Force and Main Head 3/III—Royal Indian Marine.

2. Budget, 1933-34 (net) is more than budget 1932-33 (net) by Rs. 26.60. This increase is due mainly to a fall in receipts (24.50). The receipts in 1932-33 included arrear receipts to the extent of approximately Rs. 23 lakhs from His Majesty's Government in respect of non-effective accounts of previous years. The increase in expenditure is the result of retrenchments.

3. Revised, 1932-33 (net) is less than budget, 1932-33 (net) by Rs. 2.72 lakhs. This is due chiefly to favourable rates of exchange and larger receipts.

MAIN HEAD 1/L.—ARMY.

SUMMARY OF ESTIMATES.

Sub Heads.	Accounts, 1931-32;			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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	9,99,732	23,567	9,76,165	10,84,000	13,000	10,51,000	10,06,000	20,000	9,86,000	10,01,000	20,000	9,81,000
B.—PENSIONS	2,59,85,135	16,00,591	2,43,84,544	2,42,09,000	19,34,000	2,23,75,000	2,45,31,000	15,20,000	2,30,11,000	2,41,26,000	17,30,000	2,23,56,000
TOTAL—INDIA.	2,69,84,867	16,24,158	2,53,60,709	2,52,72,000	19,47,000	2,33,25,000	2,55,37,000	15,40,000	2,39,97,000	2,51,27,000	18,00,000	2,33,37,000
C.—REWARD	4,85,90,775	73,42,418	4,07,48,357	4,27,24,000	53,31,000	4,29,53,000	4,85,02,000	63,46,000	4,21,56,000	4,91,17,000	35,23,000	4,55,24,000
D.—EXCHANGES	2,10,492	-11,643	2,22,135	--	--	--	-1,68,000	-22,000	-1,46,000	--	--	--
TOTAL—MAIN HEAD 1/L.	8,57,92,134	94,54,933	7,63,37,201	8,40,67,000	72,000	7,63,79,000	8,38,71,000	78,64,000	7,60,07,000	8,42,54,000	53,33,000	7,89,31,000

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.

		£
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	6
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.

A.—*Rewards for Military services.*—Budget 1933-34 (net) is less than Budget, 1932-33 (net) by Rs. 70 lakh and is based mainly on progress of actuals.

B.—*Pensions.*—Budget, 1933-34 (net) is more than Budget, 1932-33 (net) by Rs. 81 lakh and is mainly due to provision being made for equated payments in respect of commutation of pensions under military rules partly counterbalanced by smaller provision for terminal charges arising out of retrenchment measures.

C.—*England.*—Budget, 1933-34 (net) is more than Budget, 1932-33 (net) by Rs. 26.31 lakhs and is mainly due to larger pensionary charges arising out of retrenchment measures and smaller receipts from the Imperial Government. The Budget for 1932-33 included a receipt of approximately Rs. 23 lakhs on account of arrear adjustments.

MAIN HEAD I.—

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
INDIA—				
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		37,000		36,000
(2) Annuities and gratuities		23,500		24,200
(3) Jangi-Inams		9,95,200		9,32,800
(4) Decorations and Medals		8,300		8,000
TOTAL SUB-HEAD A	9,99,732	10,64,000	10,06,000	10,01,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families		3,36,06,500		30,08,000
(2) Pensions and Gratuities to Indians and their families				2,99,12,700
(3) Indian Military Service Family Pensions		1,10,000		1,42,000
(4) Miscellaneous				3,16,000
(5) Equated payments of Commuted value of pensions under Civil Service Regulations		4,92,500		5,97,300
(6) Commutation of pension under civil rules financed from revenue . . . . .		..		..
(7) Equated payments of commuted value of pensions under Military Regulations . . . . .		..		1,60,000
(8) Commutation of pension under Military rules financed from revenue . . . . .		..		..
Total Sub-Head B	3,59,85,135	3,42,09,000	3,45,31,000	3,41,36,000
Total India	3,69,84,867	3,52,73,000	3,55,37,000	3,51,37,000

* Included in items (1) and (2).

