

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES
(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN MARINE)

FOR THE YEAR

1934-35

AND OF

CONNECTED RECEIPTS

NEW DELHI;

The 27th February 1934.

GENERAL SUMMARY OF ESTIMATES.

Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.
<u>48</u> XXXIV DEFENCE SERVICES— EFFECTIVE	41,63,38,448	2,93,03,069	33,70,35,379	41,96,58,000	2,16,89,000	38,79,69,000	40,95,94,000	4,78,96,000	36,16,93,000	41,45,52,000	4,77,00,000	36,68,52,000
<u>49</u> XXXV DEFENCE SERVICES— NON-EFFECTIVE	8,59,34,616	70,46,923	7,88,87,689	8,55,99,000	53,38,000	8,01,71,000	8,62,78,000	45,78,000	8,17,00,000	8,62,70,000	43,47,000	8,19,23,000
<u>50</u> XXXVIII DEFENCE RESERVE FUND.	14,76,933	...	14,76,933	..	61,40,000	— 61,40,000	8,49,000	...	8,49,000	— 49,75,000	...	— 49,75,000
TOTAL	50,37,49,997	3,65,49,997	46,74,00,000	50,51,67,000	4,81,67,000	46,20,00,000	49,67,21,000	5,24,74,000	44,42,47,000	49,58,47,000	5,20,47,000	44,33,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

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

Major Head $\frac{48}{XXXVI}$ —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).

Major Head $\frac{49}{XXXVII}$ —Defence Services—Non-effective (sub-divided into three account heads)

Head 1/I.—Army.

Head 2/II.—Royal Air Force.

Head 3/III.—Royal Indian Marine.

Major Head $\frac{50}{XXXVIII}$ —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.

5. In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of measures financed from the Defence Reserve Fund.

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1934-35 BETWEEN INDIA AND ENGLAND.

	India.	England.	Total
	Ra.	(1 £=Ra. 13½). Ra.	Ra.
EXPENDITURE—			
48.—DEFENCE SERVICES—EFFECTIVE—			
1.—FIGHTING SERVICES	14,04,27,000	3,08,30,000	17,12,57,000
2.—ADMINISTRATIVE SERVICES	6,21,09,000	42,41,000	6,63,50,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,15,96,000	23,74,000	2,39,70,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,84,08,000	10,99,000	1,95,07,000
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.)	3,44,81,000	58,86,000	4,03,67,000
6.—SPECIAL SERVICES . . . . .	..	..	..
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	1,97,01,000	83,07,000	2,80,08,000
8.—MILITARY ENGINEER SERVICES (IN- CLUDING STORES)	3,21,49,000	4,26,000	3,25,75,000
9.—AUXILIARY AND TERRITORIAL FORCES	68,72,000	..	68,72,000
10.—ROYAL AIR FORCE (INCLUDING STORES)	1,01,53,000	80,12,000	1,81,65,000
11.—ROYAL INDIAN MARINE (INCLUDING STORES)	50,18,000	24,63,000	74,81,000
TOTAL	35,09,14,000	6,36,38,000	41,45,52,000
49.—DEFENCE SERVICES—NON- EFFECTIVE—			
1. ARMY	3,65,26,000	4,84,01,000	8,49,27,000
2. ROYAL AIR FORCE	26,000	4,20,000	4,46,000
3. ROYAL INDIAN MARINE	1,66,000	7,31,000	8,97,000
TOTAL	3,67,18,000	4,95,52,000	8,62,70,000
50.—DEFENCE RESERVE FUND	—49,75,000	..	—49,75,000
TOTAL EXPENDITURE	38,26,57,000	11,31,90,000	49,58,47,000

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1934-35 BETWEEN INDIA AND ENGLAND.

RECEIPTS—	India. Rs.	England (1 £=Rs. 13½). Rs.	Total. Rs.
XXXVI.—DEFENCE SERVICES—EFFECTIVE—			
I.—FIGHTING SERVICES . . .	5,50,000	2,05,53,000	2,11,03,000
II.—ADMINISTRATIVE SERVICES . . .	13,11,000	45,000	13,56,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES) . . .	70,38,000	..	70,38,000
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. F. S., R. A. F. AND R. I. M.)	1,12,04,000	3,73,000	1,15,77,000
VI.—SPECIAL SERVICES . . . . .	..	..	..
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	7,56,000	96,000	8,52,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	41,59,000	..	41,59,000
IX.—AUXILIARY AND TERRITORIAL FORCES.	25,000	..	25,000
X.—ROYAL AIR FORCE (INCLUDING STORES)	1,78,000	18,000	1,96,000
XI.—ROYAL INDIAN MARINE (INCLUD- ING STORES	13,37,000	7,000	13,44,000
TOTAL	<u>2,66,08,000</u>	<u>2,10,92,000</u>	<u>4,77,00,000</u>
XXXVII.—DEFENCE SERVICES—NON- EFFECTIVE—			
I. ARMY	6,58,000	36,86,000	43,44,000
II. ROYAL AIR FORCE . . . . .	..	..	..
III. ROYAL INDIAN MARINE	2,000	1,000	3,000
TOTAL	<u>6,60,000</u>	<u>36,87,000</u>	<u>43,47,000</u>
XXXVIII.—DEFENCE RESERVE FUND.			
TOTAL RECEIPTS	<u>2,72,68,000</u>	<u>2,47,79,000</u>	<u>5,20,47,000</u>

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

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	...	...	14,36,38,000	...	...
B.—MISCELLANEOUS	...	...	—36,25,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,14,000	...	...
TOTAL	...	...	14,04,27,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	23,47,000	...	...	...
B.—EDUCATION	...	37,19,000	...	...	...
C.—INDIAN ARMY SERVICE CORPS	...	...	...	1,73,96,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	...	20,22,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	...	9,47,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	66,66,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
H.—CENTRAL DISPOSALS ORGANISATION	...	...	...	...	...
I.—MEDICAL SERVICES	15,000	...	1,35,55,000	...	...
J.—MILITARY ACCOUNTS OFFICERS	...	...	...	...	...
K.—KOOLESIASTICAL ESTABLISHMENTS	4,76,000	...	...	...	...
L.—CANTONMENTS	15,29,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	12,71,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	10,81,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,35,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	1,97,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
TOTAL	20,20,000	71,01,000	1,45,86,000	2,05,62,000	79,27,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MEDICAL STORE DEPOTS AND WORK- SHOPS	...	...	...	...	...
B.—INDIAN ARMY SERVICE CORPS	...	...	...	2,09,000	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	...	1,15,89,000
D.—GRASS FARMS	...	...	...	43,52,000	...
E.—DAIRY FARMS	...	...	...	26,77,000	...
TOTAL	...	...	...	72,38,000	1,15,39,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	...	14,36,000	12,18,000	10,44,000	14,70,000
B.—STAFF OF COMMANDS	...	34,50,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADES	...	76,68,000	...	...	...
TOTAL	...	1,25,54,000	12,18,000	10,44,000	14,70,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., E. A. F. AND E. I. M.)—					
A.—L. A. S. C.	...	...	...	2,58,55,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	21,27,000	...
C.—L. A. O. O.	...	...	...	...	64,79,000
D.—LATHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH	...	...	...	...	20,000
TOTAL	...	...	...	2,79,82,000	64,99,000
CARRIED OVER	20,20,000	1,96,55,000	16,62,31,000	5,68,26,000	2,74,35,000

FOR THE YEAR 1934-35.

FOR THE YEAR 1934-35 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Director of Regulations and Forms.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	14,36,38,000
...	36,25,000
...	4,14,000
...	14,04,27,000
...	28,47,000
...	37,19,000
...	1,73,96,000
...	20,22,000
...	9,47,000
...	66,56,000
2,96,000	2,96,000
...	1,35,70,000
...	94,04,000	...	...	...	94,04,000
...	4,76,000
...	15,29,000
...	12,71,000
...	10,31,000
...	5,35,000
...	1,97,000
...	2,13,000	2,13,000
2,96,000	94,04,000	...	...	2,13,000	6,21,09,000
28,19,000	28,19,000
...	2,08,000
...	1,15,89,000
...	43,52,000
...	26,77,000
28,19,000	2,15,96,000
...	4,12,000	90,000	2,36,000	...	13,84,000	...	...	72,90,000
...	34,50,000
...	76,68,000
...	4,12,000	90,000	2,36,000	...	13,84,000	...	...	1,84,08,000
...	2,58,55,000
...	21,27,000
...	64,79,000
...	20,000
...	2,44,81,000
31,15,000	4,12,000	90,000	2,36,000	94,04,000	13,84,000	...	2,13,000	27,70,21,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD

1	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- Master General.	Master General of Ordnance.
2	3	4	5	6	
Rs.	Rs.	Rs.	Rs.	Rs.	
48.—DEFENCE SERVICES—EFFECTIVE— <i>contd</i>					
BROUGHT FORWARD	20,20,000	1,96,55,000	15,62,31,000	5,68,26,000	2,74,35,000
HEAD 6.—SPECIAL SERVICES—					
A.—TIBET FRONTIER . . . . .	..	..	..	..	..
TOTAL . . . . .	..	..	..	..	..
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,24,900	..	..	1,61,82,100	..
B.—HIRER TRANSPORT, ETC. . . . .	..	..	..	10,15,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	22,56,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,24,900	..	..	1,94,53,100	..
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	..	..	..	3,21,49,000	..
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES . . . . .	..	..	68,72,000	..	..
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) . . . . .	..	..	..	..	..
HEAD 11.—ROYAL INDIAN MARINE (INCLUDING STORES) . . . . .	..	..	..	..	..
49.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY . . . . .	..	..	3,65,26,000	..	..
HEAD 2.—ROYAL AIR FORCE . . . . .	..	..	..	..	..
HEAD 3.—ROYAL INDIAN MARINE	1,66,000	..	..	..	..
TOTAL	1,66,000	..	3,65,26,000	..	..
GRAND TOTAL	73,28,900	1,96,55,000	19,96,29,000	10,84,28,100	2,74,35,000

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 Headquarters

FOR THE YEAR 1934-35.

FOR THE YEAR 1934-35 BETWEEN CONTROLLING OFFICERS AT
QUARTERS—concl.

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.
31,15,000	4,12,000	90,000	2,36,000	94,04,000	13,84,000	..	2,13,000	27,70,21,000
..
..
..	1,63,07,000
..	10,15,000
..	22,56,000
..	1,23,000	1,23,000
..	1,23,000	1,97,01,000
..	3,21,49,000
..	68,72,000
..	1,01,53,000	..	1,01,53,000
..	50,18,000
..	3,65,26,000
..	26,000
..	1,66,000
..	26,000	..	3,67,18,000
31,15,000	4,12,000	90,000	2,36,000	94,04,000	13,84,000	1,01,79,000	3,36,000	38,76,32,000

responsible for the several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses or saving 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 1933 and 1st April 1934, whose cost is chargeable wholly or partly to Indian Revenues.

	1934.							1933.						
	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.														
I.—FIGHTING UNITS INDIA PROPER AND BURMA.														
(1) Cavalry	429	2,885	899	10,425	...	5,202	2,940	429	2,836	899	10,425	..	5,222	2,943
(2) Artillery	552	9,289	202	10,824	...	4,115	2,325	552	9,384	201	10,766	..	4,111	2,329
(3) Engineers—Sappers and Miners	153	180	208	9,843	...	762	2,350	153	180	208	9,643	..	728	1,676
(4) Pioneers . . . . .	...	...	2	103	...	6	...	...	...	2	103	..	...	...
(5) Infantry	2,624	33,932	2,296	87,406	...	8,169	24,120	2,624	33,936	2,296	87,451	..	8,214	24,120
(6) Signal Service	144	1,946	68	3,493	...	816	625	144	2,093	68	3,482	..	746	994
(7) Tank corps	96	1,138	...	...	...	256	...	98	1,142	...	...	..	366	...
(8) Indian Supplementary Reserve . . . . .	...	...	...	...	...	...	246	...	...	...	...	..	...	247
(9) Railway Nucleus Reserve	1	...	...	...	...	8	654	1	...	...	...	..	3	654
TOTAL FIGHTING UNITS	8,999	54,340	3,175	1,21,794	...	19,329	33,260	4,005	54,569	3,174	1,21,718	..	19,280	33,966
II.—STAFF (Inclusive of personnel of administrative Services).—														
(1) Army Headquarters	143	52	13	...	83	698	365	...	140	50	13	..	31	693
(2) Command Headquarters	119	95	4	...	83	195	1	...	121	68	..	31	182	3
(3) Districts and Brigades	288	256	...	94	...	438	19	...	261	249	...	69	428	24
(4) Embarkation Staff	9	21	1	2	...	50	44	...	9	21	1	...	50	44
(5) Railway Transport Staff	1	18	...	...	...	2	...	...	1	18	...	...	3	...
(6) Miscellaneous	7	42	...	7	...	1	71	...	7	40	...	7	73	...
TOTAL STAFF	566	484	20	136	1,384	500	...	559	465	16	129	1,345	607	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)														
	106	138	11	87	64	490	...	104	133	14	90	51	508	..
IV.—EDUCATIONAL ESTABLISHMENTS														
	61	164	50	64	446	276	...	65	154	55	70	375	269	...

V. -INDIAN ARMY SERVICE CORPS.	462	756	278	13,441	1,862	5,709	4,611	461	774	379	13,405	1,324	5,711	4,611
<i>Deduct</i> —Numbers taken against Item 11.	57	23	1	30	98	30	...	55	95	1	8	30	30	...
Balance	405	733	277	13,411	1,284	5,679	4,611	406	749	378	13,408	1,288	5,681	4,611
VI.—INDIAN ARMY ORDNANCE CORPS	144	595	6	1,022	880	225	85	135	570	6	1,138	825	355	85
<i>Deduct</i> —Numbers taken against Item II.	25	41	...	...	42	...	...	27	33	...	...	28	...	...
Balance	119	554	6	1,022	838	225	85	108	537	6	1,138	802	255	85
VII.—MEDICAL SERVICES	920	814	624	3,424	...	4,708	5,300	919	814	625	3,427	...	4,707	5,300
<i>Deduct</i> —Numbers taken against Item II	59	12	1	...	...	...	...	59	12	2	...	...	...	...
Balance	861	802	623	3,424	...	4,708	5,300	860	802	623	3,427	...	4,707	5,300
VIII.—VETERINARY SERVICES	61	4	112	555	53	90	77	61	4	105	560	55	90	77
<i>Deduct</i> —Numbers taken against Item II	17	...	...	...	7	...	...	17	...	...	...	9	...	...
Balance	44	4	112	555	46	90	77	44	4	105	560	46	90	77
IX.—RENOUNT SERVICES	81	16	8	145	277	2,618	...	81	18	3	143	308	2,618	...
<i>Deduct</i> —Numbers shown against Item II	5	...	...	...	4	...	...	5	...	...	...	8	...	...
Balance	26	16	8	145	273	2,618	...	26	18	3	143	300	2,618	...
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).	314	125	140	585	5,424	2,090	169	817	155	188	588	5,444	2,092	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	120	244	...	...	...	...	...	127	256	...	...	16	5	...
XII.—ROYAL AIR FORCE	280	1,887	4	182	530	759	...	256	1,981	4	175	521	745	...
ROYAL INDIAN MARINE	97	81	...	1,223	103	32	...	95	85	2	1,195	102	32	60
MILITARY ENGINEER SERVICES	220	218	...	...	1,205	527	...	225	219	...	..	1,210	527	...
TOTAL	7,198	59,740	4,426	1,42,628	11,597	87,323	43,502	7,197	59,976	4,418	1,42,624	11,499	87,446	43,307

(a) Included in columns 7 and 4.

Note 1.—Departmental officers (S.D., Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 8 and 9.

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

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

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

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

OBSERVATIONS.

The total of the establishments of the Defence Services in India proper and Burma, exclusive of reserve lists, on 1st April 1934 is 2,62,912 against 2,63,160 on 1st April 1933 and 3,11,975 on 1st April 1932. The decrease of 248 in 1934 as compared with 1933 is made up of 236 British other ranks and 123 followers partly counterbalanced by increases of 1 officer with King's Commission, 3 Indian officers with Viceroy's Commission, 4 Indian other ranks and 93 clerks and other Civilians.

2. The number of Indian Officers holding King's Commission in the Indian Army within the authorised establishment in 1934 will be 165 excluding 9 officers in the employ of Political and Cantonments Departments.

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

	1934.							1933.							
	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	
—STAFF—															
(1) Army Headquarters—															
Commander-in-Chief and Personal Staff	6	1	2	..	3	3	..	6	1	2	..	3	3	..	
Military Secretary's Branch	4	..	1	..	43	19	..	4	..	1	..	45	19	..	
General Staff Branch	41	25	3	..	101	89	..	89	21	3	..	105	89	..	
Adjutant General's Branch	31	4	4	..	146	95	..	39	6	4	..	139	93	..	
Quartermaster General's Branch	23	5	3	..	107	61	..	39	5	3	..	107	61	..	
Master General of Ordnance Branch	31	15	..	..	231	95	..	31	15	..	..	224	95	..
Central Revision Section	1	2	..	..	17	3	..	2	3	..	..	22	3	..
TOTAL ARMY HEADQUARTERS	142	52	13	..	698	365	..	140	50	13	..	633	364	..	
(6) Miscellaneous—															
Military Prisons and Detention Barracks	1	36	..	..	1	11	..	1	34	..	..	..	12	..
Personal Staff of Governor General	6	..	2	..	..	..	..	6	..	2	..	..	..	..
Garrison Quartermasters, Rest Camps, etc. . . . .	..	6	..	7	..	60	..	..	6	..	7	..	60	..
TOTAL MISCELLANEOUS	7	42	2	7	1	71	..	7	40	3	7	..	72	..	
I.—MILITARY TRAINING ESTABLISHMENTS															
(exclusive of personnel of Departmental Corps)—															
Staff College	50	5	..	2	7	21	..	49	5	..	2	7	21	..	
Small Arms Schools India—															
Headquarters	2	..	..	..	2	..	..	2	..	..	..	2	..	..
Pachmarhi Wing	9	25	7	29	3	54	..	9	25	7	29	3	54	..	
Ahmednagar Wing	9	16	1	12	3	17	..	9	16	1	11	4	17	..	
Physical Training—															
Inspectors . . . . .	..	4	..	..	..	..	..	..	4	..	..	..	..	..
Ambala School	6	9	..	15	6	24	..	6	9	..	17	6	25	..	
Scout School	6	6	1	13	13	296	..	6	6	1	14	3	208	..	
Senior Officers' School	6	5	..	6	6	7	..	6	5	..	5	5	7	..	
Artillery School	7	12	..	1	3	40	..	7	10	..	1	3	40	..	
Tank Corps School	5	43	..	..	2	15	..	5	39	..	1	1	15	..
Education of Military Medical pupils . . . . .	..	..	..	..	12	..	..	..	..	..	..	12	..	..
Army Signal School	6	13	2	10	8	14	..	6	13	2	10	2	20	..	
TRAINING ESTABLISHMENTS	106	138	11	87	64	490	..	104	122	14	90	51	506	..	

V.—EDUCATIONAL ESTABLISHMENT—

Supervising and inspecting staff—

Army Headquarters	4	4	4	2	..	..	..	..	..	..	..	..	..	..
Command Headquarters	18	12	13	..	..	..	..	..	..	..	..	..	..	..
Districts	104	..	..	189	..	..	..	..	..	..	..	..	..	..
Garrison schools, British troops	..	..	..	1	..	..	..	..	..	..	..	..	..	..
Garrison schools, Indian troops	..	..	..	..	..	..	..	..	..	..	..	..	..	..
School of Education, Headquarters	9	10	8	18	86	21	..	8	5	2	2	26	44	..
School of Education, Educational wing	3	7	1	19	1	2	..	5	5	6	11	..	..	..
School of Education, Antigua wing	..	9	..	..	92	60	..	3	9	1	20	1	9	..
Lawrence Royal Military School, Sanawar	1	2	1	..	2	..	..	1	9	..	..	54	184	..
Lawrence Military Asylum, Abu	..	..	..	..	2	..	..	..	2	..	..	2	..	..
Prince of Wales' Royal Indian Military College, Dehra Dun	2	2	2	5	15	9	..	..	2	1	..	23	54	..
Kitchener College Nowgong	3	3	19	21	24	99	..	6	3	7	9	27	23	..
King George's Royal Military Schools	1	..	..	..	3	2	..	8	8	19	21	23	99	..
Board of Examiners	20	8	2	6	103	30	..	1	..	..	..	3	2	..
Indian Military Academy, Dehra Dun	..	..	..	..	..	..	..	18	8	2	7	67	34	..
TOTAL EDUCATIONAL ESTABLISHMENTS	61	164	50	64	446	276	..	65	154	55	70	375	399	..

V—INDIAN ARMY SERVICE CORPS—

Army Headquarters	15	..	..	28	62	..	..	13	3	..	..	..	..	..
Command Headquarters	16	4	..	..	..	..	..	16	4	..	..	..	..	..
District Headquarters	23	11	..	2	..	..	..	23	10	..	..	..	..	..
Embarkation Staff	8	8	..	..	36	80	..	3	3	1	2	38	80	..
Training Institutions	..	..	..	30	..	..	..	..	..	..	80	..	..	..
Supply Companies and Supply Depots	1,28	280	68	..	547	1,401	..	123	292	68	..	547	1,401	..
Animal Transport	48	39	129	9,845	97	1,403	1,576	43	39	129	9,845	95	1,403	1,576
Mechanical Transport units	89	165	63	2,835	188	1,344	3,035	91	170	63	2,839	195	1,204	3,035
I. A. S. C. Training Centre	16	13	10	440	17	62	..	13	13	9	433	17	75	..
Central Mechanical Transport stores depot	..	..	..	..	..	..	..	5	19	..	20	123	100	..
Mechanical Transport Maintenance	81	140	7	240	250	1,485	..	21	103	7	155	109	1,350	..
Vehicle Reserve Depot	..	..	..	..	..	..	..	2	8	2	60	13	109	..
Technical Inspectors M. T.	14	8	..	21	12	15	..	14	7	..	21	12	15	..
I. A. S. C. Training Establishment	..	..	..	..	..	..	..	4	1	..	..	2	8	..
School of Cookery	1	4	..	..	1	6	..	1	4	..	..	1	6	..
I. A. S. C. Record office	5	5	..	..	54	13	..	5	5	..	..	54	13	..
Reserve for leave, etc.—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mechanical Transport	32	52	..	..	36	..	..	32	52	..	..	36	..	..
Animal Transport	9	3	..	..	5	..	..	10	3	..	..	10	..	..
Supply Service	32	24	..	..	74	..	..	32	28	..	..	74	..	..
TOTAL INDIAN ARMY SERVICE CORPS	4,62	756	278	13,441	1,382	5,709	4,611	461	774	279	13,405	1,324	5,711	4,611

FOR THE YEAR 1934-35.

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

	1934.							1938.						
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
VI.—INDIAN ARMY ORDNANCE CORPS—														
Army Headquarters	11	8	..	..	..	..	..	12	8	..	..	..	..	..
Command Headquarters	4	11	..	..	22	..	..	5	7	..	..	8	..	..
District Headquarters	10	22	..	..	20	..	..	10	18	..	..	18	..	..
Arsenal, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [<i>Head & P. (a).</i>]	94	472	6	1,010	830	225	85	83	458	6	1,125	705	255	85
L. A. O. C. School of Instruction [<i>Head & P. (b).</i>]	2	2	..	3	8	..	..	2	2	..	3	7	..	..
Reserve for leave, etc.	23	80	..	..	..	..	..	23	77	..	..	..	..	..
TOTAL INDIAN ARMY ORDNANCE CORPS	144	595	6	1,022	880	225	85	135	570	6	1,128	825	255	85
VII.—MEDICAL SERVICES—														
Royal Army Medical Corps—														
Army Headquarters	6	..	..	..	..	..	..	5	..	..	..	..	..	..
Command Headquarters	8	..	..	..	..	..	..	9	..	..	..	..	..	..
District Headquarters	20	..	..	..	..	..	..	16	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	1	..	..	..	..	..	..
I. H. C. etc.	2	..	..	..	..	..	..	1	..	..	..	..	..	..
Hospitals	207	365	..	..	..	..	..	212	366	..	..	..	..	..
Military Food Laboratory	1	7	..	..	..	..	..	1	7	..	..	..	..	..
Lethal Stores Inspectorate and Chemical Defence Research	1	..	..	..	..	..	..	1	..	..	..	..	..	..
School of Education . . . . .	..	1	..	..	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.	18	..	..	..	..	..	..	18	..	..	..	..	..	..
	264	873	..	..	..	..	..	264	373	..	..	..	..	..
Indian Medical Service—														
Army Headquarters	3	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters	6	..	..	..	..	..	..	5	..	..	..	..	..	..
District Headquarters	14	..	..	..	..	..	..	19	..	..	..	..	..	..
Lawrence Royal Military School, Rawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps	8	..	..	..	..	..	..	9	..	..	..	..	..	..
Hospitals	265	..	..	..	..	..	..	260	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	51	..	..	..	..	..	..	51	..	..	..	..	..	..
	354	..	..	..	..	..	..	354	..	..	..	..	..	..
Army Dental Corps—														
Army Headquarters . . . . .	..	23	..	..	..	..	..	..	22	29	..	..	..	..
Hospitals . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	23	29	..	..	..	..	..	22	29	..	..	..	..	..