† Includes Rs. 11,700 for grants from the Civil Compassionate Fund to civilian employees paid from the Defence Services Estimates other than Royal Indian Marine.

ARMY.

	Accounts, 1921-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,46,76,000	1,59,62,000	1,59,95,000
(2) Pay and pensions of Non-effective and retired officers of the Indian Service		2,62,40,000	2,37,60,000	2,42,40,000
(3) Wound pensions and gratuities		2,60,000	1,52,000	1,52,000
(4) Gratuities of Military officers . . . . .		..	2,80,000	2,40,000
(5) Miscellaneous pensions, etc..		29,78,000	29,77,000	29,82,000
(6) Indian Military Service Family Pensions		33,72,000	41,20,000	41,80,000
(7) Miscellaneous		1,20,000	1,27,000	1,16,000
(8) Ordnance and Clothing Factories		4,66,000	4,52,000	4,80,000
(9) Grass Farms		6,000	6,000	6,000
(10) Dairy Farms		46,000	46,000	46,000
(11) Other Establishments		6,20,000	6,20,000	6,80,000
TOTAL SUB-HEAD C.—ENGLAND	4,85,90,775	4,87,84,000	4,85,02,000	4,91,17,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND	2,16,492	..	—1,68,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,57,92,134	8,40,57,000	8,38,71,000	8,42,54,000

MAIN HEAD I.—ARMY—*concl'd.*

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS.				
INDIA —				
SUB-HEAD A—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		1,800		1,300
(2) Decorations and Medals		11,200		18,700
TOTAL SUB-HEAD A.	23,567	13,000	20,000	20,000
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		5,08,000		4,25,000
(2) Miscellaneous receipts		14,26,000		13,55,000
(3) Receipts from other departments and Governments on account of commuted value of pensions under C. S. R.		1,00,000		10,000
(4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions under C. S. R.		1,00,000		10,000
(5) Receipts from other Departments and Governments on account of commuted value of pensions under Military rules . . . . .		..		10,000
(6) <i>Deduct</i> —Amount transferred to Head 61-B.—Commuted value of pensions under Military rules . . . . .		..		10,000
TOTAL SUB-HEAD B.	16,00,591	19,34,000	15,20,000	17,80,000
TOTAL INDIA	16,24,158	19,47,000	15,40,000	18,00,000
SUB-HEAD C.—ENGLAND —				
(1) Subscriptions towards Indian Military Service Family Pensions		6,88,000	6,80,000	6,66,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		51,15,000	54,20,000	28,27,000
(3) Miscellaneous		28,000	2,46,000	40,000
TOTAL SUB-HEAD C.—ENGLAND	78,42,418	58,31,000	63,46,000	35,33,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND	-11,643	..	-22,000	..
TOTAL—RECEIPTS—MAIN HEAD I	94,54,933	77,78,000	78,64,000	53,33,000

FOR THE YEAR 1993-94

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MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1931-32.			Budget Estimate, 1932-33			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	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.
INDIA,												
A.—REWARDS FOR MILITARY SERVICES	22,169	..	22,169	5,400	..	5,400				..	..	..
B.—PENSIONS	23,305	..	23,305	24,600	..	24,600				22,000	..	22,000
TOTAL—INDIA	55,494	..	55,494	30,000	..	30,000	43,000	..	43,000	22,000	..	22,000
C.—ENGLAND	2,54,019	..	2,54,019	2,67,000	..	2,67,000	2,84,000	..	2,84,000	2,10,000	..	2,10,000
D.—EXCHANGE	806	..	806	..	..	..	-1,000	..	-1,000	..	..	..
TOTAL—MAIN 2/II	2,10,319	..	2,10,319	2,97,000	..	2,97,000	2,26,000	..	2,26,000	2,42,000	..	2,42,000

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of 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.