Indian Medical Department														
Army Headquarters	2	1	..	..	..	..	..	..	2	2	..	..	..
Command Headquarters	1	..	..	..	..	..	..	..	1	..	..	..	..
District Headquarters	7	..	..	..	..	..	..	..	7	..	..	..	..
Embarkation staff	2	..	..	..	..	..	..	..	2	..	..	..	..
Indian Hospital Corps	5	..	..	..	..	..	..	..	5	..	..	..	..
Hospitals	264	424	..	..	..	..	..	..	264	390	..	..	..
R. L. Military College Dehra Dun	1	..	..	..	..	..	..	..	1	..	..	..	..
Medical Store Depots	7	8	..	..	..	..	..	..	7	8	..	..	..
Army Ordnance and Clothing Factories	6	6	..	..	..	..	..	..	6	6	..	..	..
Kitchener College, Nowgong	..	..	..	..	..	..	..	..	..	1	..	..	..
Remount Depots	2	2	..	..	..	..	..	..	2	2	..	..	..
Lawrence Royal Military School, Banawar	..	1	..	..	..	..	..	..	..	1	..	..	..
King George's Royal Military Schools	..	8	..	..	..	..	..	..	..	3	..	..	..
Indian Military Academy	1	..	..	..	..	..	..	..	1	..	..	..	..
Education of Military Medical pupils	1	..	..	..	..	..	..	..	1	..	..	..	..
Governor-General's Body Guard	..	1	..	..	..	..	..	..	..	1	..	..	..
Cantonment Hospital	..	40	..	..	..	..	..	..	..	40	..	..	..
Reserve for leave, etc.	60	118	..	..	..	..	..	..	60	151	..	..	..
	859	604	..	..	..	..	..	..	859	605	..	..	..
Female Nurses, etc.—														
Army Headquarters	1	..	..	..	..	..	..	..	1	..	..	..	..
Hospitals	278	48	..	..	..	..	..	..	278	48	..	..	..
	279	48	..	..	..	..	..	..	279	48	..	..	..
Indian Hospital Corps—														
Medical Services	20	3,424	..	4,708	5,300	20	3,427	..	4,707	5,300
	20	3,424	..	4,708	5,300	20	3,427	..	4,707	5,300
TOTAL MEDICAL SERVICES	920	814	624	3,424	..	4,708	5,300	919	814	625	3,427	..	4,707	5,300
VIII.—VETERINARY SERVICES—														
Army Headquarters	2	..	..	..	..	..	..	..	2	..	..	..	..
Command Headquarters	4	..	..	..	6	..	..	..	4	..	..	..	8
Districts	11	..	..	..	42	87	77	..	11	..	..	..	42
Veterinary hospitals	87	8	112	555	87	8	105	560	42	87
Army Veterinary Schools	2	1	1	1	2	1	1	1
Veterinary Record office	8	2	8	2
Reserve for leave, etc.	5	5
TOTAL VETERINARY SERVICES	61	4	112	555	59	90	77	61	4	105	560	55	90	77
IX.—REMOUNT SERVICES—														
Army Headquarters	2	2
Command Headquarters	8	4	8	8	..
Remount depots	11	15	8	145	87	1,623	11	17	8	143	87	1,623
Breeding operations	10	1	5	..	186	995	10	1	213	995
Leave Reserve	5	5
TOTAL REMOUNT SERVICES	31	16	8	145	277	2,618	..	31	18	8	143	808	2,618	..

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

	1934.							1933.						
	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
X.—MISCELLANEOUS ESTABLISHMENTS—														
Governor General's Bodyguard	2	...	5	110	...	60	...	2	..	5	110	..	60	..
Governor General's Band . . . . .	...	28	...	...	...	6	...	..	23	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army	121	...	...	...	...	...	...	115	..	..	..	..	..	..
Medical Store depots . . . . .	...	...	...	...	240	489	...	..	..	..	..	241	479	..
Bakeries . . . . .	...	...	...	...	...	976	...	..	..	..	..	..	976	..
Butcheries . . . . .	...	...	...	...	...	23	169	..	..	..	..	..	23	169
Grass Farms	1	46	25	75	90	11	...	2	48	23	77	97	11	...
Dairy Farms	4	...	...	...	282	11	...	4	..	..	..	279	11	...
Ordnance and Clothing Factories	43	20	...	2	671	77	...	43	24	..	2	676	87	...
Lethal Stores Inspectorate and Chemical														
Defence Research	33	20	...	17	105	...	...	41	44	..	17	160	..	...
Controlled Flour Mills . . . . .	...	...	...	...	8	...	...	..	..	..	..	8	...	...
Military accounts offices	53	...	89	...	3,861	440	...	53	..	89	..	3,880	440	...
Ecclesiastical establishments	7	...	...	843	...	...	...	7	..	..	843	..	...	...
Administration of Cantonments	36	...	15	...	...	...	...	36	..	15	..	..	...	...
Recruiting Staff	11	...	5	83	165	12	...	11	..	5	37	151	..	...
Hill Sanitaria and depots . . . . .	...	10	...	...	...	...	...	..	10	..	..	..	...	...
Military Attaches	3	...	1	...	...	...	...	2	..	1	..	..	...	...
Vocational Training Establishments	1	1	...	...	2	...	...	1	1	..	..	2	...	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	814	125	140	585	5,424	2,090	169	317	155	133	586	5,444	2,092	169
XI.—AUXILIARY AND TERRITORIAL FORCES.														
Army Headquarters . . . . .	...	...	...	...	...	...	...	1	..	..	..	3	3	..
Command Headquarters . . . . .	...	...	...	...	...	...	...	2	5	..	..	4	5	..
District Headquarters . . . . .	...	...	...	...	...	...	...	4	6	..	..	8	..	..
Auxiliary Force	48	207	...	...	...	...	...	47	210	..	..	..	..	..
Territorial Force	72	37	...	...	...	...	...	73	37	..	..	..	..	..
TOTAL AUXILIARY AND TERRITORIAL FORCES	120	244	...	...	...	...	...	127	256	..	..	15	6	..

XII.—ROYAL AIR FORCE—

Squadrons and Staff at Group, Wing Stations, and Wing Headquarters.	167	1,123	1	83	75	459	...	167	1,094	1	90	75	459	..
Royal Air Force Hill Depot	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Air Force	12	16	...	63*	...	8	...	12	16	...	52*	...	5	...
Staff College, Quetta	2	...	...	...	...	...	...	2	...	...	...	...	...	...
R. A. F. Education	6	6	1	...	7	...	...	6	6	1	...	7	...	...
Royal Air Force Medical Service	10	27	...	...	...	...	...	11	27	...	...	...	...	...
Aircraft depot	28	523	1	27	284	153	...	24	550	1	23	281	151	...
Aircraft park	15	181	...	9	101	97	...	15	178	..	10	98	97	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	20	11	1	...	63	42	...	19	12	1	..	60	42	...
TOTAL ROYAL AIR FORCE	260	1,887	4	182	530	759	...	256	1,881	4	175	521	745	..

Includes apprentices for Indian Air Force.

DEFENCE SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1934 AND 1st APRIL 1933.

	1934.					1933.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,830	...	...	...	...	13,893	...	...	...	...
(2) Artillery	6,791	730	3,530	...	...	6,823	755	3,855	...	...
(3) Engineers—Sappers and Miners.	256	17	408	26	...	245	..	408	26	...
(4) Infantry and Pio- neers.	44	76	6,027	...	...	..	76	5,672	..	..
(5) Signals	232	45	585	...	...	1,263	45	611	..	..
TOTAL FIGHTING UNITS	21,153	869	10,600	26	...	22,224	876	10,746	26	..
II.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport . . . . .	...	401	13,258	12	3,946	...	397	13,258	12	3,946
Supplies . . . . .	...	...	...	...	...	..	...	..	..	..
III.—VETERINARY SER- VICES.										
	...	72	...	...	...	..	72	..	..	..
IV.—REMOUNT SERVICES										
	5,534	...	3,556	1,185	...	5,534	..	3,556	1,185	..
V.—TRAINING ESTABLISH- MENTS.										
	145	...	12	...	...	97	..	38	4	..
V.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General's Body-Guard.	92	...	...	...	...	92	..	..	..	..
TOTAL INDIA PROPER AND BURMA.	26,924	1,341	27,426	1,223	3,946	27,947	1,345	27,598	1,227	3,946

(a)	1934.	1933.	(b)	1934.	1933.
Horses	1,647	1,647	Mules	550	550
Horses Stallion	818	818	Mules young stock.	2,700	2,700
Brood mare and foals	114	114	Donkeys stallions	212	212
Horses, young stock	3,460	3,460	" mares	94	94
			" foals and yearling young stock		
	<u>5,534</u>	<u>5,534</u>		<u>3,556</u>	<u>3,556</u>

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.
1/I.—FIGHTING SERVICES.	17,42,36,167	16,43,714	17,25,92,453	17,04,15,000	11,28,000	16,92,87,000	16,97,89,000	2,14,78,000	14,83,11,000	17,12,57,000	2,11,03,000	15,01,54,000
2/II.—ADMINISTRATIVE SERVICES.	6,41,47,098	12,64,911	6,28,82,187	6,54,37,000	13,49,000	6,40,88,000	6,58,11,000	13,48,000	6,44,63,000	6,63,50,000	13,56,000	6,49,94,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,42,91,121	73,71,979	1,69,19,142	2,43,15,000	68,89,000	1,74,76,000	2,38,99,000	67,23,000	1,71,76,000	2,39,70,000	70,38,000	1,69,32,000
4/IV.—ARMY HEAD-QUARTERS, STAFF OF COMMANDS, ETC.	1,84,10,846	65,898	1,83,44,948	1,97,50,000	50,000	1,97,00,000	1,91,91,000	51,000	1,91,40,000	1,95,07,000	50,000	1,94,57,000
5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. M.)	3,87,39,829	1,19,98,952	2,67,40,877	4,45,18,000	1,35,77,000	3,09,41,000	3,42,84,000	1,27,80,000	2,15,04,000	4,03,67,000	1,15,77,000	2,87,90,000
6/VI.—SPECIAL SERVICES	6,03,119	5,415	5,97,704	8,000	1,000	7,000	3,08,000	1,000	3,07,000	...	...	...
7/VII.—TRANSPORTATION, CONSERVATION, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,86,80,892	26,97,975	2,59,82,717	2,87,70,000	25,91,000	2,61,79,000	2,72,15,000	8,14,000	2,64,01,000	2,80,08,000	8,52,000	2,71,56,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,83,01,472	36,52,467	3,46,49,005	2,68,75,000	57,18,000	3,11,57,000	3,88,57,000	41,80,000	3,46,77,000	3,25,75,000	41,59,000	2,84,16,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	76,05,598	26,503	75,79,095	68,89,000	25,000	68,14,000	67,79,000	50,000	67,29,000	68,72,000	25,000	68,47,000
10/X.—ROYAL AIR FORCE (INCLUDING STORES)	1,55,18,923	2,49,858	1,52,69,065	1,57,12,000	1,85,000	1,55,27,000	1,72,07,000	2,09,000	1,69,98,000	1,81,65,000	1,96,000	1,79,69,000
11/XI.—ROYAL INDIAN MARINE (INCLUDING STORES)	58,03,583	3,25,397	54,78,186	70,19,000	2,28,000	67,93,000	62,74,000	2,82,000	59,92,000	74,81,000	13,44,000	61,37,000
	<u>22,92,442</u>	<u>9,93,03,069</u>	<u>22,70,35,379</u>	<u>41,96,58,000</u>	<u>3,18,89,000</u>	<u>38,79,69,000</u>	<u>40,95,94,000</u>	<u>4,78,96,000</u>	<u>36,16,98,000</u>	<u>41,45,52,000</u>	<u>4,77,00,000</u>	<u>36,68,52,000</u>

EXPLANATIONS.

Budget 1934-35 is less than budget 1933-34 by Rs. 211 lakhs roundly. The decrease is due to the following main causes :

	In lakhs of Rs.	
<i>Decreases—</i>		
1. Savings resulting from the Cabinet decision on the findings of the Capitation Tribunal (net)	182	
2. Kit and clothing allowances as a result of reduction in rates	5	
3. Marriage allowances and allotments (Army and R. A. F.) paid in England	1	
4. Printing and stationery	2	
5. Purchase and manufacture of stores for the Army as a result mainly of reduced rates adopted for provisions and grains and reduction in the provision for M. T. vehicles including sinking fund partly counterbalanced by smaller receipts for ordnance and clothing stores issued on payment	27	
6. Smaller transportation charges mainly under Indian troop service	10	
7. Smaller works expenditure due to reduction in works (43) partly counterbalanced by smaller receipts from Land Sales Suspense Account (16)	27	
8. Saving in Marine estimates due to smaller provision in England for the cost of the 5th sloop "Indus". The provision of 10·98 lakhs in India is met by a transfer from the Kidderpore Dockyard Suspense Account	6	
9. Other variations—net	2	
	<hr/>	262
<i>Increases—</i>		
1. Provision for 12 months' pay of British service regimental officers (Army and R.A.F.) instead of 11 months' pay provided in 1933-34	12	
2. Larger provision for pay and furlough allowances of fighting and administrative services due chiefly to promotions of officers and an under-estimate in 1933-34	14	
3. Payments for unemployment insurance of British soldiers	7	
4. Deferred pay of Indian troops	4	
5. Larger provision for the Indian Military Academy	2	
6. Larger provision for contribution towards Aden expenditure	2	
7. Larger provision for purchase of aeroplanes chiefly for the Indian Air Force and provision for a R. A. F. sinking fund	10	
	<hr/>	51
Net decrease		<hr/> <hr/> 211

DEFENCE SERVICES ESTIMATES

EXPLANATIONS—*contd.*

Revised 1933-34 (net) is less than budget 1933-34 (net) by Rs. 263 lakhs roundly. The decrease is mainly due to the following causes:—

	In lakhs of Rs.	
<i>Decreases—</i>		
1. Saving resulting from the Cabinet decision on the findings of the Capitulation Tribunal (net)	178	
2. Saving in purchase and manufacture of stores due mainly to:—		
(i) More favourable rates and reduced requirements	55	
(ii) Liabilities carried forward	49	
3. Saving in training grant	2	
4. Kit and clothing allowances due to reduced rates	5	
5. Saving in the grant for printing and stationery	2	
6. Smaller transportation charges due chiefly to a decrease in the charges for Indian troop service and economies	13	
7. Smaller contribution towards Aden expenditure	2	
8. Saving due to more favourable rates of exchange	1	
9. Savings under various heads as a result of the response to the general appeal for economies	15	
	<u>322</u>	
<i>Increases—</i>		
1. Pay and furlough allowances of fighting and administrative services due chiefly to an under-estimate	17	
2. Deferred pay of Indian troops	4	
3. Mohmand Bajaur operations (cash and works expenditure)	19	
4. Provision for repairing earthquake damage	2	
5. Works expenditure due mainly to non-transfer of funds from the Land Sales Suspense Account	17	
	<u>59</u>	
Net decrease		<u>263</u>

Approximate annual effective cost of typical units :

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Light Battery.	Heavy Battery.	6" How. Battery (Medium Artillery).	Army co-operation squadron of the Royal Air Force, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,22,800	9,18,600	3,73,850	4,26,850	1,93,200	1,14,560	2,41,600	4,81,290
2. Provisions	1,08,840	1,50,490	26,920	47,840	28,980	20,090	32,690	30,400
3. Clothing	60,160	89,000	25,500	41,700	17,610	7,380	17,800	17,140
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 .	69,800	75,300	23,500	30,090	19,600	15,560	20,110	29,300
5. Travelling and carriage of stores .	36,420	44,840	22,280	20,290	7,110	4,540	7,560	17,800
6. Animals and forage	1,86,460	15,880	1,57,590	12,010	42,100	38,590	6,800	..
7. Stores	69,640	77,900	65,550	63,920	32,400	17,440	64,150	6,63,820
8. Miscellaneous	15,780	15,000	11,360	11,400	4,350	3,680	2,800	10,020
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance	1,81,190	2,74,690	..	..	33,970	17,230	50,450	1,18,430
Total.	15,51,090	16,61,700	7,06,550	6,54,100	3,79,320	2,39,070	4,43,900	13,68,200
or roundly	15,51,000	16,62,000	7,07,000	6,54,000	3,79,000	2,39,000	4,44,000	13,68,000

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 the cost of maintenance of barracks.

FOR THE YEAR 1934-35.

MAIN HEAD 1/L.—FIGHTING SERVICES.

SUMMARY OF ESTIMATE.

Sub-heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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 AND BURMA	13,99,76,000	2,66,156	13,96,88,905	14,04,76,000	2,64,000	14,02,12,000	14,29,55,000	3,03,000	14,26,52,000	14,36,38,000	2,50,000	14,33,88,000
B.—MISCELLANEOUS .	13,48,483	...	13,48,483	-29,29,000	..	-29,29,000	-35,44,000	1,000	-35,45,000	-36,25,000	...	-36,25,000
C.—INDIAN INFANTRY SERVING AT HONG- KONG	4,32,420	2,15,889	2,16,537	4,20,000	2,32,000	1,88,000	4,42,000	3,00,000	1,42,000	4,14,000	3,00,000	1,14,000
TOTAL INDIA	14,17,55,909	5,02,044	14,12,53,925	13,79,67,000	4,96,000	13,74,71,000	13,98,53,000	6,04,000	13,92,49,000	14,04,27,000	5,50,000	13,98,77,000
D.—ENGLAND	3,25,91,010	11,46,437	3,14,44,573	3,24,48,000	6,32,000	3,18,16,000	2,99,88,000	2,09,10,000	90,78,000	3,08,30,000	2,05,53,000	1,02,77,000
E.—BORNEO	-1,10,812	-4,767	-1,06,045	..	..	..	-52,000	-36,000	-16,000	...	...	...
TOTAL HEAD 1/L	17,42,86,167	16,43,714	17,25,92,453	17,04,15,000	11,28,000	16,92,87,000	16,97,89,000	2,14,78,000	14,83,11,000	17,12,57,000	2,11,03,000	15,01,54,000

EXPLANATIONS.

Budget 1934-35 is less than budget 1933-34 by Rs. 191.33 lakhs (net) due to the following causes:—

	In lakhs of Rs.
<i>Decreases—</i>	
1. Contribution from His Majesty's Government to cost of India's defence	2,00
2. Smaller capitation charges payable to His Majesty's Government	20
3. Marriage allowances and allotments paid in England	2
4. Furlough allowances Indian Army	1
5. Kit and clothing allowances due to reduction in rates of allowances	5
6. Other decreases, mainly the result of retrenchments and economies	1
	2,29
<i>Increases—</i>	
1. Pay of officers mainly due to provision for 12 months' pay of British service officers as against 11 months provided in budget for 1933-34 and for the promotion of a large number of officers from the rank of captain to that of major	19
2. Pay of British Soldiers, due to the provision of voyage pay of drafts and details which was hitherto included in the Capitation payment	8
3. Unemployment Insurance	7
4. Deferred pay on the basis of progress of actuals	4
	38
Net decrease	1,91

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

Units.	1933-34.			1934-35.			Numbers.			Officers with King's commissions.			Followers.			Budget Estimate.		
	British Indian Officers & Bnrs. officers.	Indian officers.	Indian other ranks.	British Indian officers.	Indian officers.	Indian other ranks.	Followers.	Units.	British Indian officers.	Indian officers.	Indian other ranks.	Followers.	Units.	British Indian officers.	Indian officers.	Indian other ranks.	1933-34.	1934-35.
5	135	..	135	2,835	..	65	1,190	5	135	..	135	2,835	..	65	1,170			
21	259	85	224	..	899	10,360	4,032	21	256	88	294	..	899	10,360	4,032			
..	394	85	429	2,835	899	10,425	5,222	..	391	88	429	2,835	899	10,425	5,202			
4	28	..	28	772	4	280	456	4	28	..	28	772	4	280	456			
14	292	..	292	6,439	41	1,799	2,545	14	292	..	292	6,439	41	1,797	2,545			
9	140	..	140	672	122	6,879	763	9	139	1	140	672	122	6,879	763			
2	46	..	46	1,014	8	398	114	2	44	..	44	946	8	394	108			
6	24	..	24	899	4	194	32	1	15	..	15	179	4	187	20			
..	..	..	..	..	..	..	..	1	7	..	7	178	..	..	12			
8	22	..	22	88	22	1,415	201	8	22	..	22	88	22	1,403	201			
..	..	..	..	..	..	..	..	1	4	..	4	..	1	104	10			
..	552	..	552	9,884	231	10,766	4,111	..	551	1	552	9,269	202	10,824	4,115			
8	153	..	153	180	208	9,543	723	8	150	8	153	180	208	9,543	702			
..	..	..	..	..	3	102	..	..	..	..	..	..	..	2	103	6		
45	1,260	..	1,260	38,935	45	1,935	2,520	45	1,260	..	1,260	38,932	45	1,890	2,475			
1	1	..	1	..	4	246	12	1	1	..	1	..	4	246	12			
78	812	84	936	..	1,561	54,833	3,746	78	826	110	936	..	1,561	54,833	3,746			
20	261	..	260	..	441	18,159	1,180	20	260	..	260	..	441	18,159	1,180			
18	89	..	89	..	89	812	54	18	89	..	89	..	89	812	54			
78	78	..	78	..	156	11,466	702	78	78	..	78	..	156	11,466	702			
..	2,840	84	2,624	38,935	2,296	87,451	8,214	..	2,514	110	2,624	38,932	2,296	87,406	8,169			

EXPENDITURE.		1933-34.	1934-35.
A.—Forces in India proper and Burma—		Rs.	Rs.
(a) Cavalry—			
(1) British Cavalry		89,97,980	42,63,810
(2) Indian Cavalry		79,04,020	82,95,670
		1,19,02,000	1,25,64,480
(b) Artillery—			
(1) Royal Horse Artillery		11,81,550	12,20,400
(2) Royal Field Artillery		99,52,850	1,05,49,230
(3) Mountain Artillery		44,67,530	46,54,940
(4) Medium Artillery		16,81,290	19,86,220
(5) Heavy Artillery		7,48,320	6,28,380
(6) Anti aircraft Artillery		..	..
(7) Training Centres, Depots, etc.		6,77,700	6,73,870
(8) Indian Field Artillery		..	46,510
		1,89,09,240	1,99,59,550
(c) Engineers		67,51,360	54,16,030
(d) Pioneers		55,000	44,000
(e) British Infantry—			
(1) British Infantry Battalions		4,76,80,460	4,97,13,260
(2) Training Company for ditto		..	..
(f) Indian Infantry—			
(1) Indian Infantry Battalions, Active		4,42,41,430	4,52,69,160
(2) Indian Infantry Battalions, Gorkhas		..	..
(3) Indian Infantry Battalions, Training		..	..
(4) Headquarters (d) Companies		..	..
		9,19,21,890	9,49,82,820

2	2	..	2	4	..	..	..	256	6	72	..	72	870	..	..	192	(g) Royal Tank Corps—		
8	96	..	96	1,188	..	..	..	256	6	72	..	72	870	..	..	192	(1) Headquarters	23,09,560	21,17,520
..	..	..	..	..	..	..	..	..	2	24	..	24	268	..	..	64	(2) Armoured Car Companies		
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(3) Light Tank Companies	23,09,560	21,17,520
..	98	..	98	1,142	..	..	..	256	..	90	..	96	1,188	..	..	256			
..	148	..	148	2,092	68	8,432	746	..	142	2	144	1,986	68	8,498	816		(A) Indian Signal Corps .	62,21,950	63,19,000
..	..	..	..	..	..	2,948	..	..	..	..	..	..	..	..	2,940	..	(i) Reservists—		
..	..	..	..	..	..	2,829	..	..	..	..	..	..	..	..	2,825	..	(1) Cavalry		
..	..	..	..	..	..	1,678	..	..	..	..	..	..	..	..	2,850	..	(2) Artillery	24,05,000	22,34,000
..	..	..	..	..	..	24,120	..	..	..	..	..	..	..	..	24,120	..	(3) Engineers		
..	..	..	..	..	..	994	..	..	..	..	..	..	..	..	625	..	(4) Infantry		
..	1	..	1	..	..	654	8	..	1	..	1	..	..	..	654	8	(5) Signal service		
..	..	..	..	..	..	247	..	..	..	..	..	..	..	..	246	..	(6) Railway Nucleus Reserve.		
..	..	..	..	..	..	247	..	..	..	..	..	..	..	..	246	..	(7) Supplementary Reserve.		
..	1	..	1	..	..	32,985	8	..	1	..	1	..	..	..	33,260	8		24,05,000	22,34,000
..	8,886	119	4,005	54,569	8,174	1,54,683	19,280	..	8,845	154	8,999	54,840	8,175	1,55,054	19,329	..	Total A.—Forces in India proper and Burma	14,04,76,000	14,86,33,000
..	2	..	2	..	5	110	60	..	2	..	2	..	6	110	60	..	B.—Miscellaneous—		
..	91	24	115	..	..	..	..	..	110	11	121	..	..	..	..	..	(a) Governor-General's Body Guard	1,08,000	1,06,840
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(b) Officers with King's commissions unemployed or under training for the Indian Army	8,74,000	8,77,160
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(c) Leave allowances paid by non-military departments	1,00,000	98,000
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(d) Deduct—Recoveries under Contributory Pensions Act, 1925	7,13,000	8,05,000
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(e) Deduct—Recoveries on account of family allotments, H. T.	84,46,000	30,71,000
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(f) Deduct—Recoveries on account of family allotments, I. A.	3,52,000	2,29,000
..	98	24	117	..	5	110	60	..	112	11	123	..	6	110	60	..	Total B.—Miscellaneous .	-29,29,000	-36,25,000
..	1	14	14	..	28	860	57	1	14	..	14	..	23	860	57	..	C.—Indian Infantry serving at Hong Kong.	4,20,000	4,14,000
..	8,998	148	4,136	54,569	8,202	1,55,658	19,397	..	8,971	165	4,136	54,840	8,204	1,56,024	19,446	..	Total—Head 1	13,79,67,000	14,04,27,000

EXPLANATIONS.

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

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 23, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—With effect from 1st January 1933 a regiment of British Cavalry in India consists of a 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 the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

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

Each regiment is now organised on the basis of headquarter wing (including a 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 2,940 class C. A number of classes 'A' and 'B' reservists still exist, these will be gradually eliminated. Reserve training is biennial, consisting of three periods of training during reserve service.

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

Royal Artillery.

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

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

EXPLANATIONS—*contd.*

The 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 pdr.	No Brigade organisation exists in India. There are 4 Independent Batteries.
Field, Horsed (Higher establishment.)	4	2 Batteries of six 18 prs. each and 2 Batteries of six 4.5" Hows. each.	5 Brigades.
Field, Horsed (Lower establishment.)	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	4 Brigades.
Field, Mechanized	4	2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4.5" Hows. each.	1 Brigade.
Field, Reinforcement	2	1 Battery of four 18 pdrs. and 1 Battery of four 4.5" Hows.	1 Brigade.
Mountain	4	1 Light Battery (British) and 3 Mountain Batteries each of four 3.7" Hows.	6 Brigades. 1 Unbrigaded Mountain Battery. 1 Section—Chitral. 1 Survey Section.
Medium	3	2 Batteries of six 6" Hows. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Aircraft	..	Eight 3 inch 20 cwt.	1 Battery. 1 Headquarters.
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 and 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 and 4 Divisional headquarters companies and 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 Head quarters 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 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

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

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

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

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

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

Royal Tank Corps.

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

Organisation.—2 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Carden Loyd 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 dépôt called the Signals Service Dépôt was raised and the Indian Signal Corps was formed.

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

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

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

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

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

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

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

EXPLANATIONS—*contd.*

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

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

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

- (1) Abolition of "T" Company, Indian Signal Corps.
- (2) Re-organisation of the Signal Training Centre (India).
- (3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

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 coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month annually (2 months in the case of electricians and one month annually thereafter).
- (2) Category B, consisting of 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.

EXPLANATIONS—*condd.*

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

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

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

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

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

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

The following main changes have been considered in Budget 1934-35 :—

- (a) Permanent transfer of 20 followers from British cavalry regiments to the Equitation School, Saugor.
- (b) Abolition of the Waziristan Medium Section as a separate unit involving a reduction of 2 British Officers, 68 British other ranks and 6 followers.
- (c) Revision of establishments of Divisional Ammunition Columns, Medium Brigades, Heavy Artillery, Fort Armaments and Mountain Artillery Training Centres involving an increase of 3 British other ranks and a decrease of 45 Indian other ranks.
- (d) Re-organisation of Engineers involving increases of 34 followers and 672 reservists.
- (e) Reduction in each battalion of British Infantry of :—
 - (i) farriers (Indian Artificers) from 2 to 1 and (ii) weighmen (Class II followers) from 2 to 1, involving a total decrease of 45 Indian other ranks and 45 followers.
- (f) Abolition of Group Headquarters, Royal Tank Corps, as regimental units and transfer of the staffs to Command Headquarters, resulting in a reduction of 2 British officers and 4 British other ranks.
- (g) Re-organisation of Signal Training Centre and Indianisation of 4th Divisional Signals entailing a reduction of 2 officers, 106 British other ranks and 369 reservists and an increase of 61 Indian other ranks and 70 followers.
- (h) Maintenance of the 8th Anti-Aircraft Battery below authorised establishment to the extent of one Section, resulting in a reduction of 2 British officers and 50 British other ranks.
- (i) Additional establishment in connection with the formation of the first Indian Field Brigade involving an increase of 4 British officers, 1 Indian officer, 104 Indian other ranks and 10 followers.
- (j) Transfer of certain staff of Indian Signal Corps to Army Headquarters entailing a reduction of 2 British officers and 1 British other rank.

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget	
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,	
34.	35.		1933-34.	1933-34.	1934-35.	
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.	
INDIA.						
SUB-HEAD A.—FORCES IN INDIA						
PROPER AND BURMA.						
Detailed heads—						
4,005	3,999	(1) Pay of officers	3,65,44,378	3,49,82,950	3,58,72,000	3,68,90,000
54,569	54,340	(2) Pay of British soldiers	4,97,94,860	5,16,82,460	5,35,53,000	5,31,66,000
1,57,857*	1,58,229*	(3) Pay of Indian officers and other ranks and civilians	3,86,26,369	3,82,12,520	3,80,92,000	3,81,47,000
19,280	19,329	(4) Pay of followers	38,20,747	37,50,350	36,90,000	36,90,000
		<i>Money compensation in lieu of rations to British troops</i>				
		<i>Money compensation in lieu of rations to Indian troops and followers</i>	2,29,214			
		(5) Kit and clothing allowances for British troops	49,84,229	49,07,610	47,50,000	47,38,000
		(6) Kit and clothing allowances for Indian troops and followers	43,45,384	42,45,910	39,50,000	39,36,000
		(7) Deferred pay and gratuities	29,69,912	20,98,000	25,00,000	25,00,000
		(8) Miscellaneous	25,21,236	24,44,030	24,48,000	23,69,000 50,000
		<i>Deduct—Emergency out in pay</i>	38,61,269	18,47,830	19,00,000	18,48,000
TOTAL SUB-HEAD A			13,99,75,060	14,04,76,000	14,29,55,000	14,36,38,000

*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. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the Capitation charges, have with effect from 1933-34 been included under this head.

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

Item (3).—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depot 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 merrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

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

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

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

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

Budget 1934-35 is more than budget 1933-34 by Rs. 31·62 lakhs due chiefly to the following causes:—

In lakhs of
Rs.

Increases—

1. *Pay of officers*.—The budget for 1933-1934 included provision for pay of British Service officers for 11 months only as a result of the decision that from April 1933 the pay of these officers should be disbursed monthly in arrears instead of within the month. The Budget for 1934-35 includes provision for 12 months resulting in an increase of 10 lakhs. The Budget for 1934-35 also allows for the promotion of a large number of officers from the rank of captain to major. The increase is partly counterbalanced by the absorption of surplus officers and other minor economies

19·07

2. *Pay of British Soldiers*.—As a result of the revision of the calculation of capitation charges payable to His Majesty's Government, it has been decided that the voyage pay of drafts and details which was hitherto included in the capitation payment should from 1933-34 be charged to Indian revenues direct. This accounts for an increase of 8 lakhs. Moreover after the budget for 1933-34 had been framed it was noticed that in the absence of sufficient data, the recoveries from British soldiers on account of Contributory Pensions and family allotments had been underestimated to the extent of about 7 lakhs which resulted in an under estimate of gross pay of British soldiers. On the basis of actuals for 1933-34, necessary increases have been allowed for both under pay charges as well as under recoveries. The increase is partly counterbalanced by certain minor economies effected during 1933-34

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3. *Deferred pay.*—Increase anticipated on the basis of the progress of
actuals 4-02

37-93

Decreases—

1. Kit and clothing allowances mainly due to the reduction in the
rates of allowances 4-80

2. Pay of Indian officers, etc., mainly due to retrenchments -66

3. Other decreases mainly the result of retrenchments and
economies -85

6-31

Net increase 31-62

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
2	2	(1) Pay of officers . . .	30,660		33,900
115	115	(2) Pay of Indian officers, other ranks and civilians	46,320		42,000
60	60	(3) Pay of followers . . .	12,400		11,000
		(4) Kit and clothing allowances . . .	9,930		9,000
		(5) Deferred pay . . .	1,000		1,000
—	1	(6) Hospital charges . . .	4,050		6,240
		(7) Miscellaneous . . .	5,470		5,500
		<i>Deduct—Emergency cut in pay</i>	1,830		1,800
		TOTAL MINOR HEAD (a)	1,09,915	1,08,000	94,000
115	121	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY		3,97,630	4,03,560
		<i>Deduct—Emergency cut in pay</i>		23,630	26,400
		TOTAL MINOR HEAD (b)	5,21,147	3,74,000	4,67,000
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS	7,17,421	1,00,000	1,00,000
		MINOR HEAD (d) <i>Deduct—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925</i>		7,13,000	9,05,000
		MINOR HEAD (e) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.</i>		24,46,000	30,87,000
		MINOR HEAD (f) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—L. A.</i>		3,52,000	2,13,000
		TOTAL SUB-HEAD B	13,48,483	—29,29,000	—35,44,000
					—36,25,000

SERVICES—*contd.*

EXPLANATIONS.

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

The variation in budget, 1934-35 as compared with that of 1933-34 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.

The variation in budget 1934-35 as compared with that of 1933-34 is due to normal fluctuations.

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

Budget 1934-35 is less than budget 1933-34 by Rs. 04 lakh based on progress of actuals.

Minor Heads (d), (e) and (f) represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments. Prior to 1933-34 these were adjusted as deductions from pay of British soldiers.

The recoveries anticipated in 1934-35 as compared with those in 1933-34 show an increase of Rs. 6.94 lakhs which is based on the progress of actuals in 1933-34.

MAIN HEAD 1.—FIGHTING

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

Numbers.			Accounts,	Budget	Revised	Budget
1933-	1934-		1932-33.	Estimate,	Estimate,	Estimate,
34.	35.			1933-34.	1933-34.	1934-35.
			Ra.	Ra.	Ra.	Ra.
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.						
Detailed heads—						
14	14	(1) Pay of officers		1,42,000		1,47,380
883	883	(2) Pay of Indian officers and other ranks and civilians		2,34,000		2,34,100
57	57	(3) Pay of followers		12,100		11,400
		(4) Kit and clothing allowances		24,450		23,100
		(5) Deferred pay		3,250		900
		(6) Miscellaneous		10,700		5,520
		<i>Deduct</i> —Emergency cut in pay		6,500		8,400
TOTAL SUB-HEAD C.			4,32,426	4,20,000	4,42,000	4,14,000
TOTAL INDIA			14,17,55,989	13,79,87,000	13,98,53,000	14,04,27,000

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 by recoveries in England from the War Office.

The decrease of Rs. .06 lakh in budget 1934-35 as compared with that of 1933-34 is due to normal variations.

MAIN HEAD 1.—FIGHTING

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(a) Payments to War Office for British troops serving in India		1,86,67,000		1,66,67,000
(b) Discharge gratuities and deferred pay of British troops		5,66,000		5,54,000
(c) Vocational training of British troops		3,20,000		3,04,000
(d) Furlough allowances and voyage pay of British Regiments—				
(1) Officers		} 20,00,000		{ 12,60,000
(2) Men . . . . .					{ 7,80,000
(e) Furlough allowances: Indian Army: Regimental		32,80,000		* 32,00,000
(f) National Health Insurance: Army		5,10,000		5,16,000
(g) Unemployment Insurance: Army		11,34,000		18,00,000
(h) Contributory Pensions		15,28,000		15,46,000
(i) Marriage allowances and allotments, British troops		35,20,000		34,00,000
(j) Marriage allowances and allotments, Indian Army		4,20,000		3,40,000
(k) Pay of 2nd Lieutenants on appointment		1,44,000		1,68,000
(l) Consolidated clothing allowances		14,000		10,000
(m) Fighting Units: Miscellaneous		16,000		14,000
(n) Leave allowances paid by Non-Military Departments		3,40,000		2,80,000
Emergency deductions from leave salaries		11,000		9,000
TOTAL SUB-HEAD D.—ENGLAND	3,25,91,010	3,24,48,000	2,99,88,000	3,08,30,000
SUB-HEAD E.—Exchange on English Expenditure				
	-1,10,812	..	-52,000	..
TOTAL EXPENDITURE MAIN HEAD 1.	17,42,36,167	17,04,15,000	16,97,89,000	17,12,57,000

SERVICES—contd.**EXPLANATIONS.**

(a) This item represents the cost of raising and training in England British troops for service with the British Army in India. Formerly an annual rate per head was paid. From 1st April 1926 to 31st March 1933 a lump sum of £1,400,000 per annum was paid to the War Office on the above account. The rates are under revision and payments on this account from 1933-34 onwards are estimated at £1,250,000 per annum.

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

(i) and (j). 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.

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

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

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

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

(h) This represents the amount payable to the British Government on account of The Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 9d. Half of this amount is recovered from the soldiers.

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

MAIN HEAD I.—FIGHTING

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS.				
India—				
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—				
Detailed heads—				
(1) Insurance fees on account of horses		37,000		40,000
(2) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists		8,280		..
(3) Miscellaneous		2,18,720		2,10,000
TOTAL SUB-HEAD A	2,86,155	2,64,000	3,03,000	2,50,000
SUB-HEAD B—MISCELLANEOUS . . . . .	..	..	1,000	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	2,15,889	2,32,000	3,00,000	3,00,000
TOTAL INDIA	5,02,044	4,96,000	6,04,000	5,50,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government to Cost of India's defence . . . . .		..		2,00,00,000
(2) Consolidated clothing allowances		20,000		13,000
(3) Amount received from the Imperial Government on account of Indian Regiment lent for service in the Colonies		5,52,000		4,80,000
(4) Miscellaneous		60,000		60,000
(5) Leave allowances paid by Non-Military Departments . . . . .		..		..
TOTAL SUB-HEAD D. ENGLAND	11,46,437	6,32,000	2,09,10,000	2,05,53,000
SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS	-4,767	..	-36,000	..
TOTAL RECEIPTS—MAIN HEAD I	16,43,714	11,28,000	2,14,78,000	2,11,03,000

FOR THE YEAR 1934-35.

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SERVICES—*concl.*

EXPLANATIONS.

MAIN HEAD 2/IL.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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	26,62,715	60,001	26,02,714	27,80,000	43,000	27,37,000	25,99,000	43,000	25,56,000	26,47,000	43,000	26,04,000
B.—EDUCATION	33,30,659	3,79,575	29,51,084	35,10,000	4,87,000	30,23,000	35,37,000	4,87,000	30,50,000	37,16,000	4,90,000	32,29,000
C.—INDIAN ARMY SERVICE CORPS	1,73,89,838	48,883	1,73,40,955	1,72,62,000	37,000	1,72,25,000	1,76,11,000	28,000	1,75,83,000	1,73,96,000	28,000	1,73,68,000
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS ;	21,96,144	23,335	21,72,809	20,77,000	11,000	20,66,000	19,87,000	25,000	19,42,000	20,22,000	25,000	19,97,000
E.—ARMY VETERINARY SERVICES	9,42,062	577	9,41,485	9,67,000	1,000	9,66,000	9,26,000	1,000	9,25,000	9,47,000	1,000	9,46,000
F.—INDIAN ARMY ORDNANCE CORPS	59,63,435	6,088	59,57,347	60,30,000	7,000	60,23,000	60,79,000	7,000	60,72,000	66,56,000	6,000	66,50,000
G.—MEDICAL COLLEGES AND SCHOOLS	2,85,767	65	2,85,702	3,20,000	..	3,20,000	3,18,000	1,000	3,17,000	2,96,000	..	2,96,000
H.—CENTRAL DISPOSALS ORGANIZATION . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
I.—MEDICAL SERVICES	1,81,51,899	2,82,875	1,28,68,524	1,30,28,000	3,00,000	1,27,28,000	1,34,98,000	2,70,000	1,32,28,000	1,35,70,000	2,80,000	1,32,90,000
J.—MILITARY ACCOUNTS OFFICES	90,83,733	16,657	90,67,076	95,81,000	13,000	95,68,000	94,99,000	13,000	94,86,000	94,04,000	13,000	93,91,000
K.—ECCLIASTICAL ESTABLISHMENT	4,63,939	..	4,63,939	4,86,000	2,000	4,84,000	4,76,000	2,000	4,74,000	4,76,000	2,000	4,74,000
L.—ADMINISTRATION OF CANTONMENTS	16,46,304	4,01,038	12,45,266	15,37,000	4,20,000	11,17,000	16,18,000	4,20,000	11,98,000	15,29,000	4,20,000	11,09,000

THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA	14,01,051	407	14,00,844	16,19,000	1,000	16,18,000	15,89,000	1,000	15,88,000	12,71,000	1,000	12,70,000
H.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	8,85,999	8,874	8,82,125	10,42,000	5,000	10,37,000	9,92,000	1,000	9,91,000	10,31,000	2,000	10,29,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	8,89,063	..	8,89,063	5,84,000	..	5,84,000	4,46,000	..	4,46,000	5,85,000	..	5,85,000
F.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	1,75,299	..	1,75,299	2,01,000	..	2,01,000	1,91,000	..	1,91,000	1,97,000	..	1,97,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. . . . .	..	..	..	2,21,000	..	2,21,000	42,000	..	42,000	2,18,000	..	2,18,000
TOTAL INDIA	<u>5,99,87,407</u>	<u>12,28,875</u>	<u>5,87,44,032</u>	<u>6,11,95,000</u>	<u>18,27,000</u>	<u>5,98,68,000</u>	<u>6,18,68,000</u>	<u>12,99,000</u>	<u>6,00,69,000</u>	<u>6,21,09,000</u>	<u>18,11,000</u>	<u>6,07,98,000</u>
B.—ENGLAND	41,94,854	41,681	41,52,673	42,42,000	22,000	42,20,000	44,50,000	49,000	44,01,000	42,41,000	45,000	41,96,000
S. EXCHANGE	-14,668	-145	-14,518	..	..	..	-7,000	..	-7,000	..	..	..
TOTAL MAIN HEAD 2/II	<u>6,41,47,093</u>	<u>12,64,911</u>	<u>6,28,82,187</u>	<u>6,54,87,000</u>	<u>18,49,000</u>	<u>6,40,88,000</u>	<u>6,58,11,000</u>	<u>18,48,000</u>	<u>6,44,63,000</u>	<u>6,63,50,000</u>	<u>18,56,000</u>	<u>6,49,94,000</u>

FOR THE YEAR 1934-35.

MAIN HEAD 2/II -

EXPLANATIONS.

* Budget 1934-35 is more than budget 1933-34 by Rs. 9.06 lakhs due to the following main variations:—

	In lakhs of rupees.
<i>Increase—</i>	
(1) Larger provision for the Indian Military Academy, Dehra Dun	1.79
(2) Larger provision for the Indian Army Service Corps due mainly to an under estimate in 1933-34	1.43
(3) Transfer of provision for I. A. O. C. subordinate personnel employed with Headquarters of Commands and Districts from Head 4 to Head 2	1.80
(4) Larger provision for Medical Services due mainly to an underestimate in 1933-34	5.62
(5) Miscellaneous increases (net) . . . . .	.19
	10.83
<i>Decrease—</i>	
Reduction in the Military Accounts Department	1.77
	9.06
Net increase	9.06

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers. 1933- 1934- 34. 35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
EXPENDITURE IN INDIA.				
SUB-HEAD A.—MILITARY TRAINING.				
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.				
Detailed heads—				
4 4		8,740		8,690
-- ..				
	(1) Pay of British soldiers			
	(2) Pay of Indian officers and other ranks and establishments			
	(3) Kit and clothing allowances	370		360
	(4) Miscellaneous allowances and expenses	2,600		1,600
	<i>Deduct—Emergency cut in pay</i>			
	TOTAL MINOR HEAD (a).	11,710	11,000	10,650
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.				
Detailed heads—				
6 6	(1) Pay of officers	87,640		87,000
9 7	(2) Pay of British soldiers	21,950		24,000
48 47	(3) Pay of Indian officers and other ranks and establishments	17,920		18,000
	(4) Kit and clothing allowances	1,460		1,320
	(5) Miscellaneous allowances and expenses	5,370		4,500
	<i>Deduct—Emergency cut in pay</i>	5,070		4,760
	TOTAL MINOR HEAD (b).	1,29,270	1,14,000	1,30,060
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.				
Detailed heads—				
38 40	(1) Pay of officer students	4,03,140		4,40,710
11 10	(2) Pay of officers	2,22,510		2,16,760
5 5	(3) Pay of British soldiers	21,150		19,770
32 32	(4) Pay of Indian officers and other ranks and establishments	17,990		18,180
	(5) Kit and clothing allowances	610		560
	(6) Miscellaneous allowances and expenses	52,930		52,930
	<i>Deduct—Emergency cut in pay</i>	37,250		34,100
	TOTAL MINOR HEAD (c).	6,81,080	6,82,000	7,14,810
	Carried over	8,22,060	8,07,000	8,55,520

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 1934-35 is less than budget 1933-34 by Rs. '01 lakh due to reduction in miscellaneous allowances and expenses.

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 30, British other ranks 133, Indian officers 22 and Indian other ranks 335.

The variation in budget 1934-35 as compared with that of 1933-34 is very small.

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 1934-35 is more than budget 1933-34 by Rs. '34 lakh due mainly to the change in the incidence of pay of R. E. officer students attending Staff College, Quetta.

MAIN HEAD 2.—

Numbers.

1133- 1934-
34. 35.

Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Rs.	Rs.	Rs.	Rs.

Brought forward .	8,22,060	8,07,000	8,55,520
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SUB-HEAD A.—MILITARY TRAIN-
ING—contd.MINOR HEAD (d)—SMALL ARMS SCHOOL
(INDIA)—HEADQUARTERS STAFF,
PACHMARHI.

Detailed heads—

2	2	(1) Pay of officers .	42,120	42,180
2	2	(2) Pay of establishments	6,240	3,480
		<i>Deduct</i> —Emergency cut in pay	2,600	2,190
TOTAL MINOR HEAD (d) .			45,760	43,470

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

Detailed heads—

9	9	(1) Pay of officers .	1,17,900	1,11,000
26	25	(2) Pay of British soldiers	56,880	59,010
103	99	(3) Pay of Indian officers and other ranks and establishments . . .	39,090	39,090
		(4) Kit and clothing al- lowances	3,880	3,680
		(5) Miscellaneous allowan- ces and expenses .	14,700	14,700
		<i>Deduct</i> —Emergency cut in Pay	6,820	6,020
TOTAL MINOR HEAD (e) .			2,25,630	2,29,000
Carried over .			10,93,450	11,20,450

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 339, British other ranks 220 and Indian officers and other ranks 827.

Budget 1934-35 is less than budget 1933-34 by Rs. 04 lakh due to the replacement of senior officers by junior officers (010) partly counterbalanced by excesses under pay of establishments due to normal variations (04) and smaller saving under emergency cut in pay (02).

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs	Rs.	Rs.	Rs.
Brought forward			10,93,450	10,81,000	11,20,450
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (f)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING.					
Detailed heads—					
9	9	(1) Pay of officers	1,12,500		1,09,630
15	16	(2) Pay of British soldiers	34,650		39,250
48	48	(3) Pay of Indian officers and other ranks and establishments	15,360		15,330
		(4) Kit and clothing allowances	2,190		1,830
		(5) Miscellaneous allowances and expenses	7,900		7,900
		<i>Deduct</i> —Emergency cut in pay	6,560		5,820
TOTAL MINOR HEAD (f).			1,66,040	1,70,000	1,68,120
MINOR HEAD (g)—EQUITATION SCHOOL, SAUGOR.					
Detailed heads—					
5	6	(1) Pay of officers	77,920		88,130
6	6	(2) Pay of British soldiers	20,890		20,810
327	324	(3) Pay of Indian officers and other ranks and establishments	59,120		58,940
		(4) Kit and clothing allowances	980		960
		(5) Miscellaneous allowances and expenses	18,560		16,160
		<i>Deduct</i> —Emergency cut in pay	4,810		5,040
TOTAL MINOR HEAD (g)			1,72,660	1,75,000	1,79,960
Carried over			14,32,150	14,26,000	14,68,530

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

Budget 1934-35 is more than budget 1933-34 by Rs. .07 lakh due to provision having been made for a separate Adjutant and Quartermaster for the school (.10) partly counter-balanced by savings mainly under miscellaneous allowances and expenses (.03).