Budget, 1933-34, is more than budget, 1932-33, by Rs. 45 lakh due mainly to larger payment of contribution to His Majesty's Government towards the retired pay of British personnel.

MAIN HEAD 2/II.—ROYAL AIR FORCE.

	Accounts, 1931-32. Rs.	Budget Estimate, 1932-33. Rs.	Revised Estimate, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.
EXPENDITURE INDIA.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities		5,400		..
TOTAL SUB-HEAD A	22,189	5,400		..
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families . . . . .		..		..
(2) Pensions and gratuities to Indians and their families				27,600
(3) Equated payments of commuted value of pensions under C. S. R. charged to capital . . . . .		..		4,500
(4) Commutation of pensions under civil rules financed from revenue . . . . .		..		..
(5) Equated payments of commuted value of pensions under military rules charged to capital . . . . .		..		..
(6) Commutation of pensions under military rules financed from revenue . . . . .		..		..
TOTAL SUB-HEAD B	33,305	24,600	..	32,000
TOTAL INDIA	55,494	30,000	43,000	32,000
SUB-HEAD C.—ENGLAND.				
(1) Contribution towards the retired pay of R. A. F. British personnel for service in India	2,54,019	2,67,000	2,84,000	3,10,000
SUB-HEAD D.—EXCHANGE	806	..	—1,000	..
TOTAL EXPENDITURE MAIN HEAD 2	3,10,319	2,97,000	3,26,000	3,42,000
RECEIPTS—				
SUB-HEAD A.—INDIA.				
(1) Receipts from other departments and Governments on account of commuted value of pensions under civil rules . . . . .		..		4,120
(2) Deduct—Amount transferred to Head 60-B—commuted value of pensions under civil rules . . . . .		..		4,120
(3) Receipts from other departments and Governments on account of commuted value of pensions under military rules . . . . .		..		..
(4) Deduct—Amount transferred to Head 60 B—commuted value of pensions under military rules . . . . .		..		..

SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts . . . . .	..	..	..	..
SUB-HEAD C.—EXCHANGE.				
Total Receipts—Main Head II . . . . .	..	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN MARINE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1931-32.			Budget Estimate, 1932-33.			Revised Estimate, 1932-33.			Budget Estimate, 1933-34.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INDIA.	1,58,404	2,280	1,56,124	1,74,000	10,000	1,64,000	1,78,000	8,000	1,70,000	1,64,000	5,000	1,59,000
B.—ENGLAND.	7,81,789	..	7,81,789	7,71,000	..	7,71,000	7,41,000	..	7,41,000	7,49,000	..	7,49,000
C.—EXCHANGE.	8,264	..	8,264	..	..	..	-8,000	..	-8,000	..	..	..
TOTAL MAIN HEAD 3/III.	9,48,457	2,280	9,41,127	9,45,000	10,000	9,85,000	9,11,000	8,000	9,08,000	9,13,000	5,000	9,08,000

FOR THE YEAR 1933-34.

MAIN HEAD 3/III.—ROYAL INDIAN MARINE.