Numbers.		MAIN HEAD 2.—			
1933-	1934-	Accounts,	Budget	Revised	Budget
34.	35.	1932-33.	Estimate,	Estimate,	Estimate,
		Rs.	1933-34.	1933-34.	1934-35.
			Rs.	Rs.	Rs.
		Brought forward .	14,32,150	14,26,000	14,68,530
SUB-HEAD A.—MILITARY TRAINING—<i>contd.</i>					
MINOR HEAD (A)—SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	6	(1) Pay of officers	1,37,870		1,35,000
5	5	(2) Pay of British soldiers	10,580		10,580
23	23	(3) Pay of Indian officers and other ranks and establishments	9,200		9,200
		(4) Kit and clothing allowances	800		770
		(5) Miscellaneous allowances and expenses	14,530		12,450
		<i>Deduct</i> —Emergency cut in pay	7,740		7,000
TOTAL MINOR HEAD (A) .			1,65,240	1,61,000	1,61,000
MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.					
Detailed heads—					
7	7	(1) Pay of officers	1,23,620		1,19,000
10	12	(2) Pay of British soldiers	28,970		30,400
47	44	(3) Pay of Indian officers and other ranks and establishments	11,690		11,410
		(4) Kit and clothing allowances	960		1,080
		(5) Miscellaneous allowances and expenses	7,760		10,260
		<i>Deduct</i> —Emergency cut in pay	6,820		6,050
TOTAL MINOR HEAD (i) .			1,66,180	1,58,000	1,66,100
MINOR HEAD (j)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR.					
Detailed heads—					
5	5	(1) Pay of officers	76,550		72,000
39	43	(2) Pay of British soldiers	72,890		82,000
17	17	(3) Pay of Indian officers and other ranks and establishments	4,870		5,190
		(4) Kit and clothing allowances	3,710		3,620
		(5) Miscellaneous allowances and expenses	7,110		7,110
		<i>Deduct</i> —Emergency cut in pay	4,160		3,700
TOTAL MINOR HEAD (j) .			1,60,970	1,67,000	1,66,220
Carried over .			19,24,540	19,12,000	19,61,850

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

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

Budget 1934-35 is less than budget 1933-34 by Rs. '04 lakh due to normal variations.

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 68, British other ranks 74, Indian officers and other ranks 56.

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 L.

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

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

Budget 1934-35 is more than budget 1933-34 by Rs. '05 lakh due to the change in the incidence of recovery on account of family allotments and contributory pensions ('05) and addition of two R. T. C. British other ranks to the school staff ('04) partly counter balanced by a saving consequent on the abolition of the appointment of the Commandant, the charge of the school having been handed over to the Commander, Southern Group, Royal Tank Corps.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			19,24,540	19,12,000	19,61,850
<hr/>					
SUB-HEAD A—MILITARY TRAINING—concl'd.					
MINOR HEAD (k)—ARMY SIGNAL SCHOOL, POONA.					
Detailed heads—					
6	6	(1) Pay of officers	72,990		75,820
13	13	(2) Pay of British soldiers	28,190		32,890
34	34	(3) Pay of Indian officers and other ranks and establishments	15,180		15,160
		(4) Kit and clothing allowances	1,610		1,570
		(5) Miscellaneous allowances and expenses	7,200		6,180
		<i>Deduct</i> —Emergency cut in pay	4,030		3,840
TOTAL MINOR HEAD (k) .			1,21,140	1,23,000	1,27,780
<hr/>					
MINOR HEAD (l)—MISCELLANEOUS					
Detailed heads—					
		(1) Annual training grant	7,09,950		7,24,000
		(2) Grant for purchase of field firing stores	9,370		9,370
		(3) Artillery target grant	15,000		24,000
		(4) Assault-at-arms grant . . . . .	..		..
TOTAL MINOR HEAD (l) .			7,34,320	5,64,000	7,57,370
TOTAL SUB HEAD A .			26,62,715	27,90,000	28,47,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

Budget 1934-35 is more than budget 1933-34 by Rs. '07 lakh due to the appointment of senior officers ('03) and to the change in the incidence of recoveries on account of contributory pensions and to the larger payment of marriage allowances ('05) partly counterbalanced by a saving under miscellaneous allowances and expenses ('01).

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 1934-35 is more than budget 1933-34 by Rs. '23 lakh due to the restoration of temporary reductions which were made in 1933-34 ('10) and to the change in the incidence of expenditure relating to Artillery Practice Camps ('13).

MAIN HEAD 2.—

Numbers.		Accounts.	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATION.					
MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEAD-QUARTERS.					
Detailed heads—					
2	2	(1) Pay of establishments	4,480		4,720
Deduct—Emergency cut in pay			260		230
TOTAL MINOR HEAD (a)			4,220	4,000	4,490
MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.					
4	4	(1) Pay of officers	75,000		73,000
5	4	(2) Pay of British soldiers	8,980		8,300
4	4	(3) Pay of Indian officers and other ranks	15,360		15,120
(4) Kit and clothing allowances			200		200
(5) Miscellaneous allowances and expenses			50		50
Deduct—Emergency cut in pay			5,200		4,670
TOTAL MINOR HEAD (b)			94,400	94,000	92,000
MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.					
21	18	(1) Pay of officers	2,26,000		2,31,240
11	12	(2) Pay of British soldiers	28,800		30,110
13	13	(3) Pay of Indian officers and other ranks	24,170		24,910
(4) Kit and clothing allowances			1,180		1,250
(5) Miscellaneous allowances and expenses			120		120
Deduct—Emergency cut in pay			17,350		14,280
TOTAL MINOR HEAD (c)			2,62,920	2,93,000	2,73,350
Carried over			3,61,540	3,91,000	3,69,840

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 1934-35 is more than budget 1933-34 by Rs. .08 lakh due mainly to increase in pay of officers on account of normal fluctuation (.03) less savings on account of emergency cut in pay (.03) and other minor variations (.02).

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget,
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate.
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			3,81,540	3,91,000	3,69,840
SUB-HEAD B.—EDUCATION					
—contd.					
MINOR HEAD (d)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.					
Detailed heads—					
96	104	(1) Pay of British soldiers.	3,65,500		3,50,000
137	139	(2) Pay of school mistresses and pupil teachers .	4,08,180		4,13,000
		(3) Pay of language teachers	60,000		60,000
		(4) Kit and clothing allowances	9,380		9,250
		(5) Educational training grant, troops	1,33,720		1,35,000
		(6) Educational training grant, children			
		(7) Miscellaneous allowances and expenses .	13,900		13,050
		Conveyance of children to schools	--		--
		Deduct—Emergency cut in pay	23,270		22,800
TOTAL MINOR HEAD (d)			9,67,410	9,59,000	9,57,500
MINOR HEAD (e)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.					
Detailed heads—					
--	1	(1) Pay of schoolmasters .	--		450
		(2) Educational training grant.	1,07,810		79,000
		(3) Miscellaneous allowances and expenses .	1,190		500
		Deduct—Emergency cut in pay	--		--
TOTAL MINOR HEAD (e)			1,09,000	76,000	79,950
Carried over .			14,37,950	14,28,000	14,07,290

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 1934-35 is less than budget 1933-34 by Rs. 10 lakh due mainly to normal fluctuations in rates of pay.

Major 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 1934-35 is less than budget 1933-34 by Rs. 29 lakh due to the provision for furniture not having been made under this head.

Numbers,		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.]
		Rs.	Rs.	Rs.	Rs.
Brought forward .			14,37,950	14,26,000	14,07,290
SUB-HEAD B.—EDUCATION—contd.					
MINOR HEAD (f)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING—					
Detailed heads—					
8	9	(1) Pay of officers	1,24,750		1,39,580
10	11	(2) Pay of British soldiers	17,680		21,000
101	78	(3) Pay of Indian officers and other ranks and establishments	33,340		38,070
		(4) Kit and clothing allowances	1,260		1,280
		(5) Miscellaneous allowances and expenses	9,070		8,550
		<i>Deduct</i> —Emergency cut in pay	7,930		7,940
TOTAL MINOR HEAD (f)			1,83,170	1,85,000	2,00,540
MINOR HEAD (g)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING—					
Detailed heads—					
3	3	(1) Pay of officers	46,040		44,010
9	9	(2) Pay of British soldiers	18,000		18,870
31	23	(3) Pay of Indian officers and other ranks and establishments	8,890		8,560
		(4) Kit and clothing allowances	1,500		1,420
		(5) Miscellaneous allowances and expenses	1,240		1,000
		<i>Deduct</i> —Emergency cut in pay	2,930		3,770
TOTAL MINOR HEAD (g)			72,740	72,000	71,090
Carried over			16,93,860	16,83,000	16,78,920

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

British non-commissioned officers	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 most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum also undergo a short course. The annual output is as follows:—

British officers	35
British non-commissioned officers of administrative services	30
Indian officers, Indian Hospital Corps and sub-assistant surgeons	24

Budget 1934-35 is more than budget 1933-34 by Rs. 16 lakh due mainly to normal fluctuation in rates of pay and the creation of additional appointments of Instructor, Class B and 1 British other rank in Educational Wing.

Numbers.		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
Brought forward .			16,93,860	16,83,000	16,78,920

SUB-HEAD B.—EDUCATION—
contd.

MINOR HEAD (A)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.

		Detailed heads—			
1	1	(1) Pay of medical officer	8,170		9,000
9	7	(2) Pay of British soldiers	24,690		19,810
182	126	(3) Pay of establishments	52,580		56,140
28	27	(4) Pay of principal and other instructional staff	1,02,000		98,840
		(5) Kit and clothing allowances	810		590
		(6) Miscellaneous allowances and expenses	1,86,000		1,89,000
		Deduct—Emergency cut in pay.	8,130		6,880
TOTAL MINOR HEAD (A)			3,66,220	3,52,000	3,64,500

LAWRENCE MILITARY SCHOOL, MURREE.

Detailed heads—

- (1) Pay and allowances of Medical officers and Medical Establishment
- (2) Pay and allowances of other instructional Staff (including fees)
- (3) Money compensation in lieu of rations
- (4) Kit and clothing allowances
- (5) Incidental and miscellaneous expenses and allowances
- (6) Deduct—Emergency cut in pay

TOTAL					
Carried over			20,60,080	20,35,000	20,43,426

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.

Budget 1934-35 is less than budget 1933-34 by Rs. 02 lakh due mainly to changes in the staff and establishments.

The Lawrence Military School, Muzee.—The contribution from Army funds has been withdrawn with effect from 1932-33.

Numbers.		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
Brought forward .			20,60,080	20,35,000	20,43,420
SUB-HEAD B.—EDUCATION—					
<i>contd.</i>					
MINOR HEAD (i)—LAWRENCE MILITARY SCHOOL, ABU,					
Detailed heads—					
3	3	(1) Pay of British soldiers		8,660	8,820
1	1	(2) Pay of hospital establishment		180	180
1	1	(3) Pay of principal and other instructional staff		6,000	6,000
		(4) Kit and clothing allowances		290	280
		(5) Miscellaneous allowances and expenses		17,720	17,720
		<i>Deduct</i> —Emergency cut in pay.		320	300
TOTAL MINOR HEAD (i)				32,530	28,000
					32,700
MINOR HEAD (j)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, OBERA DCUN.					
Detailed heads—					
..	1	(1) Pay of officers		..	12,240
2	2	(2) Pay of British soldiers		7,410	7,750
63	63	(3) Pay of Indian officers and other ranks and establishments		35,000	29,000
16	15	(4) Pay of principal and other instructional staff.		1,01,800	1,00,000
		(5) Kit and clothing allowance		130	190
Carried over				1,44,400	1,49,180
				20,92,610	20,83,000
					20,76,120

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (j) Prince of Wales' Royal Indian Military College, Dehra Dun.—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to qualify for King's commissions in the Indian Army through the Indian Military Academy, Dehra Dun or the Royal Air Force Cadet College, Cranwell. The number of cadets is 130.

Budget 1934-35 is more than budget 1933-34 by Rs. .07 lakh due mainly to the replacement of the Indian Adjutant and Quartermaster by a British officer.

Numbers.		MAIN HEAD 2 —			
1933-	1934-	Accounts,	Budget	Revised	Budget
34.	35.	1932-33.	Estimate,	Estimate,	Estimate,
		Ra.	Ra.	Ra.	Ra.
Brought forward .			20,92,610	20,63,000	20,76,120
SUB-HEAD B.—EDUCATION			1,44,400		1,49,180
—contd.					
MINOR HEAD (j)—PRINCE OF WALES'					
ROYAL INDIAN MILITARY COLLEGE,					
DEHRA DUN.—contd.					
Detailed heads—					
(6) Miscellaneous allowances and expenses					
			80,000		80,000
Deduct—Emergency cut in pay			9,100		6,830
TOTAL MINOR HEAD (j) .			2,15,300	2,00,000	2,22,350
MINOR HEAD (k)—KITCHENER COLLEGE,					
NOWGONG.					
Detailed heads—					
7	3	(1) Pay of officers	44,940		34,840
3	2	(2) Pay of British soldiers	5,090		5,810
67	31	(3) Pay of Indian officers and other ranks and establishments	14,250		11,390
(4) Kit and clothing allowances			510		400
(5) Miscellaneous allowances and expenses			3,220		3,140
Deduct—Emergency cut in pay			7,670		2,030
TOTAL MINOR HEAD (k) .			60,340	78,000	53,550
MINOR HEAD (l)—KING GEORGE'S ROYAL					
INDIAN MILITARY SCHOOL, JULLUNDUR.					
Detailed heads—					
1	1	(1) Pay of Officers	15,900		15,400
1	1	(2) Pay of British soldiers	4,460		4,460
50	50	(3) Pay of Indian officers and other ranks and establishments	28,850		28,400
3	3	(4) Pay of other instructional staff	2,640		2,640
(5) Kit and clothing allowances			8,500		9,500
(6) Miscellaneous allowances and expenses			28,000		30,100
Deduct—Emergency cut in pay			1,560		1,660
TOTAL MINOR HEAD (l) .			86,790	86,000	88,840
Carried over			24,55,040	24,27,000	24,40,860

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget 1934-35 is less than budget 1933-34 by Rs. .07 lakh due to the reduction in staff and establishments (.13) partly counterbalanced by smaller recovery on account of the emergency cut in pay (.06).

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 1934-35 is more than budget 1933-34 by Rs. .10 lakh due mainly to larger messing charges for cadets having been provided consequent on the gradual expansion of the schools.

MAIN HEAD 2.—

Numbers. 1933- 1934- 34. 35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget, Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
	Brought forward .	24,55,040	24,27,000	24,40,860
SUB-HEAD B.—EDUCATION				
<i>—contd.</i>				
MINOR HEAD (m)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM.				
Detailed heads—				
1	1	(1) Pay of officers . . .	12,300	12,300
1	1	(2) Pay of British soldiers . . .	3,530	3,800
54	55	(3) Pay of Indian officers and other ranks and establishments . . .	30,850	28,870
2	2	(4) Pay of other instructional staff . . .	1,740	1,740
		(5) Kit and clothing allow- ances	10,000	10,500
		(6) Miscellaneous allowances and expenses	29,960	34,940
		<i>Deduct—Emergency cut in pay</i>	<i>1,360</i>	<i>1,360</i>
TOTAL MINOR HEAD (m).		87,020	90,000	90,790
MINOR HEAD (n)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.				
1	1	(1) Pay of officers . . .	13,000	13,080
1	1	(2) Pay of British soldiers . . .	4,670	4,000
51	51	(3) Pay of Indian officers and other ranks and establish- ments	26,260	26,730
5	5	(4) Pay of other instructional staff . . .	3,700	3,700
		(5) Kit and clothing allowances	6,650	8,610
		(6) Miscellaneous allowances and expenses	23,000	23,300
		<i>Deduct—Emergency cut in pay</i>	<i>1,430</i>	<i>1,460</i>
TOTAL MINOR HEAD (n)		75,850	73,000	80,260
Carried over .		26,17,910	25,90,000	26,11,910

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

NUMBERS.		Accounts, 1932-33.	Budget Estimate, 1933-34.	MAIN HEAD 2.—	
1933- 34.	1934- 35.			Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			26,17,910	25,90,000	26,11,910
SUB-HEAD B.—EDUCATION					
— <i>concl.</i>					
MINOR HEAD (o) INDIAN MILITARY ACADEMY, DEHRA DUN.					
Detailed heads—					
18	20	(1) Pay of officers . . .	2,25,820		2,96,230
4	9	(2) Pay of British soldiers	17,700		34,290
110	143	(3) Pay of Indian officers and other ranks and establishments . . .	1,72,200		1,25,870
—	3	(4) Pay of other instructional staff . . .	1,150		2,160
		(5) Kit and clothing allowances	650		20,320
		(6) Miscellaneous allowances and expenses	79,680		2,01,960
		<i>Deduct—Emergency cut in pay</i>	<i>11,310</i>		<i>16,060</i>
TOTAL MINOR HEAD (o) .			4,85,890	4,78,000	6,64,770
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
		<i>Army language teachers.</i>	..		..
		(3) Language rewards for British officers and men	50,000		90,000
		(4) Grants for teaching and learning English, Indian Army	25,000		21,260
		(5) Fees for children attending civil schools	14,000		14,000
		(6) Grant for libraries	16,000		16,000
—	—	(7) <i>Pay of officers studying in China, Japan, etc.</i> . . . . .	..		..
6	6	(8) Fees and allowances of examiners	61,700		63,000
		(9) Donation to Lawrence Memorial Royal Military School, Lovedale	2,10,000		2,10,000
		(10) Donations to Roman Catholic orphanages at Simla and Mussoorie	6,000		6,000
		<i>Deduct—Emergency cut in pay</i>	<i>..</i>		<i>1,440</i>
TOTAL MINOR HEAD (p) .			4,06,200	4,69,000	4,42,320
TOTAL SUB-HEAD B. .		33,30,659	35,10,000	35,37,000	37,19,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (o).—Indian Military Academy, Dehra Dun was opened in 1932 to train candidates for commissions in the Indian Army. The academy will reach its full strength of 200 cadets in 1934.

Budget 1934-35 is more than budget 1933-34 by Rs. 1.79 lakhs due to increase in establishments and messing and other charges consequent on the increase in the number of cadets (1.84) partly counterbalanced by a larger recovery on account of emergency cut in pay (.05).

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

Detailed head (9).—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates. *Detailed head (10).*—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

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

Budget 1934-35 is more than budget 1933-34 by Rs. .36 lakh based on past actuals.

Numbers.		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
128	128	(1) Pay of officers	18,73,000		20,09,500
292	280	(2) Pay of British soldiers	12,30,000		12,00,000
689	689	(3) Pay of Indian officers and other ranks and establishments	6,92,000		7,00,000
1,401	1,401	(4) Pay of followers	2,83,000		2,80,000
		(5) Temporary labour	2,42,000		2,00,000
		(6) Kit and clothing allowances	37,400		36,000
		(7) Miscellaneous allowances and expenses	1,23,000		1,05,000
		Deduct—Emergency cut in pay	1,92,400		1,87,200
TOTAL MINOR HEAD (a)			42,88,000	44,58,000	43,43,300
MINOR HEAD (b)—I. A. S. C. RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of officers	75,000		72,000
5	5	(2) Pay of British soldiers	27,500		27,500
67	67	(3) Pay of establishments	67,700		70,000
		(4) Kit and clothing allowances	600		600
		(5) Miscellaneous allowances and expenses	8,000		8,400
		Deduct—Emergency cut in pay	9,230		8,160
TOTAL MINOR HEAD (b)			1,69,570	1,78,000	1,70,340
I. A. S. C. Training Establishment.					
Detailed heads—					
4		(1) Pay of officers	86,600		
1		(2) Pay of British soldiers	5,800		
7		(3) Pay of Indian officers and other ranks and establishments	2,900		
		(4) Miscellaneous allowances and expenses	1,000		
		Deduct—Emergency cut in pay	4,940		
Total			91,360		
Carried over			45,48,390	46,36,000	45,13,640

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 indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Reserve Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

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

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

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

Budget, 1934-35 is more than budget, 1933-34 by Rs. 55 lakh due to :—

	In lakhs of
<i>Increases—</i>	
	Rs.
(1) Promotion of officers	1.37
(2) Reduction in emergency cut in pay . . . . .	.05
	1.42
<i>Decreases—</i>	
(3) Reduction in strength of British other ranks . . . . .	.30
(4) Reduction in temporary labour . . . . .	.42
(5) Smaller miscellaneous allowances and expenses and other variations (net) . . . . .	.15
	.87
Net decrease . . . . .	.55

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.

I. A. S. C. Training Establishment.—As a result of the reorganisation of the Indian Army Service Corps units located at Chaklala, with effect from September 1933, this establishment has been merged in the new formation "I. A. S. C. Training Centre" which is provided for under minor head (f).

MAIN HEAD 2.—

Numbers.		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.		Rs.	Rs.	Rs.
Brought forward .			45,48,930	46,38,000	45,13,640
SUB-HEAD C.—INDIAN ARMY SER- VICE CORPS—contd.					
MINOR HEAD (c)—SCHOOL OF COOKERY.					
Detailed heads—					
1	1	(1) Pay of officers . . .	18,300		18,070
4	4	(2) Pay of British soldiers . . .	13,000		12,800
7	7	(3) Pay of Indian officers and other ranks and establishments . . .	2,740		2,710
		(4) Kit and clothing allowances . . .	360		360
		(5) Miscellaneous allow- ances and expenses . .	3,400		3,300
		<i>Deduct—Emergency out in pay</i> . . .	1,490		960
TOTAL MINOR HEAD (c).			36,310	34,000	36,230
MINOR HEAD (d)—ANIMAL TRANSPORT.					
Detailed heads—					
48	48	(1) Pay of officers . . .	6,55,420		6,05,000
39	39	(2) Pay of British soldiers . . .	1,83,880		1,80,000
129	129	(3) Pay of Indian offi- cers and other ranks and establishments . .	25,63,700		26,70,000
9,845	9,845				
105	105				
705	705	(4) Pay of followers . .	1,44,000		1,34,000
1,576	1,576				
698	698	(5) Kit and clothing allowances . . .	2,93,500		2,76,000
		(6) Miscellaneous allow- ances and expenses . .	43,000		37,000
		(7) <i>Deduct—Credits for ser- vices rendered by Gov- ernment transport to M. E. S. and R. A. F.</i>	12,000		2,000
		<i>Deduct—Emergency out in pay</i> . . .	55,250		58,560
TOTAL MINOR HEAD (d).			38,16,250	39,60,000	39,31,440
Carried over .			84,01,490	86,30,000	84,81,360

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (d)—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.

Budget 1934-35 is more than budget 1933-34 by Rs. 1.15 lakhs due to:—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Pay of officers based on past actuals . . . . .	.40
(2) Pay of Indian officers and other ranks due to an under-estimate in 1933-34	1.06
(3) Less credits for services rendered by Government transport to Military Engineer Services and Royal Air Force owing to the increased use of Mechanical Transport . . . . .	.10
	1.56
<i>Decreases—</i>	
(4) Kit and clothing allowances due to reduced rates . . . . .	.18
(5) Pay of British soldiers and followers based on past actuals . . . . .	.14
(6) Reduction in miscellaneous allowances and expenses . . . . .	.06
(7) Larger realisation of emergency cut in pay . . . . .	.03
	.41
Net increase	1.15

Numbers.		Accounts, 1933-33- Ra.	MAIN HEAD 2—		
1933- 24.	1934- 35.		Budget Estimate, 1933-34. Ra.	Revised Estimate, 1933-34. Ra.	Budget Estimate, 1934-35. Ra.
Brought forward			84,01,490	86,30,000	84,81,360
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (e)—MECHANICAL TRANSPORT UNITS.					
Detailed heads—					
91	89	(1) Pay of officers	13,21,240		12,75,000
170	165	(2) Pay of British soldiers and Anglo-Indians	6,59,390		7,15,000
63	63	(3) Pay of Indian officers and other ranks and establishments	29,65,570		30,30,100.
2,839	2,835				
231	224				
881	1,045				
2,588	2,588				
447	447				
323	299	(4) Pay of followers	60,000		60,000
		(5) Kit and clothing allowances.	1,61,800		1,60,000
		(6) Deferred pay to Indian troops	60,000		80,900
		(7) Miscellaneous allowances and expenses	61,000		50,000
		<i>Deduct</i> —Emergency cut in pay	1,75,500		1,62,000
TOTAL MINOR HEAD (e).			51,13,500	52,35,000	52,09,000
MINOR HEAD (f)—I. A. S. C. TRAINING CENTRE.					
Detailed heads—					
13	16	(1) Pay of officers	1,95,640		2,80,000
18	13	(2) Pay of British soldiers	89,650		58,500
498	10	(3) Pay of Indian officers and other ranks, students and establishments	2,24,210		2,33,220
	440				
	17				
	22				
36	40	(4) Pay of followers	6,500		7,400
		(5) Kit and clothing allowances.	25,000		22,500
		(6) Deferred pay to Indian troops	1,500		2,500
		(7) Miscellaneous allowances and expenses	6,500		7,500
		(8) <i>Deduct</i> —Credits on account of Mechanical Transport drivers trained for the R. A. F.	6,500		2,620
		<i>Deduct</i> —Emergency cut in pay	19,500		19,500
TOTAL MINOR HEAD (f).			5,23,000	5,58,000	5,69,440
Carried over			1,40,37,990	1,44,23,000	1,42,59,800

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Mechanical Transport Service.—The units and formations comprising the Mechanical Transport Service in peace are:

- (i) Mechanical Transport Units.
- (ii) Indian Army Service Corps Training Centre.
- (iii) Technical Inspectors of Mechanical Transport.
- (iv) Mechanical Transport Maintenance.

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

Minor Head (e).—Mechanical Transport Units.

There are

- (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.

The Mobile Repair Units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to Fighting Units, e.g., Signals and Sappers and Miners.

3. Budget 1934-35 is more than budget 1933-34 by Rs. .95 lakh due to:—

In lakhs of rupees.

Increases—

(1) Pay of British soldiers and Anglo-Indians based on past actuals	.56
(2) Pay of Indian officers and other ranks and establishments due to provision for artificers for 2nd line repair of extraneous vehicles partly counterbalanced by savings due to revised rates of pay	.64
(3) Deferred pay to Indian troops based on past actuals	.21
(4) Smaller anticipated realisation of emergency cut in pay	.14
	1.55

Decrease—

(5) Pay of officers and savings under other heads due to the provision for Chaklala Headquarters having been made under minor head (h)	.60
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Net increase95

Minor Head (f).—The I. A. S. C. Training Centre, a new formation under the reorganisation of September 1933, in which were merged the M. T. Depot and the I. A. S. C. Training establishment now consists of a Supply School, a Mechanical Transport School and a Mechanical Transport Training Battalion. The purpose of the Training Centre is to train all ranks of the Indian Army Service Corps in the duties of the Supply, Animal Transport and Mechanical Transport Service. Training of Mechanical Transport Drivers is carried out by the Mechanical Transport Training Battalion.

Budget 1934-35 is more than budget 1933-34 by Rs. .46 lakh due to provision having been made for the training establishment (.86) and other minor excesses (.05) partly counterbalanced by a decrease due to the transfer of provision for Experimental Section to minor head (h) (.45).

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
		Brought forward	1,40,37,990	1,44,23,000	1,42,59,800
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
Central Mechanical Transport Stores Depot.					
Detailed heads—					
5		(1) Pay of officers . . .	87,740		
19		(2) Pay of British soldiers	1,16,940		
169		(3) Pay of Indian officers and other ranks and establishments . . .	1,77,560		
74		(4) Pay of followers .	32,600		
		(5) Kit and clothing allowances . . .	3,000		
		(6) Deferred pay to Indian troops . . .	200		
		(7) Miscellaneous allow- ances and expenses .	18,000		
		Deduct—Emergency cut in pay . . .	19,760		
		Total .	4,67,281	4,16,280	
MINOR HEAD (g)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
14	14	(1) Pay of officers . . .	2,40,400		2,40,000
7	8	(2) Pay of British soldiers	31,000		36,500
35	21 12 2	(3) Pay of establish- ments . . .	21,800		22,500
13	13	(4) Pay of followers .	2,300		2,000
		(5) Kit and clothing allowances . . .	1,350		1,500
		(6) Deferred pay to Indian troops . . .	50		..
		(7) Miscellaneous allow- ances and expenses .	3,500		3,500
		Deduct—Emergency cut in pay . . .	15,600		15,600
		TOTAL MINOR HEAD (g)	2,84,800	2,69,000	2,90,400
		Carried over .	1,47,39,070	1,47,12,000	1,45,50,200

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

The provision for the Central Mechanical Transport Stores Depôt has] from September 1933 been merged in Minor head (h) Mechanical Transport Maintenance,

Minor Head (g).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects vehicles, etc., on charge of units and sees (i) that stocks of spare parts and stores held by units are within the authorised scales, (ii) that repairs are carried out and stores used economically and (iii) that all Government mechanical transport vehicles are kept in a fit state for mobilisation.

Budget 1934-35 is more than budget 1933-34 by Rs. .06 lakh due to provision for an additional British soldier.

MAIN HEAD 2—

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward.			1,47,39,070	1,47,12,000	1,45,50,200
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (h)—MECHANICAL TRANSPORT MAINTENANCE					
Detailed heads—					
21	31	(1) Pay of officers	3,53,000		5,00,000
103	140	(2) Pay of British soldiers	4,17,490		6,25,000
1,621	7	(3) Pay of Indian officers and other ranks and establishments	15,05,540		16,24,600
	240		30,000		31,500
	250	(4) Temporary labour			
1,107					
	328	(5) Kit and clothing allowances	45,000		51,000
		(6) Deferred pay to Indian troops	1,800		6,200
		(7) Miscellaneous allowances and expenses	23,000		41,700
		Deduct—Emergency cut in pay	1,08,090		1,23,600
TOTAL MINOR HEAD (h)			22,67,540	28,10,000	27,56,400
Vehicle Reserve Depot.					
Detailed heads—					
2		(1) Pay of officers	32,000		
8		(2) Pay of British soldiers	39,000		
181		(3) Pay of Indian officers and other ranks and establishments	79,930		
		(4) Temporary labour	1,500		
		Money compensation in lieu of rations			
		(5) Kit and clothing allowances	4,100		
		(6) Deferred pay to Indian troops	600		
		(7) Miscellaneous allowances and expenses	2,800		
		Deduct—Emergency cut in pay	6,050		
Total			1,53,880		
MINOR HEAD (i) MILITARY LAUNCHES			1,02,110		90,000
Deduct—Emergency cut in pay			600		600
TOTAL MINOR HEAD (i)			1,01,510	89,000	89,400
TOTAL SUB-HEAD C		1,73,89,838	1,72,62,000	1,76,11,000	1,73,96,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h).—Mechanical Transport Maintenance.—This minor head includes provision for the following formations:—

- (i) 1 Heavy Repair Shop (M. T.) Class I.
- (ii) 2 Heavy Repair Shops (M. T.) Class II.
- (iii) 2 Heavy Repair Shops (M. T.) Class III.
- (iv) Central Mechanical Transport Stores Depot.
- (v) Vehicle Reserve Depot (M. T.).
- (vi) Chaklala Headquarters.
- (vii) Experimental Section.

Heavy Repair Shops (M. T.).—Major repairs including complete overhauls are undertaken in these workshops. Artificer apprentices are also trained in them.

Central M. T. Stores Depot.—This depot 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 the specification and compilation of drawings of spare parts, etc.

Vehicle Reserve Depot, M. T., deals with the receipt and issue to units of vehicles imported from the United Kingdom or received for heavy repairs from other units in India. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and the unfit vehicles awaiting issue to Heavy Repair Shops (M. T.).

Experimental Section.—Experimental trials on vehicles and equipment are carried out in the section.

Budget 1934-35 is more than budget 1933-34 by Rs. 4.89 lakhs due to the reorganisation of the Indian Army Service corps units resulting in readjustment of establishment.

Minor-head (i).—Military Launches.—Budget 1934-35 is less than budget 1933-34 by Rs. 12 lakh based on past actuals.

Numbers.		MAIN HEAD 2—			
1933-	1934-	Accounts,	Budget	Revised	Budget
34.	35.	1932-33.	Estimate,	Estimate,	Estimate,
		Ra.	1933-34.	1933-34.	1934-35.
			Ra.	Ra.	Ra.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
11	11	(1) Pay of officers . . .	1,61,490		1,60,000
19	17	(2) Pay of British soldiers and assistant surgeons . . .	96,770		90,000
148	150	(3) Pay of Indian officers and other ranks . . .	48,150		47,820
1,693	1,683	(4) Pay of permanent establishments . . .	3,12,090		3,00,000
..		(5) Pay of temporary establishments and labour . . .	2,24,000		2,08,400
		(6) Kit and clothing allowance . . .	8,500		7,800
		(7) Miscellaneous allowances and expenses . . .	1,14,800		1,27,670
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc. . .	1,20,700		1,04,020
		Deduct—Emergency cut in pay . . .	17,550		15,160
		TOTAL MINOR HEAD (a)	10,68,950	9,88,000	10,30,550
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
27	27	(1) Pay of permanent establishments . . .	10,040		10,100
		(2) Pay of temporary establishments and labour . . .	3,21,800		3,00,000
		(3) Miscellaneous allowances and expenses . . .	72,700		68,040
		Deduct—Emergency cut in pay . . .	260		240
		TOTAL MINOR HEAD (b)	4,04,280	3,95,000	3,77,900
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
10	10	(1) Pay of officers . . .	1,26,850		1,33,340
1	1	(2) Pay of British soldiers . . .	5,860		5,710
	5	(3) Pay of Indian Officers . . .	..		21,170
1,208	1,181	(4) Pay of permanent establishments . . .	3,55,980		3,16,900
		(5) Pay of temporary establishment and labour . . .	..		6,980
		(6) Miscellaneous allowances and expenses . . .	56,250		63,740
		(7) Feed of animals . . .	34,420		35,330
		(8) Prizes and premiums paid to horse breeders from branding and covering fees . . .	11,200		11,200
		(9) Construction, repairs and maintenance of buildings, roads and drains, etc. . .	28,610		31,860
		Deduct—Emergency cut in pay . . .	15,400		12,680
		TOTAL MINOR HEAD (c)	6,03,770	5,84,000	6,13,550
		TOTAL SUB-HEAD D	21,96,144	20,77,000	20,22,000

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 hackney work.

Budget 1934-35 is less than budget 1933-34 by Rs. 55 lakh due mainly to less expenditure on pay of establishments, repairs and maintenance of buildings, etc., based on past actuals.

Numbers.		MAIN HEAD 2—			
1933-34.	1934-35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD E.—ARMY VETERINARY SERVICES;					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
37	37		(1) Pay of officers	5,64,160	5,28,320
8	3		(2) Pay of British soldiers	16,150	16,140
784	786		(3) Pay of Indian officers and other ranks and establishments	3,17,000	3,30,000
87	87		(4) Pay of followers	18,200	17,200
			(5) Kit and clothing allowances	23,800	22,600
			(6) Miscellaneous allowances and expenses	17,800	15,250
			<i>Deduct</i> —Emergency cut in pay	41,800	31,310
			TOTAL MINOR HEAD (a).	9,15,310	8,98,200
MINOR HEAD (b)—VETERINARY SCHOOLS.					
Detailed heads—					
2	2		(1) Pay of officers	37,890	37,320
1	1		(2) Pay of British soldiers	6,800	5,990
2	2		(3) Pay of Indian officers and other ranks and establishments	1,410	1,320
			(4) Kit and clothing allowances	100	90
			(5) Miscellaneous allowances and expenses	600	290
			<i>Deduct</i> —Emergency cut in pay	2,270	2,070
			TOTAL MINOR HEAD (b).	44,530	42,940
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5		(1) Pay of establishments	5,270	5,440
			(2) Miscellaneous allowances and expenses	630	640
			(3) <i>Deduct</i> —Emergency cut in pay	260	220
			TOTAL MINOR HEAD (c)	5,190	5,860
4			MINOR HEAD (d)—TRAINING OF MILITARY VETERINARY STUDENTS AT THE PUNJAB VETERINARY COLLEGE, LAHORE	1,470	..
			TOTAL SUB-HEAD E	9,42,062	9,47,000

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.

Budget 1934-35 is less than budget 1933-34 by Rs. 17 lakh mainly based on past actuals.

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 variation in budget 1934-35 as compared with the budget 1933-34 is small.

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.

Minor Head (d).—Provision was made under this head for 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.

Numbers,		MAIN HEAD 2—			
1933-34.	1934-35.	Accounts, 1933-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INS- PECTORATE OF STORES AND CLOTH- ING.					
Detailed heads—					
83	94	(1) Pay of officers	10,22,040		11,84,000
458	505	(2) Pay of British other ranks	19,82,620		22,56,870
1,529	1,461	(3) Pay of Indian officers and other ranks	4,22,180		5,02,000
639	556	(4) Pay of medical, clerical and menial establish- ments and railway staff	5,35,550		5,67,000
117	117	(5) Temporary establish- ments in stores section	10,94,570		11,45,000
		(6) Temporary establish- ments in workshops	9,38,420		10,00,000
81	73	(7) Pay of artificers	80,550		1,05,000
		(8) <i>Expenditure on repairs of Mathematical Instruments by the Mathematical Instru- ments Office . . . . .</i>	..		..
		(8) Kit and clothing al- lowances	80,000		79,000
		(9) Miscellaneous allowances and expenses	1,28,950		1,15,750
		(10) <i>Deduct—Credit for storage charges</i>	92,500		94,000
		<i>Deduct—Emergency cut in pay</i>	2,09,900		2,53,080
TOTAL MINOR HEAD (a).			59,82,480	60,32,000	66,07,540
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
Detailed heads—					
2	2	(1) Pay of officers	27,750		28,420
2	2	(2) Pay of British Sol- diers	11,040		11,250
3	3	(3) Pay of Indian officers and other ranks	1,230		1,480
7	8	(4) Pay of establishments	7,800		8,000
		(5) Kit and clothing al- lowances	340		320
		(6) Miscellaneous allowan- ces and expenses	1,800		1,250
		<i>Deduct—Emergency cut in pay</i>	2,440		2,260
TOTAL MINOR HEAD (b).			47,520	47,000	48,460
TOTAL SUB-HEAD F.		59,83,435	60,30,000	60,79,000	66,56,000

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

Arsenals and Ordnance Depots.—There are at present 6 arsenals at Rawalpindi, Peshawar, 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. The Ordnance Depot, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by the Master General of the Ordnance in India by contract from local firms. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a Clothing Depot at Shahjahanpore. This depot is under the control of an Ordnance Officer acting under the Director of Ordnance Services, and the Master General of the Ordnance in India. It is maintained for retailing clothing to troops and for maintaining working stocks. It also holds war and mobilization reserves. Clothing stores, necessities and footgear are obtained from the Army Clothing Factory, Shahjahanpur, the Ordnance Depot, Cawnpore and by purchase in India and England.

3. *Inspectorate of Stores and Clothing—*

Chief Inspector of Stores and Clothing, Cawnpore (with Assistant Inspectors at Cawnpore and Shahjahanpur).

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

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

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

4. The provision under this head is exclusive of the cost of the I. A. O. C. establishment employed at Army Headquarters and at Command and District Headquarters but inclusive of the subordinate staff employed at Command and District Headquarters. The cost of the I. A. O. C. establishments employed at these Headquarters amounts to Rs. 2,66,870 gross and Rs. 2,79,080 gross provided under Head 4—A (g) "Master General of the Ordnance Branch" and Head 4—B and C Staff of Commands and Districts, respectively.

Budget 1934-35 is more than budget 1933-34 by Rs. 6.26 lakhs due to:—

Increase—

	In lakhs of rupees.
(1) Transfer of the Inspectorate of Stores and Clothing from Head 2-M (8 King's Commissioned and civilian gazetted officers, 22 British other ranks, 3 Indian other ranks and 50 artificers, clerks and clothing examiners) including transfer of personnel from the Inspectorate of Guns to Ordnance Inspection Depot, Hastings	3.77
(2) Transfer of provision for I. A. O. C. subordinate staff (33 British other ranks and 27 clerks) at Command and District Headquarters from Head 4 B. and C.	1.80
(3) Increased provision on account of repairs to mathematical instruments in Arsenal Workshops. (The provision under Head 5 C in respect of repairs carried out by the Mathematical Instruments Office has been reduced)	.62
(4) Increments and other variations (net)	.50

Decrease—

(5) Larger realisations on account of emergency cut in pay	6.69
	.43
Net increase	6.26

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 1933-34 is 60 officers and men. Three courses of about 3 to 5 months' duration are held yearly.

The variation in the budget 1934-35 as compared with that of 1933-34 is small.

Numbers.		MAIN HEAD 2 —			
1933-34.	1934-35.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD G.—EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGEN AND SCHOOLS.					
Detailed heads—					
13	13		22,480		19,680
			92,890		89,960
			3,320		2,610
			23,260		19,000
			1,78,700		1,65,350
			650		600
		2,85,767	3,20,000	3,18,000	2,96,000
SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION					
Detailed head—					
	
SUB HEAD I.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.					
Detailed heads—					
505	506		65,50,230		70,16,550
412	411		6,78,700		6,75,800
870	871		24,09,500		24,53,260
321	321		10,01,250		10,37,000
			1,58,950		1,58,860
13,454	13,452		19,33,510		20,25,300
			2,25,140		2,20,740
			4,90,500		4,20,050
			80,000		80,000
			400		3,000
			27,710		35,000
			61,000		60,920
			6,000		5,640
			4,73,890		5,04,000
		1,31,37,553	1,30,13,000	1,34,83,000	1,35,65,000
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.					
			15,350		15,360
			350		360
		13,846	15,000	15,000	15,000
		1,31,51,399	1,30,28,000	1,34,98,000	1,35,70,000

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta 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 1934-35 is less than budget 1933-34 by Rs. 24 lakh due to the decrease in the number of pupils consequent on the stoppage of recruitment of sub-assistant surgeons.

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 150).
- (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, 23 second class, 40 third class, 34 fourth class and 24 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 2.63 per cent. of British troops, 1.57 per cent. of Indian troops and .94 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 228 Royal Army Medical Corps officers, 324 Indian Medical Service officers, 23 Dental officers, 372 Royal Army Medical Corps other ranks, 39 Army Dental Corps other ranks, 278 nurses, 43 matrons, 329 assistant surgeons, 542 sub-assistant surgeons, 8,152 Indian Hospital Corps personnel and 5,300 reservists. In addition, 202 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (e.g., ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget 1934-35 is more than budget 1933-34 by Rs. 5.42 lakhs due to:—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Increased provision for pay of officers and lady nurses owing to an under-estimate in 1933-34	5.03
(2) Normal increase on account of time scale of pay . . . . .	.44
(3) Other minor variations (net). . . . .	.25
	5.72
<i>Decrease—</i>	
(4) Larger realisations on account of emergency cut in pay . . . . .	.30
Net increase	5.42

Numbers.		MAIN HEAD 2—			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.					
MINOR HEAD (a)—MILITARY ACCOUNTS—GENERAL.					
Detailed heads—					
6	6		1,13,000		1,18,300
139	145		3,82,400		4,04,700
			15,000		68,000
			28,000		25,500
			2,000		2,000
			20,700		20,900
			5,19,700	5,78,000	5,97,600
MINOR HEAD (b)—COMMANDS AND DISTRICTS OFFICES.					
Detailed heads—					
118	118		11,01,900		10,81,800
3,402	3,427		60,60,200		58,62,730
			2,35,000		2,10,960
			2,57,000		2,50,700
			22,000		20,000
			3,29,700		3,34,700
			13,700		13,430
			88,820		62,620
			3,73,500		3,54,500
			75,57,180	74,54,000	73,57,200
			80,76,890	80,32,000	79,54,800

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. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows:—

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

- (i) To administer the department, under the control of the Financial Adviser, Military Finance.
- (ii) To organise the arrangements for the disbursement of pay to officers and men of the 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 Commanders 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. The Command Controllers 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. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and General Officers Commanding the Districts, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

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

(3) There is a Controller of Military Accounts for each of the other Military Districts 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 the Controller of Military Accounts and Pensions, Lahore and the combined office is designated 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.

Numbers.		MAIN HEAD 2.—			
1933-	1934-	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
34.	35.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	80,76,880	80,32,000	79,54,800
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—<i>contd.</i>					
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
12	12	(1) Pay of officers	1,37,500		1,33,800
570	565	(2) Pay of establishments	10,13,100		9,67,000
		(3) Miscellaneous	17,500		17,500
		(4) Transportation	16,700		16,500
		(5) Leave passage concessions . . . . .	..		1,450
		(6) Charges for payment of pensions	12,000		15,000
		Deduct—Emergency cut in pay	68,940		54,550
TOTAL MINOR HEAD (c)			11,37,860	11,03,000	10,96,700
MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.					
Detailed heads—					
4	4	(1) Pay of officers	42,900		43,700
84	86	(2) Pay of establishments	1,41,000		1,38,830
		(3) Miscellaneous	8,000		5,000
		(4) Transportation	19,500		19,500
		(5) Leave passage concessions	2,000		..
		(6) Percentage charges on works audit	14,000		13,000
		Deduct—Emergency cut in pay	9,300		8,930
TOTAL MINOR HEAD (d)			2,18,100	2,18,000	2,11,100
MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.					
Detailed heads—					
2	2	(1) Pay of officers	30,230		28,890
75	77	(2) Pay of establishments	1,50,400		1,45,440
		(3) Miscellaneous	3,520		3,540
		(4) Transportation	2,000		1,500
		(5) Leave passage concessions . . . . .	..		..
		(6) Deduct—Credits for services rendered to other Departments, etc.	29,650		30,890
		Deduct—Emergency cut in pay	8,300		7,080
TOTAL MINOR HEAD (e)			1,43,160	1,41,000	1,41,400
TOTAL SUB-HEAD J.			90,83,733	95,81,000	94,04,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

(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 and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central Office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and accounts of passage and 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 1934-35 is less than budget 1933-34 by Rs. 1.77 lakhs due to the following causes:—

	In lakhs of Rupees.
<i>Decrease—</i>	
(1) Savings on account of reduction in establishments and retirements, etc.	4.54
<i>Increases—</i>	
(2) Grant of increments to officers and establishment	2.01
(3) Larger miscellaneous expenditure	.25
(4) Short credits for services to be rendered to other departments	.25
(5) Smaller realisation on account of emergency cut in pay	.25
	2.77
Net decrease	1.77

NUMBERS.		MAIN HEAD 2.—			
		Actuals, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
7	7		88,300		80,500
			2,940		5,810
			4,810		3,600
TOTAL MINOR HEAD (a).			86,430	78,000	82,710
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
			2,37,600		2,37,600
			19,000		19,500
TOTAL MINOR HEAD (b)			2,56,600	2,57,000	2,57,100
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
			91,900		92,000
			21,170		21,170
TOTAL MINOR HEAD (c).			1,13,070	1,13,000	1,13,170
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
			26,840		20,000
			3,060		3,020
TOTAL MINOR HEAD (d)			29,900	23,000	23,020
TOTAL SUB-HEAD K.		4,63,939	4,86,000	4,76,000	4,76,000

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget 1934-35 is less than budget 1933-34 by Rs. 10 lakh based on past actuals.

Numbers.		MAIN HEAD 2.—			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATION.					
Detailed heads—					
51	51	(1) Pay of officers	7,04,700		7,15,400
		(2) Pay of establishments	33,830		33,500
		(3) Incidental and miscellaneous expenses	7,580		7,580
		<i>Deduct</i> —Emergency cut in pay	39,390		41,400
TOTAL MINOR HEAD (a)			7,06,720		7,15,080
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	57,380		64,000
		(2) Special grants-in-aid	75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	11,08,700		10,85,000
		(4) <i>Deduct</i> —Receipts on above account.	6,10,000		5,87,000
TOTAL MINOR HEAD (b)			6,31,080		6,37,000
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed heads—					
		(1) Pay of establishments	1,17,000		1,13,270
		(2) Incidental and miscellaneous expenses	85,000		67,000
		<i>Deduct</i> —Emergency cut in pay	2,800		3,350
TOTAL MINOR HEAD (c)			1,99,200		1,76,920
TOTAL SUB-HEAD L.		16,46,304	15,37,000	16,18,000	15,29,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (b).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence estimates. 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 1934-35 is less than budget 1933-34 by Rs. '08 lakh mainly due to smaller provision under military estates based on past actuals partly counterbalanced by an increase under pay of officers and ordinary grant-in-aid.

Numbers.		MAIN HEAD 2.—			
1933-34	1934-35	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.					
MINOR HEAD (a)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH.					
Detailed heads—					
42	34	(1) Pay of officers	5,44,300		4,24,000
44	20	(2) Pay of British soldiers	2,26,060		91,910
177	122	(3) Pay of permanent establishments	3,23,340		2,85,650
		(4) Pay of temporary establishments and labour	5,11,650		4,55,000
		(5) Kit and clothing allowances	4,900		2,480
		(6) Miscellaneous	40,500		26,710
		(7) Telephone charges . . . .	..		1,790
		<i>Deduct</i> —Emergency cut in pay	68,250		53,040
TOTAL MINOR HEAD (a)			15,82,500	15,37,000	12,34,500
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
		(1) Payments for services rendered by the Government test house, Alifpors	16,500		16,500
		(2) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (b)			36,500	32,000	36,500
TOTAL SUB-HEAD M		14,01,051	16,19,000	15,69,000	12,71,000
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	64,720		62,000
6	6	(2) Pay of followers	1,100		1,100
		(3) Kit and clothing allowances	3,680		3,680
		(4) Miscellaneous allowances and expenses	4,500		3,850
		<i>Deduct</i> —Emergency cut in pay	1,710		360
TOTAL MINOR HEAD (a)			72,290	71,000	70,270
Carried over			72,290	71,000	70,702

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence 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 Instruments Office, Calcutta, in so far as army stores are concerned;
- (b) inspects all electrical and optical stores and signal stores for the army; and
- (c) inspects ordnance in the hands of troops.