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Expenditure.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,52,000		1,36,000
(2) Pensions paid under Admiralty scheme		3,700		3,700
(3) Awards from civil compassionate fund to civilians paid from military estimates		1,300		1,300
(4) Equated payments of Commuted value of pensions under civil rules		17,000		18,000
(5) Commutation of pension under civil rules financed from revenue				..
(6) Equated payments of commuted value of pensions under Military rules				5,000
(7) Commutation of pension under Military rules financed from revenue				..
Total Sub-Head A.	1,58,404	1,74,000	1,73,000	1,64,000
SUB-HEAD B.—ENGLAND.				
(1) R. I. M. retired pay and miscellaneous pensions		7,71,000		7,49,000
Total Sub-Head B.	7,81,739	7,71,000	7,41,000	7,49,000
SUB-HEAD C.—EXCHANGE.				
	3,264	..	—3,000	..
Total Expenditure—Main Head 3.	9,43,407	9,45,000	9,11,000	9,13,000
Receipts.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		10,000		5,000
(2) Receipts from other departments and Governments on account of commuted value of pensions under civil rules		..		..
(3) Deduct—Amounts transferred to Head 60-B.—Commuted value of pensions under civil rules		..		..
(4) Receipts from other Departments and Government on account of commuted value of pensions under military rules		..		..
(5) Deduct—Amount transferred to Head 60-B.—Commuted value of pension under Military rules		..		..
TOTAL SUB-HEAD A.	2,280	10,000	3,000	5,000
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous.	..	..	..	..
SUB-HEAD C.—EXCHANGE.				

TOTAL MAIN HEAD III	2,280	10,000	3,000	5,000

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Marine.

2. Budget, 1933-34 (net) is less than budget, 1932-33 (net) by Ra. -27 lakh due to the elimination of provision for terminal charges of a non-recurring nature (.05) and smaller payment of pensions mainly under England (.27) partly counterbalanced by reduction in receipts (.05).

50/XXXVIII.—DEFENCE RESERVE FUND.

50/XXXVIII.—DEFENCE

	Accounts, 1931-32.	Budget Estimate, 1932-33.	Revised Estimate, 1932-33.	Budget Estimate, 1933-34.
	Rs.	Rs.	Rs.	Rs.
Expenditure.				
50.—Defence Reserve Fund	1,03,22,890	..	..	..
Receipts.				
XXXVIII.—Defence Reserve Fund . . . .	..	87,91,000	6,22,000	61,40,000

RESERVE FUND.**EXPLANATIONS.**

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account "Defence Reserve Fund" and when the money is taken out in a future year to meet expenditure, the "Defence Reserve Fund" is debited and the Defence Services estimates are credited.

The amount credited to the suspense account in 1931-32 on account of savings was Rs. 1,03.23 lakhs. In the Revised estimates, 1932-33 and Budget estimates, 1933-34 credit of Rs. 6.22 lakhs and Rs. 61.40 lakhs respectively have been taken by transfer from the suspense account "Defence Reserve Fund".

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Territorial Force, Fractional differences	218	8	F	
Territorial Force, Normal Charge	217	8	E	(a)
Tibet Frontier	178	6	A	
Tout expenses of the General Officer's Commanding-in-Chief, Commands	188	7	A	(k)
Training Establishments, India Army Service Corps	78	2	C	(c)
Training Military	52 to 61	2	A	
Training of Military Veterinary students at the Punjab Vete- rinary College, Lahore	90	2	E	(d)
Training Vocational	108	2	N	(g)
Transport, Animal	80	2	C	(e)
Transport, Hired	190	7	B	(a)
Transportation	180 to 189	7	A	
Travelling and out-station allowances	184	7	A	(d)
Tyres, Mechanical Transport stores including	164	5	A	(g)
U				
Units, Approximate annual effective cost of typical	25			
V				
Vehicle Reserve Depot	86	2	C	(k)
Vehicles, Mechanical Transport	164	5	A	(l)
Veterinary Hospitals	90	2	E	(a)
Veterinary Record Office	90	2	E	(c)
Veterinary Schools	90	2	E	(b)
Veterinary Military students, Training of, at the Punjab Veterinary College, Lahore	90	2	E	(d)
Victoria Cross, Army	268	1	A	
Vocational Training	108	2	N	(g)
W				
War graves, maintenance of	194	7	D	
Water, Grant-in-aid to Cantonments Funds and Supply of	102	2	L	(b)
Well water, Supply of	190	7	B	(b)
Workshops, Mechanical Transport	86	2	B	(j)
Workshops, Medical Store Depots	122 to 124	3	A	