Inspector of Ammunition, Kirkee—

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

Inspector of Gun Carriages and Vehicles, Jubbulpore—

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

Chemical Inspector, Rawalpindi—

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

Proof and Experimental Officer, Balasore—

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

Controller of Chemical Defence Research, Rawalpindi—

Carries out research work in connection with chemical defence.

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

Budget 1934-35 is less than budget 1933-34 by Rs. 3·48 lakhs due to :—

	In lakhs of Rupees.
Decreases—	
(1) Transfer of provision for the Chief Inspector of Stores and Clothing to Head 2-F. (a)	3·77
(2) Civilianisation of certain appointments of Store Keepers and other minor variations (net) . . . . .	.22
	3·99
Increases—	
(3) Entertainment of additional labour on account of increased output and increments to temporary establishments . . . . .	.36
(4) Smaller realisation on account of emergency cut in pay . . . . .	.15
	.51
Net decrease	3·48

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

Budget 1934-35 as compared with budget 1933-34. Variation is small.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34:	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	72,290	71,000	70,270
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
11	11	(1) Pay of officers .	2,26,920		2,19,000
193	220	(2) Pay of Indian ranks and other establishments	90,880		87,000
		(3) Kit and clothing allowances	1,620		1,400
		(4) Miscellaneous allowances and expenses	94,980		91,000
		<i>Deduct—Emergency cut in pay</i>	<i>7,360</i>		<i>10,800</i>
		TOTAL MINOR HEAD (b).	4,07,040	3,75,000	3,87,600
MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.					
Detailed heads—					
		(1) Pay of officers			
10	10	(2) Pay of British soldiers			
•	•	(3) Pay of establishments	1,35,740		1,38,300
		(4) Kit and clothing allowances			
		(5) Miscellaneous allowances and expenses			
		<i>Deduct—Emergency cut in pay</i>	<i>560</i>		<i>3,600</i>
		TOTAL MINOR HEAD (c).	1,35,180	1,38,000	1,34,700
		Carried over .	6,14,510	5,84,000	6,92,570

* 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, 1 technical recruiting officer, 3 assistant technical recruiting officers and 16 assistant recruiting officers (unseconded) for the whole year and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (viz., Rawalpindi including Peshawar and Kohat; Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom; Garhwal, Poona including Bangalore and Burma), 159 Indian paid recruiters and 12 menials. The clerical staff of the ordinary recruiting organisation consists of 43 combatant Indian ranks and that of the technical recruiting organisation consists of 6 civilian clerks.

Budget 1934-35 is less than budget 1933-34 by Rs. -19 lakh due to:—

	In lakhs of Rupees.
(1) Smaller provision under pay of officers due to an officer proceeding on leave <i>ex-India</i> . . . . .	.08
(2) Pay of Indian ranks and other establishments due to normal fluctuations . . . . .	.04
(3) Smaller miscellaneous allowances and expenses . . . . .	.04
(4) Larger realisation on account of emergency cut in pay . . . . .	.03
	.19

Minor Head (c)—Hill Sanatoria and Depôts.—The provision under this head represents the cost of sanatoria 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 sanatoria, with full powers to vary the establishments to suit local conditions to open sanatoria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

MAIN HEAD 2.--

Numbers,			Accounts,	Budget	Revised	Budget
1933*	1934-		1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		Rs.	Rs.	Rs.	Rs.
		Brought forward .		6,14,510	5,84,000	5,92,570
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		22,000		22,310
34	36	(2) Pay of British soldiers		75,300		85,500
12	12	(3) Pay of establishments		3,500		3,350
		(4) Kit and clothing allowances		2,600		2,980
		(5) Miscellaneous allowances and expenses		3,300		3,600
		<i>Deduct</i> —Emergency cut in pay		1,080		1,080
TOTAL MINOR HEAD (d).				1,05,620	1,04,000	1,16,660
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.						
Detailed heads—						
343*	343*	(1) Pay of religious teachers and other charges		1,02,000		98,000
TOTAL MINOR HEAD (e)				1,02,000	98,000	98,000
MINOR HEAD (f)—ANTI-MALARIAL MEASURES						
				85,000	78,000	85,000
MINOR HEAD (g)—VOCATIONAL TRAINING.						
Detailed heads—						
1	1	(1) Pay of officers		14,460		16,000
1	1	(2) Pay of British soldiers		3,270		3,900
2	2	(3) Pay of clerks		1,680		2,030
		(4) Kit and clothing allowances		100		100
		(5) Miscellaneous allowances and expenses		540		500
		<i>Deduct</i> —Emergency cut in pay		590		960
TOTAL MINOR HEAD (g)				19,460	21,000	21,570
Carried over				9,26,590	8,85,000	9,13,800

* 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 and Trimulgherry include military prisons 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 49 British warrant and non commissioned officers including 13 extra regimental employe~~es~~.

Budget 1934-35 is more than budget 1933-34 by Rs. .11 lakh due to expansion of detention barracks (.06) and normal fluctuations (.05).

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. In each Indian Infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised.

Budget 1934-35 is less than budget 1933-34 by Rs. .04 lakh based on past actuals.

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

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

Budget 1934-35 is more than budget 1933-34 by Rs. .02 lakh due to normal fluctuations.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1933.	1934.	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			9,26,590	8,85,000	9,13,800

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

MINOR HEAD (h) REST CAMPS.

Detailed heads—

..	..	(1) Pay of officers . . . . .	..	..	..
1	1	(2) Pay of British soldiers	6,760		6,790
4	4	(3) Pay of Indian officers and other ranks and establishments	3,870		3,900
43	43	(4) Pay of followers	8,250		8,400
		(5) Kit and clothing allowances	100		100
		(6) Miscellaneous allowances and expenses	1,130		830
		Deduct—Emergency cut in pay . . . . .	..		120
TOTAL MINOR HEAD (h) .			20,110	19,000	19,900

MINOR HEAD (i)—MISCELLANEOUS.

Detailed heads—

		(1) Donations and grants-in-aid to institutions and charitable and subsistence allowances	73,300		75,300
		(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) .			95,300	89,000	97,300

TOTAL SUB-HEAD N. 8,85,999 10,42,000 9,92,000 10,31,000

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	44,580		45,420
		(2) Contribution towards cost of Survey of India	3,51,500		3,51,500
		(3) Special Emergency Grant	1,40,000		1,40,000
		Deduct—Emergency cut in pay	2,080		1,920
TOTAL SUB-HEAD O .			3,89,063	5,34,000	4,46,000 5,35,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h)—Rest Camps.—The variation in budget 1934-35 as compared with budget 1933-34 is small.

Minor Head (t)—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 as are considered necessary by the Adjutant General in India.

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

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

(b) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

Budget 1934-35 is more than budget 1933-34 by Rs. .01 lakh due to provision for the moiety of pay charges of the fourth clerk, Kabul Legation, consequent on the decision to charge it to the Defence Services estimates.

Numbers.		MAIN HEAD 2.—			
1933- 24.	1934- 35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.					
Detailed heads—					
	(1) Working expenses		1,68,000		1,64,330
	(2) Land, buildings and plant . . . . .		..		..
	(3) Deduct—Proceeds from sale of land, etc. . . . .		..		..
	Deduct—Emergency cut in pay . . . . .		..		..
TOTAL MINOR HEAD (a)			1,68,000	1,64,000	1,64,330
MINOR HEAD (b)—CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	(1) Supervising establishment and other charges		13,650		13,290
	Deduct—Emergency cut in pay		650		620
TOTAL MINOR HEAD (b)			13,000	12,000	12,670
MINOR HEAD (c)—PROVISION FOR SMALL MEASURES			20,000	15,000	20,000
TOTAL SUB-HEAD P		1,75,299	2,01,000	1,91,000	1,97,000
SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.			2,21,000	42,000	2,13,000
TOTAL INDIA		5,99 67,407	6,11,95,000	6,13,68,000	6,21,09,000
SUB-HEAD R.—ENGLAND—					
(a) Military Training:					
	(1) Pay, officers		3,16,000		3,24,000
	(2) Other charges		16,000		14,000
	(3) Leave and deputation salaries, etc.				
(b) Army Education:					
	(1) Pay, officers		92,000		44,000
	(2) Other charges		58,000		40,000
	(3) Leave and deputation salaries, etc.		40,000		48,000
	(4) Sterling overseas pay		24,000		24,000
(c) Indian Army Service Corps:					
	(1) Pay, officers		6,64,000		6,40,000
	(2) Other charges		3,50,000		3,78,000
	(3) Establishment, etc. of M. T. Adviser		5,000		5,000
	(4) Leave and deputation salaries, etc. . . . .		..		..
Carried over			15,65,000		15,15,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Variation in Budget 1934-35 as compared with budget 1933-34 is small.

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

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

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

MAIN HEAD 2/11.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward		15,55,000		15,15,000
SUB-HEAD R.—ENGLAND—contd.				
(d) Remount Depots:				
(1) Pay, officers . . .		36,000		36,000
(2) Other charges . . .		7,000		8,000
(3) Leave and deputation salaries, etc. . . . .		..		..
(e) Veterinary Services:				
(1) Pay, officers		32,000		36,000
(2) Other charges		4,000		2,000
(f) Arsenals:				
(1) Pay, officers		1,40,000		1,24,000
(2) Other charges		3,92,000		3,80,000
(g) Medical Services:				
(1) Pay, officers		8,60,000		8,60,000
(2) Overseas pay and other charges		5,74,000		6,24,000
(3) Leave and deputation salaries, etc.		1,000		4,000
(4) Sterling overseas pay . . .		1,000		..
(h) Military Accounts offices:				
(1) Leave and deputation salaries, etc.		1,60,000		1,40,000
(2) Sterling overseas pay . . .		96,000		96,000
(i) Ecclesiastical Estab- lishments:				
(1) Leave and deputation salaries, etc.		24,000		18,000
(2) Sterling overseas pay . . .		28,000		28,000
(j) Administration of Can- tonments:				
(1) Leave and deputation salaries, etc.		1,08,000		1,08,000
(k) Ordnance Inspection:				
(1) Leave and deputation salaries, etc.		56,000		80,000
(2) Sterling overseas pay . . .		28,000		64,000
(l) Grain Crushing Depots and Flour Mills:				
(1) Stores for India . . . . .		..		..
(2) Leave and deputation salaries, etc. . . . .		..		..
(m) Sundry Administrative Services:				
(1) Pay and miscellaneous charges.		1,43,000		1,31,000
Deduct—Emergency deduc- tions from leave salaries.		13,000		13,000
TOTAL SUB-HEAD R.	41,94,354	42,42,000	44,50,000	42,41,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Sub-Head S—EXCHANGE ON ENGLISH EXPENDITURE	—14,663	..	—7,000	..
TOTAL EXPENDITURE—MAIN HEAD 2	6,41,47,098	6,54,37,000	6,58,11,000	6,63,50,000
RECEIPTS—				
India.				
Sub-head A—Military Training—				
(1) Contributions from Domi- nion Governments to- wards cost of training of their officers		11,000		11,000
(2) Contribution from Local Governments towards cost of training their students at Army schools		32,000		32,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD A	60,001	43,000	43,000	43,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States to- wards cost of training their students at Army schools		3,000		3,000
(2) Receipts from educa- tional institutions		4,84,000		4,87,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD B	3,79,575	4,87,000	4,87,000	4,90,000
Sub-Head C—Indian Army Service Corps—				
(1) Credits for services rendered by Govern- ment transport to civil and other depart- ments and individuals		12,000		3,000
(2) Miscellaneous		25,000		25,000
TOTAL SUB-HEAD C.	48,883	37,000	28,000	28,000

MAIN HEAD II.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—contd.				
India—contd.				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		11,000		16,000
(2) Miscellaneous . . . . .		..		9,000
TOTAL SUB-HEAD D	23,335	11,000	25,000	25,000
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.	577	1,000	1,000	1,000
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		7,000		6,000
TOTAL SUB-HEAD F.	6,088	7,000	7,000	6,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD G	65	..	1,000	..
Sub-Head H—Central Dis- posals Organisation—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD H . . . . .	—	..	..	..

ADMINISTRATIVE SERVICES—contd.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—contd.				
India—contd.				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		3,00,000		2,80,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . . . .		..	..	..
TOTAL SUB-HEAD I	2,82,875	3,00,000	2,70,000	2,80,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous		13,000		13,000
TOTAL SUB-HEAD J.	16,657	13,000	13,000	13,000
Sub-Head K—Ecclesiastical Establishments—				
(1) 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		2,05,000		2,00,000
(2) Receipts from class "B" lands of military Estate offices		32,000		28,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities		1,56,000		1,59,000
(4) Miscellaneous		27,000		33,000
TOTAL SUB-HEAD L	4,01,038	4,20,000	4,20,000	4,20,000

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>cont'd.</i>				
India—<i>cont'd.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous		1,000		1,000
TOTAL SUB-HEAD M.	407	1,000	1,000	1,000
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous		5,000		2,000
TOTAL SUB-HEAD N.	3,874	5,000	1,000	2,000
Sub-Head O—Miscellaneous services under the C. G. S.—				
(1) Miscellaneous . . . . .		..	..	..
TOTAL SUB-HEAD O. . . . . .	..	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
(1) Miscellaneous . . . . .		..	..	..
TOTAL SUB-HEAD P. . . . . .	..	..	..	..
TOTAL INDIA	12,23,375	13,27,000	12,99,000	13,11,000
Sub-Head R.—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . . .		..		..
(2) Recoveries of Service payments		6,000		5,000
(3) Hospital stoppages		16,000		40,000
(4) Miscellaneous				
Total Sub-Head R.—England	41,681	22,000	49,000	45,000
Sub-Head S.—Exchange	—145	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	12,64,911	13,49,000	13,48,000	13,56,000

FOR THE YEAR 1934-35.

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EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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	27,61,455	32,99,073	—5,37,618	23,55,000	33,35,000	—4,80,000	27,76,000	33,00,000	—5,24,000	28,19,000	33,99,000	—5,80,000
B.—INDIAN ARMY SERVICE CORPS.	2,02,324	2,954	1,99,870	2,17,000	5,000	2,12,000	2,00,000	2,000	1,98,000	2,09,000	3,000	2,06,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,25,46,885	12,32,002	1,13,18,883	1,14,76,000	5,52,000	1,09,23,000	1,20,83,000	5,83,000	1,15,00,000	1,15,39,000	7,15,000	1,08,24,000
D.—GRASS FARMS	39,99,503	2,57,161	37,42,342	44,81,000	2,91,000	41,90,000	39,50,000	3,24,000	36,26,000	43,52,000	3,71,000	39,81,000
E.—DAIRY FARMS.	25,45,905	25,79,789	—33,884	23,64,000	26,55,000	2,09,000	26,50,000	25,10,000	1,40,000	26,77,000	25,50,000	1,27,000
TOTAL INDIA	2,20,56,572	73,71,979	1,46,84,593	2,18,98,000	68,39,000	1,50,54,000	2,16,59,000	67,19,000	1,49,40,000	2,15,96,000	70,38,000	1,45,58,000
F.—ENGLAND	22,40,172	..	22,40,172	24,22,000	..	24,22,000	22,44,000	4,000	22,40,000	23,74,000	..	23,74,000
G.—EXCHANGE.	—5,623	..	—5,623	..	..	..	—4,000	..	—4,000	..	..	..
TOTAL MAIN HEAD 3/III	2,42,91,121	73,71,979	1,69,19,142	2,43,18,000	68,39,000	1,74,76,000	2,38,99,000	67,23,000	1,71,76,000	2,39,70,000	70,38,000	1,69,32,000

FOR THE YEAR 1934-35.

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EXPLANATIONS.

Budget 1934-35 is less than budget 1933-34 by 5.44 lakhs. The decrease is due to—

	In lakhs of Rs.
(1) Reduction in provision for new measures	4.45
(2) Increased receipts anticipated from sales of medical stores, transfer of surplus funds from Depreciation reserve and from Okara Farm profits	1.99
(3) Smaller expenditure in Grass and Dairy Farms mainly as a result of decrease in production charges	3.16
(4) Other minor reductions (net)	1.08
(5) Increased expenditure under Ordnance and Clothing Factories as a result mainly of increase in orders for manufacture	—5.24
	5.44

MAIN HEAD 3.—MANUFACTURING

Numbers,		Accounts, 1932-33. Ra.	Budget	Revised	Budget
1933- 34.	1934- 35.		Estimate, 1933-34. Rs.	Estimate, 1933-34. Ra.	Estimate, 1934-35. Rs.
EXPENDITURE.					
India.					
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.					
MINOR HEAD (a) Depot proper—Revenue—					
Detailed heads—					
389	389	(1) Pay of staff	4,43,320		4,42,800
217	212	(2) Pay of temporary staff	55,770		53,860
		(3) Incidental and miscellaneous expenses	30,650		30,600
		(4) Transportation	2,00,000		2,00,000
		(5) Expenditure on buildings	33,000		32,600
		(6) Depreciation transferred to capital	250		240
		(7) Materials purchased locally	17,42,900		17,13,000
		(8) Customs duty	2,84,500		2,75,000
		(9) <i>Deduct</i> :—Value of supplies made and services rendered to Royal Air Force, Royal Indian Marine and Military Engineer Services	20,000		15,000
		<i>Deduct</i> —Emergency out in pay	22,040		21,080
TOTAL MINOR HEAD (a) .			27,53,350		27,12,020
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	250		240
		(4) <i>Add</i> transfers <i>Deduct</i> to depreciation from reserve	250		240
TOTAL MINOR HEAD (b) .			..		..
Carried over			27,53,350		27,12,020

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 revenue.

5. Budget 1934-35 is less than budget 1933-34 by Rs. 38 lakh due to :—

In lakhs of rupees.

Decreases—

(1) Retirement of senior officers and posting of junior officers in their places partly counterbalanced by increments	. . . . . 05
(2) Materials purchased locally due to less requirements	. . . . . 30
(3) Customs duty due to smaller purchase of stores in England and employment of temporary labour 11 46

Increase—

(4) Less receipts for supplies made and services rendered 05
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Net decrease under depôts proper carried over 41
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Numbers.		MAIN HEAD 3.—MANUFACTURING			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			27,53,350		27,13,020
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concd.					
MINOR HEAD (c) Work-shops—Revenue—					
Detailed heads—					
29	29		(1) Pay of staff	60,120	60,920
84	84		(2) Pay of temporary staff	28,350	28,400
			(3) Incidental and miscellaneous expenses	2,860	1,000
			(4) Transportation . . . . .	..	..
			(5) Expenditure on buildings	8,000	8,100
			(6) Depreciation transferred to capital	9,640	9,000
			(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	10,000	2,500
			<i>Deduct</i> —Emergency cut in pay	10,000	2,500
				3,320	3,420
TOTAL MINOR HEAD (c) .			85,650		99,000
14	14		Minor Head (d) Work-shops—Power charges	16,000	8,300
			<i>Deduct</i> —Emergency cut in pay . . . . .	..	320
TOTAL MINOR HEAD (d) .		..	16,000	..	7,980
MINOR HEAD (e) Work-shops—Capital—					
Detailed heads—					
			(1) Expenditure in India on plant and machinery financed from depreciation reserve	6,510	2,560
			(2) Expenditure in England on plant and machinery financed from depreciation reserve . . . . .	..	2,430
			(3) <i>Deduct</i> —Depreciation	9,640	9,000
			(4) <i>Add/Deduct</i> transfers to/from depreciation reserve	3,130	4,010
TOTAL SUB-HEAD A .		27,61,455	28,55,000	27,76,000	28,19,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.		In lakhs of rupees.
Net decrease under depôts proper brought forward . . . . .	. . . . .	.41
Workshops—		
<i>Increase—</i>		
Leas receipts for supplies made and services rendered . . . . .	. . . . .	.15
<i>Decrease—</i>		
Smaller power charges and incidental and miscellaneous expenses . . . . .	. . . . .	.10
Net increase under workshops . . . . .	. . . . .	.05
Total decrease under Sub-head A. . . . .	. . . . .	.36

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1933	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.	Rs.	1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BAKERRIES.					
Detailed heads—					
976	976	(1) Pay of establishment	1,91,400		1,85,530
		(2) Kit and clothing allowances	7,000		6,200
		(3) Incidental and miscellaneous expenses	7,000		5,000
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (a)			2,05,400		1,96,730
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay of establishment	3,860		3,800
169	169	(2) Pay of reservists	7,000		8,000
		(3) Kit and clothing allowances	470		420
		(4) Incidental and miscellaneous expenses	270		50
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (b)			11,600		12,270
TOTAL SUB-HEAD B		2,02,824	2,17,000	2,00,000	2,09,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a). Revenue.					
Detailed Heads—					
845	826	(1) Pay of permanent staff	27,00,120		26,20,480
		(2) Incidental and miscellaneous expenses	2,67,900		2,70,000
		(3) Transportation	3,30,000		3,50,170
		(4) Pay of temporary staff	38,00,400		38,89,700
			80,000		50,000
		(5) Depreciation transferred to capital	10,63,330		10,18,980
		(6) Customs duty	1,50,000		1,70,000
		(7) Materials purchased locally including rupee tender purchases	29,42,900		31,92,370
			5,64,200		2,15,000
		(8) Expenditure on buildings, etc., not chargeable to capital	6,52,830		7,39,540
		(9) Deduct—Value of purchases or work charged to works, plants and other stores financed from new grants.	98,520		91,930
Carried over			1,24,53,160		1,24,24,310

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a)—Bakeries.—See explanations on page 79. The decrease of Rs. 9 lakh in budget 1934-35 as compared with budget 1933-34 is based on past actuals.

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

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, ammunition, 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, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Ra.	Ra.	Ra.	Ra.
Brought forward		1,24,53,160		1,24,24,310
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—<i>concid.</i>				
MINOR HEAD (a) Revenue—<i>concid.</i>				
<i>Detailed Heads—<i>concid.</i></i>				
(10) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from depreciation		5,40,070		4,67,310
(11) <i>Deduct</i> —Sale proceeds of scrap and waste		3,33,340		3,00,000
(12) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Marine and Military Engineer Services		23,750		20,000
<i>Deduct</i> —Emergency out in pay		2,75,000		2,58,000
TOTAL MINOR HEAD (a)		1,12,76,000		1,13,79,000
MINOR HEAD (b) Capital.				
<i>Detailed Heads—</i>				
(1) Expenditure by M. E. S. on land, works, plant, etc., financed from new grants		1,01,430		68,070
(2) Expenditure by Factories on land, works, plant, etc., financed from new grants		98,520		91,930
(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		2,13,930		70,690
(5) Expenditure by Factories on land, works, plant, etc., financed from depreciation		5,40,070		4,67,310
(6) Purchases in England financed from depreciation		98,000		62,000
(7) <i>Deduct</i> —Depreciation on buildings		3,79,410		3,77,430
(8) <i>Deduct</i> —Depreciation on machinery		6,83,920		6,41,500
(9) * <i>Add/Deduct</i> —Transfer to/from depreciation reserve		*2,13,330		*4,18,980
TOTAL MINOR HEAD (b)		2,00,000		1,60,000
TOTAL SUB-HEAD C.	1,25,46,885	1,14,76,000	1,20,83,000	1,15,39,000

ESTABLISHMENTS (INCLUDING STORES)—*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 1934-35 is more than budget 1933-34 by Rs. 1.03 lakhs. The decrease is due to:—

In lakhs of rupees.

Increases—

Increased expenditure due to larger demands placed on Factories	3.79
Expenditure on buildings not chargeable to capital due to increased repairs, etc.	.87
Smaller recoveries from sales, etc.	1.22
Smaller realisations from emergency cut in pay	.17
Other minor variations	.01
	<hr/> 6.06

Decreases—

Pay of permanent staff due chiefly to retrenchments	.80
Depreciation transferred to Capital	.44
Smaller provision for new demands	3.79
	<hr/> 5.03

Net increase 1.03

Minor head (b) Capital.—Budget 1934-35 is less than budget 1933-34 by .40 lakhs due to reduced building programme

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1933-	1934-	Accounts,	Budget	Revised	Budget
34.	35.	1932-33.	Estimate,	Estimate,	Estimate,
SUB-HEAD D.—GRASS FARMS.		Rs.	Rs.	Rs.	Rs.
MINOR HEAD (a) Revenue.					
Detailed heads—					
258	248	(1) Pay of permanent staff	4,64,080		4,39,100
		(2) Pay of temporary staff	61,900		62,120
		(3) Kit, clothing and food allowances	14,500		14,500
		(4) Incidental and miscellaneous expenses.	3,41,000		2,94,030
		(5) Transportation	2,90,000		3,19,160
		(6) General standing charges	2,04,000		1,88,300
		(7) Depreciation transferred to capital	1,08,460		1,10,560
		(8) Production charges	12,99,800		11,38,740
		(9) Purchase of fodder	16,97,260		17,35,000
		(10) Customs duty	600		1,790
		(11) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.	400		600
		(12) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.	9,800		5,410
		<i>Deduct</i> —Emergency cut in pay	23,400		20,290
TOTAL MINOR HEAD (a)			44,46,000		42,77,000
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	1,19,640		1,37,170
		(3) Expenditure in England financed from depreciation reserve	..		..
		(4) Expenditure in India financed from Okara Farm profits	35,000		75,000
		(5) Expenditure in England financed from Okara Farm profits			
		(6) <i>Do not</i> —Depreciation	1,08,460		1,10,560
		(7) <i>Add/Deduct</i> —Transfer to/from depreciation reserve	13,180		26,610
TOTAL MINOR HEAD (b)			35,000		75,000
TOTAL SUB-HEAD D		39,99,503	44,81,000	39,50,000	43,52,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. 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 1932-33 were 1,62,643 tons. Fodder is obtained partly by production and partly by purchase. During 1932-33 the quantities actually dealt with were 1,54,209 tons (including purchases by the Indian Army Service Corps); of this 87,274 tons were produced at a cost of Rs. 26.79 per ton and 69,955 tons were purchased at Rs. 32.62 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

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

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

6. Budget 1934-35 is less than budget 1933-34 by Rs. 1.29 lakhs due to:—

	In lakhs of rupees.
<i>Decreases—</i>	
(1) Less production charges	1.61
(2) Smaller incidental and miscellaneous expenses . . . . .	.47
(3) Less expenditure on general standing charges . . . . .	.16
(4) Normal fluctuation in pay of permanent staff . . . . .	.25
	2.49
<i>Increases—</i>	
(5) Larger purchase of fodder owing to surplus stock having been eaten down . . . . .	.38
(6) Larger transportation charges . . . . .	.29
(7) Larger capital works financed from Okara Farm profits . . . . .	.40
(8) Other minor variations . . . . .	.13
	1.20
Net decrease.	1.29

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1933-	1934-	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
34.	35.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS.					
MINOR HEAD—(a) Revenue.					
Detailed heads—					
294	297	(1) Pay of Administrative staff.	1,13,850		1,10,100
		(2) Pay of permanent staff	3,80,000		3,70,000
		(3) Pay of temporary staff	3,05,000		3,01,000
		(4) Incidental and miscellaneous expenses.	2,17,000		2,10,000
		(5) Transportation.	1,90,000		1,70,000
		(6) General standing charges	1,70,500		1,63,000
		(7) Depreciation transferred to capital	2,14,700		1,85,000
		(8) Production charges	10,53,000		9,37,000
		(9) Purchase of dairy produce	2,20,000		1,85,000
		(10) Customs duty	2,000		7,000
		(11) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.	..		200
		(12) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.	13,000		13,000
		<i>Deduct</i> —Emergency cut in pay.	24,050		22,900
TOTAL MINOR HEAD (a).			28,29,000		26,02,000
MAJOR HEAD (b) Capital—					
Detailed heads—					
		(1) Expenditure in India on land, etc., financed from new grants	..		..
		(2) Expenditure in India financed from depreciation reserve	2,06,700		1,88,260
		(3) Expenditure in England financed from depreciation reserve	22,000		21,000
		(4) Expenditure in India financed from Okara Farm profits	35,000		75,000
		(5) Expenditure in England financed from Okara Farm profits			
		(6) <i>Deduct</i> —Depreciation.	2,14,700		1,85,000
		(7) <i>Add/Deduct</i> —Transfer to/from depreciation reserve	14,000		24,260
TOTAL MINOR HEAD (b).			35,000		75,000
TOTAL SUB-HEAD E.		25,45,905	28,64,000	26,50,000	26,77,000
TOTAL INDIA		2,20,56,572	2,18,93,000	2,16,59,000	2,15,96,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3.-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, Deoli, 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 1932-33 were 5,177 tons at an average sale rate of Rs. 0-2-0-2 per lb. and 414 tons of butter at an average sale rate of Rs. 1-2-0 per lb. These quantities represent in the case of milk 18-92 per cent. sales to Government Hospitals and institutions and 81-08 per cent. to other customers and in the case of butter 6-73 per cent. to Government Hospitals and institutions and 93-27 per cent. to others (Officers, troops, and families, messes and institutions).

5. Budget 1934-35 is less than budget 1933-34 by Rs. 1-87 lakhs. The variations are :—

	In lakhs of rupees.
<i>Decreases—</i>	
(1) Pay and allowances of staff and general standing charges incidental and miscellaneous expenses and transportation charges	52
(2) Depreciation charges	30
(3) Production charges	1-16
(4) Purchase of dairy produce	35
	2-33
<i>Increases—</i>	
(5) Capital works financed from Okara Farm profits	40
(6) Customs duty and other charges	06
	46
	1-87

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Stores for India—				
(1) Medical Store Depots . . . . .	..	11,40,000		11,00,000
(2) Ordnance and Clothing Factories		{ 5,34,000		6,16,000
		{ 66,000		..
(3) Grass Farms		4,000		4,000
(4) Dairy Farms		4,000		4,000
(b) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous charges		24,000		24,000
(2) Sterling overseas pay		5,000		5,000
(c) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous charges		20,000		20,000
(2) Leave and deputation salaries		3,60,000		3,48,000
(3) Miscellaneous expenditure— Recruitments		1,000		1,000
(4) Final pay and travelling expenses		20,000		24,000
(5) Sterling overseas pay		1,80,000		1,64,000
(d) Grass Farms—				
(1) Pay and miscellaneous charges		44,000		28,000
(e) Dairy Farms—				
(1) Pay and Miscellaneous charges . . . . .		..
(2) Leave and deputation salaries		24,000		43,000
(3) Final pay and travelling expenses		1,000		—
(4) Sterling overseas pay		8,000		6,000
Deduct—Emergency deductions from leave salaries		13,000		13,000
TOTAL SUB-HEAD F.—ENGLAND	22,40,172	24,22,000	22,44,000	23,74,000
SUB-HEAD G.—EXCHANGE	—5,623	..	—4,000	..
TOTAL EXPENDITURE - MAIN HEAD 3	2,42,91,121	2,43,15,000	2,38,99,000	2,39,70,000

FOR THE YEAR 1934-35.

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RRECEIPTS.				
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus stores		--		2,000
(2) Proceeds from sale of obsolete stores		2,000		13,500
(3) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depot proper		33,21,500		33,65,000
(4) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by workshops		9,500		8,000
(5) Transfer of surplus from depreciation reserve		2,000		4,000
(6) Miscellaneous		--		6,500
TOTAL SUB-HEAD A	32,99,073	33,35,000	33,00,000	33,99,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous		5,000		3,000
TOTAL SUB-HEAD B	2,954	5,000	2,000	3,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus stores		30,000		20,000
(2) Proceeds from sale of obsolete stores		72,000		35,000
(3) Value of work done for non-military depart- ments and private bodies		75,000		60,000
(4) Transfer of surplus from depreciation reserve		2,00,000		4,19,000
(5) Miscellaneous		1,76,000		1,81,000
TOTAL SUB-HEAD C	12,33,002	5,53,000	5,83,000	7,15,000

FOR THE YEAR 1934-35.

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised, Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concl'd.				
INDIA—concl'd.				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder		89,600		90,000
(2) Proceeds from sale of vegetables		1,30,400		1,30,000
(3) Miscellaneous		1,000		1,000
		<u>2,21,000</u>		<u>2,21,000</u>
(4) Okara Farm gross receipts				5,05,000
(5) Deduct—Okara Farm gross expenditure				<u>3,55,000</u>
(6) Net receipts from Okara Farm		70,000		1,50,000
TOTAL SUB-HEAD D	<u>2,57,161</u>	<u>2,91,000</u>	<u>3,24,000</u>	<u>3,71,000</u>
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		24,55,000		23,72,000
(2) Proceeds from sale of grain and fodder		1,40,000		1,16,000
(3) Miscellaneous		60,000		62,000
TOTAL SUB-HEAD E	<u>25,79,789</u>	<u>26,55,000</u>	<u>25,10,000</u>	<u>25,50,000</u>
TOTAL INDIA	<u>73,71,979</u>	<u>68,39,000</u>	<u>67,19,000</u>	<u>70,38,000</u>
SUB-HEAD F.—ENGLAND . . . . .	..	..	4,000	..
SUB-HEAD G.—EXCHANGE . . . . .	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>73,71,979</u>	<u>68,39,000</u>	<u>67,23,000</u>	<u>70,38,000</u>

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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 . . .	68,57,138	..	68,57,138	74,03,000	..	74,03,000	72,12,000	..	72,12,000	72,90,000	..	72,90,000
B.—STAFF OF COM- MANDS . . .	83,41,371	..	83,41,371	84,70,000	..	84,70,000	82,93,000	..	82,93,000	84,50,000	..	84,50,000
C.—STAFF OF DIS- TRICTS AND BRI- GADRS . . .	71,19,657	..	71,19,657	77,00,000	..	77,00,000	76,64,000	..	76,64,000	76,68,000	..	76,68,000
MISCELLANEOUS RECEIPTS . . .	..	63,543	-63,543	..	50,000	-50,000	..	50,000	-50,000	..	50,000	-50,000
TOTAL INDIA	1,73,18,166	63,543	1,72,54,623	1,85,73,000	50,000	1,85,23,000	1,81,69,000	50,000	1,81,19,000	1,84,08,000	50,000	1,83,58,000
D.—ENGLAND . . .	10,96,803	2,857	10,93,946	11,77,000	..	11,77,000	10,24,000	1,000	10,23,000	10,99,000	..	10,99,000
E.—EXCHANGE . . .	-3,623	-2	-3,621	..	..	..	-2,000	..	-2,000	..	..	..
TOTAL MAIN HEAD 4-IV	1,84,10,846	65,898	1,83,44,948	1,97,50,000	50,000	1,97,00,000	1,91,91,000	51,000	1,91,40,000	1,95,07,000	50,000	1,94,57,000

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 at Army Headquarters is organized in four principal branches:—

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

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

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

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

8. *The Master-General of the Ordnance Branch.*—The branch consists of 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 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 unserviceable 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 advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, and the Signal Officer-in-Chief 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. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8-Military Engineer Services) is the technical adviser.

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

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

Budget 1934-35 is less than budget 1933-34 by Rs. 2.43 lakhs due to—

In lakhs of Rupees.

Decreases—

(1) Printing and Stationery	2.00
(2) Transfer of provision for I. A. O. C. subordinate personnel in Commands and Districts	1.77
(3) Other miscellaneous items net . . . . .	.22
	3.99

Increases—

(4) Transfer of Signal Officer in Chief and his staff to Army Headquarters and Commander Royal Tank Corps to Northern Command and provision for additional intelligence officers in Bengal	1.08
(5) Smaller realisations from emergency deductions from pay . . . . .	.48
	1.56

Net decrease 2.43

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	3	2	2	1	..
Brigadiers-Directors . . . . .	..	..	..	3	3	3	4	1(d)
Deputy Directors (Services) . . . . .	..	..	..	..	3	3	1(g)	..
Staff officers (1st grade) . . . . .	..	..	1	5	8	2	5	..
Staff officers (2nd grade)	1	..	1	16	6	11	6	..
					2(d)			
Staff officers (3rd grade) . . . . .	..	..	..	12	4	4	3	..
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)	..	(3)(c)	2(e)	2(f)	6(h)	1(l)
TOTAL	8	8	5	43	35	31	31	2
				(3)				
Superintendents . . . . .	..	..	3	6	12	9	21	..
Clerks—								
1st division	1	..	8	26	40	32	61	3
2nd division	2	..	14	36	49	32	80	6
3rd division . . . . .	..	..	18	27	47	36	94	5
Technical . . . . .	..	..	..	12	..	3	2	2
Temporary establishment . . . . .	..	..	..	..	..	3(k)	36	3
Draughtsman . . . . .	..	..	..	..	..	..	1	..
Translators . . . . .	..	..	..	6	..	..	..	..
Office servants	3	..	19	74	95	61	96	3
Security staff . . . . .	..	..	..	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s, household	1	..	..	..	..	..	..	..
"Fauji Akhbar" clerical establishment . . . . .	..	..	..	14	..	..	..	..
Assistant and Sub-Assistant Surgeons . . . . .	..	..	..	..	2	..	..	..
TOTAL	7	..	62	216	245	176	391	22

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	(c) 1 Attached officer and 2 Interpreter officers.
13	10	..	34	..	57	(d) Civilians.
7	..	9(i)	..	..	16	(e) Chief principal matron and 1 additional medical officer for Army Headquarters.
21	11	24	15	25	96	(f) 1 Railway concentration officer and 1 Inspector of messing.
43	25	9	67	53	197	(g) Inspector of L. A. O. C. Services.
23	11	1	55	..	90	(h) 1 Chief Inspector of stores and clothing 2 Technical officers, 1 Civil Engineer Adviser and 2 Assistant Civil Engineer Advisers.
..	..	..	20	..	20	(i) Includes 2 Inspectors—L. A. S. C.
..	..	..	(39)	..	(39)	(j) 1 Attached officer—Grass Farms, and 3 Remount officers.
11	8	..	(13)	..	19	(k) Employed during the Delhi season only.
18	..	..	..	..	18	(l) Officer on special duty appointed upto 24th September 1934.
13	1(m)	4(j)	6	..	24	(m) Commander, Royal Tank Corps.
(3)			(5)	..	(8)	
163	72	51	210	78	574	
(3)			(57)		(60)	
51						
171						
219						
227						
19						
42						
1						
6						
351						
15						
1						
14						
2						
1,119						

MAIN HEAD 4.—ARMY HEADQUARTERS.

Number .		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.					
Detailed heads—					
1	1				
			1,01,370		1,01,470
7	7		92,000		92,860
7	7		17,210		17,510
			1,50,000		1,50,000
			15,400		14,000
			50,000		50,000
			13,980		13,640
			4,12,000	4,24,000	4,12,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
8	8		99,140		94,600
		
			5,149		4,600
			94,000	94,000	90,000
TOTAL MINOR HEAD (b)					
			5,06,000	5,18,000	5,02,000
Carried over					

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (b) Personal Staff of Governor General.—Budget 1934-35 is less than budget 1933-34 by Rs. .04 lakh due to normal fluctuation.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1933-	1934-		1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		Rs.	1933-34.	1933-34.	1934-35.
				Rs.	Rs.	Rs.
		Brought forward .		5,06,000	5,18,000	5,02,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
Detailed heads—						
5	5	(1) Pay of officers . . .		1,03,150		1,03,570
62	62	(2) Pay of establishment .		1,17,570		1,18,470
		(5) Miscellaneous allow- ances and expenses .		26,720		26,930
		Deduct—Emergency out in pay		11,440		10,970
		TOTAL MINOR HEAD (c) .		2,38,000	2,38,000	2,38,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.						
Detailed heads—						
41	43	(1) Pay of officers . . .		8,02,820		8,58,090
202	202	(2) Pay of establishment .		3,18,020		3,24,000
		(3) Tour expenses of the Chief of the General Staff		15,000		15,000
		(4) Miscellaneous allow- ances and expenses .		2,14,660		2,18,600
14	14	(5) Fauji Akhbar establish- ments and other charges .		78,290		78,930
		Deduct—Emergency cut in pay		57,790		58,620
		TOTAL MINOR HEAD (d)		13,71,000	13,80,000	14,38,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
Detailed heads—						
18	20	(1) Pay of officers of the Adjutant General's branch proper		3,79,430		4,01,400
10	10	(2) Pay of officers of Medical Directorate .		2,49,070		2,43,790
5	5	(3) Pay of officers of the Judge Advocate General's branch		95,160		95,900
				7,23,660		7,41,090
		Deduct—Probable savings		10,000		
		Carried over		7,13,660		7,41,090
				21,13,000	21,14,000	21,74,000

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

Minor Head (d) General Staff Branch.—Budget 1934-35 is more than budget 1933-34 by Rs. .65 lakh due to the retransfer of the Signal Officer-in-Chief and his staff from the Signal Training Centre (Head 1) to the Army Headquarters (.47), normal fluctuations in rates of pay of officers and establishments (.14), and larger miscellaneous allowances and expenses (.04).

Minor Head (e) Adjutant General's Branch.—Budget 1934-35 is more than budget 1933-34 by Rs. .15 lakh due mainly to the revival of the appointment of the Assistant Adjutant General (Pay and Pensions).

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.	Rs.	Rs.	Rs.	Rs.
Broughtforward. . .			21,13,000	21,14,000	21,74,000
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			7,13,660		7,41,090
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH— <i>concl'd.</i>					
Detailed heads— <i>cont'd.</i>					
148	153	(4) Pay of establishment of the Adjutant General's branch proper . . .	2,79,700		2,76,390
77	79	(5) Pay of establishment of Medical Directorate . . .	1,67,360		1,71,280
13	13	(6) Pay of establishment of the Judge Advocate General's Branch. . .	20,360		21,040
<i>Deduct—Probable savings . . .</i>			9,650		
			4,57,770		4,68,710
(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper . . .			50,000		53,280
(8) Miscellaneous allowances and expenses of Medical Directorate. . .			40,620		31,000
(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch . . .			4,000		4,000
<i>Deduct—Charges for Auxiliary and Territorial Forces . . .</i>			..		19,350
<i>Deduct—Emergency cut in pay . . .</i>			63,050		60,730
TOTAL MINOR HEAD (e)			12,03,000	12,03,000	12,18,000
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.					
Detailed heads—					
52	31	(1) Pay of officers . . .	6,74,600		6,73,080
173	173	(2) Pay of establishment . . .	3,33,670		3,33,930
(3) Miscellaneous allowances and expenses . . .			90,000		86,490
<i>Deduct—Emergency cut in pay . . .</i>			54,270		49,500
TOTAL MINOR HEAD (f).			10,44,000	10,30,000	10,44,000
Carried over			43,60,000	43,47,000	44,36,000

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1933.	1934-		1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		Ra.	Ra.	Ra.	Ra.
		Brought forward .		43,60,000	43,47,000	44,36,000
		SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>				
		MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH.				
		Detailed heads—				
21	21	(1) Pay of officers of the Master General of Ordnance branch proper		4,38,860		4,52,640
5	5	(2) Pay of officers of Contracts Directorate .		1,06,840		1,06,080
5	5	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision) . . .		84,330		84,240
				6,30,030		6,42,960
212	212	(4) Pay of establishment of the Master General of Ordnance branch proper . . .		4,44,330		4,57,410
93	105	(5) Pay of establishment of Contracts Directorate.		1,95,830		1,95,830
70	74	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision) .		1,28,110		1,30,000
				7,68,270		7,83,240
		Carried over .		13,98,300		14,26,200
				43,60,000	43,47,000	44,36,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g) Master General of Ordnance Branch.—Budget 1934-35 is more than budget 1933-34 by Rs. .30 lakh due to normal fluctuation in rates of pay of officers (.12), provision for temporary establishments for full year instead of 7 months and annual increments (.16) and short realisation of emergency cut in pay (.04) partly counterbalanced by a saving under miscellaneous allowances and expenses (.02).

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers:		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward			43,60,000	43,47,000	44,36,000
			13,98,300		14,26,200
SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.					
MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH—cont'd.					
Detailed heads—concl'd.					
(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper			53,400		51,170
(8) Miscellaneous allowances and expenses of Contracts Directorate			45,000		45,000
(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)			20,000		20,000
Deduct—Emergency cut in pay			76,700		72,370
TOTAL MINOR HEAD (g).			14,40,000	14,61,000	14,70,000
MINOR HEAD (h) CENTRAL REVISION SECTION.					
Detailed heads—					
2 1 (1) Pay of officers			41,740		19,930
27 22 (2) Pay of establishment			54,940		51,410
(3) Miscellaneous allowances and expenses			8,260		5,940
Deduct—Emergency cut in pay			4,940		3,280
TOTAL MINOR HEAD (h)			98,000	95,000	74,000
MINOR HEAD (i) DIRECTOR OF REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			3,620		8,330
(2) Printing and Stationery			15,00,000		13,00,000
(3) Miscellaneous			1,440		1,730
Deduct—Emergency cut in pay			60		60
TOTAL MINOR HEAD (i).			15,05,000	13,09,000	13,10,000
TOTAL SUB-HEAD A:		68,57,138	74,03,000	72,12,000	72,90,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS:

Minor Head (h) Central Revision Section.—Budget 1934-35 is less than budget 1933-34 by Rs. 24 lakh due mainly to the reduction of the appointment of Assistant Director of Regulations and Forms and clerical establishments.

Minor Head (i) Director of Regulations and Forms.—Budget 1934-35 is less than budget 1933-34 by Rs. 1.95 lakhs due mainly to the reduction in printing and stationery charges.

		MAIN HEAD 4/IV.—ARMY HEADQUARTERS,			
Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1933-33.	Estimate,	Estimate,	Estimate,
24.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—STAFF OF COM- MANDS.					
Detailed heads—					
121	123	(1) Pay of officers . . .	26,98,990		27,50,370
304	291	(2) Pay of establishment			
(21)	(20)	other than menials . . .	6,24,240		5,88,280
		(3) Pay of menials . . .	30,000		30,500
		(4) Kit and clothing			
		allowances . . .	7,000		7,000
		<i>Tour expenses of General</i>			
		<i>Officers Commanding-</i>			
		<i>in-Chief</i> . . .	..		..
		(5) Miscellaneous allow-			
		ances and expenses . . .	1,16,000		1,09,500
		(6) Grant for unforeseen			
		expenditure . . .	1,72,000		1,72,000
		<i>Deduct—Charges for</i>			
		<i>Auxiliary and</i>			
		<i>Territorial Forces</i> . . .	..		41,430
		<i>Deduct—Emergency out</i>			
		<i>in pay</i> . . .	1,78,230		1,66,220
TOTAL SUB-HEAD B.		33,41,371	34,70,000	32,93,000	34,50,000
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES-					
Detailed heads—					
281	288	(1) Pay of officers . . .	58,08,930		59,08,670
(54)	(57)				
789	765	(2) Pay of establishment			
(52)	(54)	other than menials . . .	16,71,930		16,21,220
		(3) Pay of menials . . .	67,000		67,000
		(4) Kit and clothing al-			
		lowances . . .	23,000		20,000
		(5) Miscellaneous allow-			
		ances and expenses . . .	4,11,840		3,85,000
		(6) Grant for unforeseen			
		expenditure . . .	1,11,000		1,11,000
		<i>Deduct—Charges for</i>			
		<i>Auxiliary and</i>			
		<i>Territorial Forces.</i>			74,570
		<i>Deduct—Emergency</i>			
		<i>out in pay</i> . . .	3,93,700		3,70,320
TOTAL SUB-HEAD C.		71,19,657	77,00,000	76,64,000	76,68,000
TOTAL INDIA		1,73,18,166	1,85,73,000	1,81,69,000	1,84,08,000

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

Budget 1934-35 is less than budget 1933-34 by Rs. .20 lakh and is due to transfer of provision for I. A. O. C. subordinate personnel to Head 2—F (.60) partly counterbalanced by increase due to the transfer of provision for the Commander, Royal Tank Corps, Northern Command (.21), smaller realisation from emergency cut in pay (.12) and other variations net (.07).

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

Budget 1934-35 is less than budget 1933-34 by Rs. .32 lakh and is due to transfer of provision of I. A. O. C. subordinate personnel to Head 2—F (1.17) partly counterbalanced by increased provision for intelligence officers in Bengal (.36), smaller realisations from emergency deductions from pay (.23) and other variations net (.26).

Numbers.		MAIN HEAD 4/IV.—ARMY HEADQUARTERS,			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND :					
(a) Army Headquarters—					
			1,84,000		1,84,000
			40,000		36,000
			92,000		88,000
			8,000		12,000
(b) Staff of Commands—					
			1,68,000		1,52,000
			44,000		48,000
(c) Staff of Districts and Brigades—					
			4,28,000		3,76,000
			1,16,000		1,04,000
(d) Staff : Overseas pay and other charges .					
			1,00,000		1,02,000
			3,000		3,000
TOTAL SUB-HEAD D.— ENGLAND		10,96,303	11,77,000	10,24,000	10,99,000
SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE .		—3,623	..	—2,000	..
TOTAL EXPENDITURE— MAIN HEAD 4		1,84,10,846	1,97,50,000	1,91,91,000	1,95,07,000
Receipts—					
SUB-HEAD A.—INDIA—					
		63,543	50,000	50,000	50,000
SUB HEAD B.—England : Staff-miscel- laneous. . . .					
		2,357	..	1,000	..
SUB-HEAD C.—Exchange					
		—2
TOTAL RECEIPTS—MAIN HEAD IV		65,898	50,000	51,000	50,000

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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-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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 .	2,88,39,845	22,65,455	2,15,74,390	3,09,30,000	22,98,000	2,86,32,000	2,25,79,000	22,00,000	2,03,79,000	2,58,55,000	22,83,000	2,35,72,000
B—ANIMALS (RE-MOUNTS) . . .	16,18,896	2,81,689	13,37,207	20,51,000	2,50,000	18,01,000	20,00,000	2,00,000	18,00,000	21,27,000	2,50,000	18,77,000
C—INDIAN ARMY ORDNANCE CORPS	89,05,724	91,13,491	-2,07,767	74,46,000	1,05,38,000	-80,92,000	62,52,000	98,72,000	-86,20,000	64,79,000	86,68,000	-21,89,000
D—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH .	30,394	1,162	29,232	24,000	1,000	23,000	26,000	3,000	23,000	20,000	3,000	17,000
TOTAL INDIA .	3,43,94,859	1,16,61,797	2,27,33,062	4,04,51,000	1,30,87,000	2,73,64,000	3,08,57,000	1,22,75,000	1,85,82,000	3,44,81,000	1,12,04,000	2,32,77,000
E—ENGLAND .	43,59,438	3,37,883	40,21,555	40,67,000	4,90,000	35,77,000	34,13,000	4,86,000	29,27,000	58,84,000	3,73,000	55,11,000
F—EXCHANGE .	-14,468	-723	-13,740	..	..	..	-6,000	-1,000	-5,000	..	..	..
TOTAL HEAD 5/V.	3,87,39,829	1,19,98,952	2,67,40,877	4,45,18,000	1,35,77,000	3,09,41,000	3,42,84,000	1,27,60,000	2,15,04,000	4,03,67,000	1,15,77,000	2,87,90,000

EXPLANATIONS.

The value of stock on 31st March 1933 of the following categories of stores was as given below :—

Clothing :—

Uniforms	37,84,000
Boots, etc.	29,57,000
Necessaries	30,92,000
Cloth and other materials	1,43,000
Head dresses	8,79,000
Miscellaneous	43,94,000
Total clothing	1,52,49,000
Provisions	44,03,000
Grain and salt for animals	4,89,000
Fuel and light	1,86,000
Petrol and lubricants	5,81,000

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.	1933-34.		1934-35.	
		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	20,27,400	11,40,000	19,88,000	11,00,000
Ordnance and clothing factories	Head 3-C	37,53,100	6,00,000	36,39,370	6,16,000
Grass farms	Head 3-D	21,40,750	4,000	22,01,000	4,000
Dairy farms	Head 3-E	11,25,500	4,000	12,40,000	4,000
		90,46,750	17,48,000	99,68,370	17,24,000
Total provision in head 3		1,07,94,750		1,07,92,370	
Total provision in head 5 (Gross)		4,68,00,900		4,22,70,070	
Grand total of stores purchased for the army in India		5,75,95,650		5,30,62,440	

The total gross provision made in 1934-35 in India and England for ordnance and clothing stores is as follows :—

India	Rs. 67,50,000
England	25,85,000
Manufacture in the Ordnance and Clothing factories	1,23,87,000
Total	2,17,22,000

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,				
EXPENDITURE:	Accounts,	Budget	Revised	Budget
INDIA:	1932-33.	Estimate,	Estimate,	Estimate,
SUB-HEAD A.—INDIAN ARMY SER- VICE CORPS.	Ra.	Rs.	Ra.	Rs.
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		56,00,000		53,79,000
(2) Central purchases		99,69,700		87,34,000
(3) Value of stores returned		2,000		4,000
(4) Customs duty		70,000		30,000
(5) Bonus paid under sliding scale of rations scheme		3,50,000		3,50,000
		<u>1,59,91,700</u>		<u>1,44,97,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F. and Military Farms		1,13,200		1,44,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		50,500		3,000
		<u>1,63,700</u>		<u>1,47,000</u>
Net cash expenditure under (a)	1,42,15,577	1,58,23,000	1,35,60,000	1,43,50,000
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		1,35,000		90,070
(2) Central purchases		49,14,000		41,94,000
(3) Value of stores returned . . . . .		..		..
		<u>50,49,000</u>		<u>42,84,070</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S. R. A. F. and Military Farms . . . . .		..		..
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		12,000		70
		<u>12,000</u>		<u>70</u>
Net cash expenditure under (b)	37,17,145	50,37,000	38,15,000	42,84,000
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		15,000		16,000
(2) Central purchases		23,04,200		36,22,750
(3) Value of stores returned		5,000		9,000
(4) Customs duty . . . . .		..		18,750
		<u>23,24,200</u>		<u>36,66,500</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. R. A. F. and Military Farms		10,74,400		10,85,400
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . . .		..		100
(7) <i>Deduct</i> —Credits for services rendered by M. T. units to M. E. S. and R. A. F.		30,800		44,000
(8) <i>Deduct</i> —Credit received from the Civil Department on account of rebate of excise duty . . . . .		..		14,27,000
		<u>11,05,200</u>		<u>25,64,500</u>
Net cash expenditure under (c)	10,34,095	12,19,000	10,75,000	11,10,000
Carried over	1,89,68,817	2,20,79,000	1,84,50,000	1,97,44,000

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

EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1934-35 compares with the provision in the Budget for 1933-34 as follows:—

	1933-34.	1934-35.
	Rs.	Rs.
Provisions	1,47,88,000	1,33,05,000
Grains and Salt for animals	48,98,000	41,72,900
Petrol and lubricants	10,82,000	9,49,400
Coal and firewood	17,46,000	14,45,800
Oil for fuel and light	4,16,000	3,78,900
Other I. A. S. C. Stores	3,59,000	4,27,000
Total	<u>2,32,89,000</u>	<u>2,06,79,000</u>

The decrease of Rs. 26·10 lakhs in budget 1934-35 as compared with budget 1933-34 is mainly due to the adoption of lower rates for provisions and grains as compared with those adopted in budget 1933-34.

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

	Accounts. 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,89,66,817	2,20,79,000	1,84,50,000	1,97,44,000
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD:				
Detailed heads—				
(1) Local purchases .		18,61,500		15,66,700
(2) Central purchases .		3,70,000		3,30,000
(3) Value of stores returned		500		200
(4) Bonus paid under the sliding scale of rations schemes		9,000		8,000
		<u>22,41,000</u>		<u>19,04,900</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F. and Military Farms		1,41,000		1,04,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		900
		<u>1,41,000</u>		<u>1,04,900</u>
Net cash expenditure under (d) .	19,39,993]	21,00,000	17,50,000	18,00,000
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.				
Detailed heads—				
(1) Local purchases .		16,000		11,000
(2) Central purchases .		4,88,800		4,51,200
(3) Value of stores returned		200		200
		<u>5,05,000</u>		<u>4,62,400</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F. and Military Farms .		60,000		52,400
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		..		..
		<u>60,000</u>		<u>52,400</u>
Net cash expenditure under (e) .	4,03,733	4,45,000	4,10,000	4,10,000
Carrid over .	2,13,10,543	2,46,24,000	2,06,10,000	2,19,54,000

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,13,10,543	2,46,24,000	2,06,10,000	2,19,54,000

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

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

Detailed heads—

(1) Local purchases .		54,000		50,000
(2) Central purchases		9,42,000		7,74,200
(3) Value of stores returned		1,25,000		84,000
		<u>11,21,000</u>		<u>9,08,200</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F. and Military Farms		4,10,000		1,58,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		6,000		200
		<u>4,16,000</u>		<u>1,58,200</u>
Net cash expenditure under (f) .	9,27,007	7,05,000	7,50,000	7,50,000
Carried over .	2,22,37,550	2,53,29,000	2,13,60,000	2,27,04,000

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

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
Brought forward	2,22,37,550	2,53,29,000	2,13,60,000	2,27,04,000
SUB-HEAD A.—INDIAN ARMY SER- VICE CORPS—concl'd.				
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		8,57,000		12,85,000
(2) Central purchases				
(3) Value of stores return- ed				
(4) Customs duty		83,000		75,000
		<u>9,40,000</u>		<u>13,40,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		40,000		40,000
		<u>40,000</u>		<u>40,000</u>
Net cash expenditure under (g)	<u>9,13,287</u>	<u>9,00,000</u>	<u>10,39,000</u>	<u>13,00,000</u>
MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Local purchases		31,00,450		17,20,150
(2) Central purchases		15,00,000		..
(3) Value of stores return- ed				
(4) Customs duty		78,000		1,26,200
(5) Charges on account of subsidization of motor vehicles		22,550		4,650
		<u>47,01,000</u>		<u>18,51,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
		<u>..</u>		<u>..</u>
Net cash expenditure under (h)	<u>6,89,008</u>	<u>47,01,000</u>	<u>1,80,000</u>	<u>18,51,000</u>
TOTAL SUB-HEAD A.— I. A. S. C.	<u>2,38,39,845</u>	<u>3,09,30,000</u>	<u>2,25,79,000</u>	<u>2,58,55,000</u>

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 1934-35 is more than budget 1933-34 by Rs. 4 lakhs due to heavier programme of overhauls.

Minor head (b) Mechanical Transport Vehicles.—Budget 1934-35 is less than budget 1933-34 by Rs. 28.50 lakhs. The saving is made up as follows:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Decrease in the amount provided for transfer to the "Sinking Fund" for mechanical transport vehicles. The provision made for this purpose in the budget 1933-34 was Rs. 30 lakhs while that included in 1934-35 is Rs. 14.92 lakhs	15.08
(2) No provision being made in the Indian estimates for the purchase of Light Tanks	15.00
(3) Saving under subsidisation of motor vehicles . . . . .	.18
	30.26
<i>Increase—</i>	
(4) Larger purchases in India and customs duty	1.76
Net decrease .	28.50

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (RE-MOUNTS).				
Detailed heads—				
(1) Purchase of horses		15,21,200		16,25,650
(2) Purchase of mules		5,02,100		4,73,650
(3) Purchase of camels		3,150		3,150
(4) Purchase of bullocks		24,550		24,550
		<u>20,51,000</u>		<u>21,27,000</u>
(5) <i>Deduct</i> —Value of animals issued to other departments . . . . .		..		..
Net cash expenditure (Total Sub-Head B)	16,18,896	20,51,000	20,00,000	21,27,000
SUB-HEAD C.—INDIAN ARMY ORD-NANCE CORPS.				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases		2,00,100		90,000
(2) Central purchases		{ 42,19,000		28,53,000
		3,56,000		5,10,000
(3) Value of stores returned		5,05,000		3,50,000
(4) Customs duty		{ 79,000		54,000
		18,800		
(5) Expenditure on repair of mathematical instruments		2,00,000		70,000
		<u>55,77,900</u>		<u>39,27,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. M.		2,49,000		1,80,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		10,000		10,000
		<u>2,59,000</u>		<u>1,90,000</u>
Net cash expenditure under (a)	58,94,835	53,18,900	40,47,000	37,37,000
Carried over	58,94,835	53,18,900	40,47,000	37,37,000

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

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts).*—Budget 1934-35 is more than budget 1933-34 by Rs. 76 lakh due to the purchase of a larger number of horses to meet normal wastage owing to a decrease in the number of animals rendered surplus partly counterbalanced by short purchases of mules based on requirements.

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 48—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 1934-35 are given below by categories :—

<i>Classes of Stores—</i>	<i>Ordnance Stores.</i>	Value Rs.
<i>General stores—</i>		
(1) Barrack and hospital		5,34,000
(2) Harness and saddlery		7,02,000
(3) Camp equipment and paulins		8,91,000
(4) Oils, paints and chemicals		2,44,000
(5) Accoutrements		1,43,000
<i>Warlike stores—</i>		
(1) Guns and carriages		1,39,000
(2) Small arm stores		8,56,000
(3) Machine guns		16,40,000
(4) Transport vehicles and bicycles		62,000
(5) Signalling equipment		3,07,000
(6) Engineer stores		2,52,000
(7) Ammunition		55,24,000
<i>Clothing.</i>		
(1) Khaki drill clothing		8,31,000
(2) Serge clothing		6,03,000
(3) Foot wear		8,20,000
(4) Head gear		4,34,000
(5) Great coats, blankets etc.		13,90,000
(6) Necessaries and badges		10,97,000

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

4. Under the existing provision system, the stock position of practically every item is reviewed 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, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	58,94,835	53,18,900	40,47,000	37,37,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—contd.				
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchases .		14,000		20,000
(2) Central purchases .		20,24,100		26,63,000
(3) Value of stores returned		7,000		10,000
(4) Customs duty		1,13,000		86,000
(5) Bonus paid for great costs		50,000		44,000
		<u>22,08,100</u>		<u>28,23,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. M.		80,000		80,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Gov- ernment		1,000		1,000
		<u>81,000</u>		<u>81,000</u>
Net cash expenditure under (b) .	30,10,889	21,27,100	22,05,000	27,42,000
TOTAL SUB-HEAD C.— I. A. O. C.	89,05,724	74,46,000*	62,52,000	64,79,000*

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 8-O). The Assistant Director, Ordnance Services (provision) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1934-35—

	Rs.
Ordnance Stores—	
Manufacture	86,26,000
Repairs	9,53,000
Clothing Stores—	
Ordinary demands	28,09,000
TOTAL	<u>1,23,87,000</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. 199·70 lakhs as against only Rs. 146·57 lakhs required during the year 1934-35. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on 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. 72·70 lakhs as against only Rs. 56·64 lakhs required in 1934-35. 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 159.

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 1934-35 is less than budget 1933-34 by Rs. 15·82 lakhs. The decrease is mainly due to—

- (i) smaller demands for timber, camp equipment including tentage and accoutrements,
- (ii) smaller local purchases under the financial powers of Chief Ordnance Officers and Ordnance Officers,
- (iii) smaller provision for repairs to Mathematical instruments by the Mathematical Instrument Office; and
- (iv) fall in prices.

Head 5-C. (b) Clothing stores.—Budget 1934-35 is more than budget 1933-34 by Rs. 6·15 lakhs. The increase is mainly due to larger demands for articles of personal clothing and necessaries e.g., boots, putties, service dresses, etc., consequent on eating down of surpluses.

9. The amount provided for new measures is Rs. 5·10 lakhs.

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
(1) Local and central pur- chases		21,000		18,000
(2) Customs duty		3,000		2,000
TOTAL SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.	30,394	24,000	26,000	20,000
TOTAL INDIA	3,43,94,859	4,04,51,000	3,08,57,000	3,44,91,000
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(a) I. A. S. C. Stores		2,61,000		1,95,000
(b) Mechanical Trans- port Stores		3,00,000		3,00,000
(c) Mechanical Trans- port Vehicles		3,12,000		{ 6,31,000 9,27,000
(d) Mechanical Trans- port Mobilization Reserve of spare parts . . . . .		..
(e) Purchase of mules and donkeys		3,24,000		{ 3,27,000 4,28,000
(f) Ordnance—Arsenals and Depots		20,27,000		16,94,000
(g) Clothing Depots			2,12,000		8,91,000
(h) Ordnance Inspection and Chemical Research		23,000		17,000
(i) Animals : (Stallions) . . . . .		..
(f) Stores taken to India with troops :—				
(1) Clothing		2,00,000		1,36,000
(2) Ordnance		4,08,000		3,40,000
TOTAL SUB-HEAD E.—ENGLAND	43,59,438	40,67,000	34,13,000	58,86,000
SUB-HEAD F.—Exchange on English Expenditure.	-14,468	..	-6,000	..
TOTAL EXPENDITURE— MAIN HEAD 5	3,87,39,829	4,45,18,000	3,42,64,000	4,03,67,000

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

Sub-head D.—Budget 1934-35 is less than budget 1933-34 by Rs. .04 lakh. The decrease is made up as follows:—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Transfer of provision for the Chief Inspector of Stores and Clothing to Head 5 C.	.10
(2) Customs duty charges due to smaller purchase of stores in England	.01
	<hr/> .11 <hr/>
<i>Increase—</i>	
(3) Larger purchases in India or on rupee tender system by corresponding reduction in England	.07
	<hr/> .04 <hr/>
Net decrease	.04

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

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
RECEIPTS—				
India.				
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—				
Minor Head (a) Proceeds of sale of surplus, obsolete and condemned stores—				
Detailed heads.				
(1) Provisions		25,000		25,000
(2) Grains and salt for animals		4,000		1,100
(3) Petrol and lubricants		2,000		600
(4) Coal and firewood		1,900		200
(5) Oil for fuel and light		100		100
(6) Miscellaneous I. A. S. C. Stores		3,25,000		3,10,000
(7) M. T. stores		75,000		75,000
(8) M. T. vehicles		1,00,000		1,00,000
Total Minor Head (a)	<u>5,19,192</u>	<u>5,33,000</u>		<u>5,12,000</u>
Minor Head (b) Value of stores issued on payment to officers and others—				
Detailed heads.				
(1) Provisions		8,60,000		8,00,000
(2) Grains and salt for animals		1,20,000		85,000
(3) Petrol and lubricants		1,20,000		1,20,000
(4) Coal and firewood		3,50,000		3,50,000
(5) Oil for fuel and light		28,000		30,000
(6) Miscellaneous I. A. S. C. stores		11,000		5,000
(7) Recoveries on account of services rendered by M.T. units to Non-military Departments and others		73,000		75,000
TOTAL MINOR HEAD (b)	<u>14,48,429</u>	<u>15,62,000</u>		<u>14,65,000</u>
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads.				
(1) Provisions		1,50,000		2,20,000
(2) Grains and salt for animals		15,000		25,000
(3) Petrol and lubricants		15,000		40,000
(4) Coal and firewood		2,000		4,000
(5) Oil for fuel and light		1,000		1,000
(6) Miscellaneous I. A. S. C. stores		10,000		8,000
(7) M. T. stores		10,000		8,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. . . . .		..		..
Total Minor Head (c)	<u>2,97,834</u>	<u>2,03,000</u>		<u>3,06,000</u>
TOTAL SUB-HEAD A	<u>22,65,455</u>	<u>22,98,000</u>	<u>22,00,000</u>	<u>22,83,000</u>

FOR THE YEAR 1934-35.

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

EXPLANATIONS.

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,50,000		1,50,000
(2) Sale proceeds of cast animals, etc.		67,000		83,000
(3) Hire of officers' chargers		20,000		7,000
(4) Sale proceeds of hides of animals		13,000		10,000
TOTAL SUB-HEAD B	<u>2,81,689</u>	<u>2,50,000</u>	<u>2,00,000</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, other departments and Indian States Forces		50,33,000		38,00,000
(2) Value of stores issued on payment to officers and others		1,82,000		1,70,000
(3) Sale proceeds of obsolete stores and waste		9,45,000		5,26,000
(4) Sale proceeds of surplus stores		70,000		70,000
(5) Miscellaneous		91,000		90,000
TOTAL MINOR HEAD (a) .		<u>63,21,000</u>	<u>57,15,000</u>	<u>46,56,000</u>
Minor Head (b) Clothing—				
Detailed heads.				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces		1,32,000		1,32,000
(2) Value of stores issued on payment to officers and others		39,00,000		37,20,000
(3) Sale proceeds of obsolete stores and waste		1,60,000		1,40,000
(4) Sale proceeds of surplus stores		25,000		20,000
TOTAL MINOR HEAD (b)		<u>42,17,000</u>	<u>41,57,000</u>	<u>40,12,000</u>
TOTAL SUB-HEAD C .	<u>91,13,491</u>	<u>1,05,38,000</u>	<u>98,72,000</u>	<u>86,68,000</u>

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of obsolete stores and waste		1,000		3,000
(2) Sale proceeds of surplus stores				
(3) Miscellaneous				
Total Sub-Head D.	1,162	1,000	3,000	3,000
TOTAL INDIA	1,16,61,797	1,30,87,000	1,22,75,000	1,12,04,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops		4,80,000		3,68,000
(2) Sale of unserviceable Stores		4,000		3,000
(3) Miscellaneous		6,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	3,37,883	4,90,000	4,86,000	3,73,000
SUB-HEAD F.—EXCHANGE	—728	..	—1,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,19,98,952	1,35,77,000	1,276,000	1,15,77,000

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.
INDIA—												
A.—TIBET FRONTIER	10,604	..	10,604	8,000	..	8,000	8,000	..	8,000	..	..	..
N. W. F. 1930	25,760	..	25,760	..	..	..	..	..	..	..	..	..
BERMA 1931	5,45,527	..	5,45,527	..	..	..	..	..	..	..	..	..
SUB-HEAD B—												
MOHMAND HAJAUR OPERATIONS, 1933	..	..	..	..	..	..	3,00,000	..	3,00,000	..	..	..
MISCELLANEOUS	..	1,788	-1,788	..	..	..	..	..	..	..	..	..
TOTAL INDIA	5,81,900	1,788	5,80,112	8,000	..	8,000	3,08,000	..	3,08,000	..	..	..
C.—ENGLAND	21,109	3,036	17,473	..	1,000	-1,000	..	1,000	-1,000	..	..	..
D.—EXCHANGE	110	—	110	..	..	..	..	..	..	..	..	..
TOTAL HEAD 6/VI.	6,03,119	5,415	5,97,704	8,000	1,000	7,000	3,08,000	1,000	2,07,000	..	..	..

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debited to Defence Services estimates. The provision under Sub-head A. Tibet Frontier represented extra expenditure connected with the location of detachments of troops at Gyantse and Yatung on the Tibet frontier. Commencing from 1934-35 it has been decided that this extra charge shall be debited to the heads to which the pay of the individuals is charged.

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

EXPENDITURE.	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
INDIA.—				
SUB-HEAD A.—TIBET FRONTIER. }		8,030		
<i>Deduct—Emergency cut in</i> }		<i>30</i>		
<i>pay</i>				
TOTAL SUB-HEAD A.	10,604	8,000	8,000	—
<i>N. W. F. 1930</i>	25,769	..	..	..
<i>BURMA 1931</i>	5,45,527	..	..	..
SUB-HEAD B.—MOHMAND BAJAUR OPERATIONS 1933 . . . . .	..	..	3,00,000	..
TOTAL INDIA	5,81,900	8,000	3,08,000	..
SUB-HEAD C.—ENGLAND.				
Gratuities and allowances of surplus officers of the Indian army . . . . .	●	..	..	..
TOTAL SUB-HEAD C.—ENGLAND.	21,109	..	..	..
SUB-HEAD D.—EXCHANGE ON EX- PENDITURE IN ENGLAND	110	..	..	..
TOTAL MAIN HEAD 6	6,03,119	8,000	3,08,000	..
Receipts—				
Sub-Head A.—India—				
Miscellaneous	1,788	..	..	..
Sub-Head B.—England	3,636	1,000	1,000	..
Sub-Head C.—Exchange on Receipts in England	—9	—	—	..
Total Receipts Main Head VI	5,415	1,000	1,000	..

EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.	1,68,42,115	6,64,548	1,61,77,567	1,66,28,000	7,00,000	1,59,28,000	1,62,53,000	6,68,000	1,55,85,000	1,63,07,000	7,15,000	1,55,92,000
B.—HIREND TRANSPORT AND SUPPLY OF WELL WATER	8,31,695	...	8,31,695	8,50,000	..	8,50,000	10,05,000	...	10,05,000	10,15,000	...	10,15,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-GANTONMENT STATIONS	22,80,505	3,912	22,76,593	22,12,000	18,000	21,94,000	22,22,000	18,000	22,04,000	22,56,000	19,000	22,37,000
D.—MISCELLANEOUS	2,10,635	84,685	1,75,950	1,85,000	83,000	1,02,000	2,43,000	27,000	2,16,000	1,23,000	22,000	1,01,000
TOTAL—INDIA	2,01,64,950	7,03,145	1,94,61,805	1,98,25,000	7,51,000	1,90,74,000	1,97,23,000	7,13,000	1,80,10,000	1,97,01,000	7,56,000	1,89,45,000
E.—ENGLAND	85,56,171	20,01,348	65,54,823	89,45,000	18,40,000	71,05,000	75,05,000	1,01,000	74,04,000	83,07,000	96,000	82,11,000
F.—EXCHANGE	—40,429	—6,518	—33,911	..	..	..	—13,000	...	—13,000	...	...	...
Total Head 7/VII.	2,36,80,692	26,97,975	2,59,82,717	2,87,70,000	25,91,000	2,61,79,000	2,72,15,000	8,14,000	2,64,01,000	2,80,08,000	8,52,000	2,71,56,000

EXPLANATIONS.

Budget 1934-35 (net) is more than budget 1933-34 (net) by Rs. 9.77 lakhs mainly due to the discontinuance of a separate contribution by His Majesty's Government towards sea transport charges (this contribution is now merged in that made towards the cost of India's defence) and larger payment anticipated on account of contribution for Aden expenditure, partly counterbalanced by smaller provision for transportation charges and leave passage concessions.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers.		Accounts,	Budget	Revised	Budget
1933.	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		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	1,52,140		1,42,610
118	118	(2) Pay of Indian officers and other ranks and establishments 3	1,74,680		1,71,090
		(3) Kit and clothing allowances	1,900		1,700
		(4) Miscellaneous allowances and expenses	62,850		58,050
		Deduct—Emergency cut in pay	16,250		14,570
TOTAL MINOR HEAD (a)			3,75,320	3,55,000	3,58,880
 MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.					
Detailed heads—					
1	1	(1) Pay of officers.	16,350		15,300
20	20	(2) Pay of establishments	57,750		48,840
		(3) Kit and clothing allowances	1,460		1,420
		(4) Miscellaneous allowances and expenses	1,500		1,200
		Deduct—Emergency cut in pay	3,380		2,590
TOTAL MINOR HEAD (b) .			73,880	62,000	64,070
Carried over .			4,49,000	4,17,000	4,22,950

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

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

Budget 1934-35 is less than budget 1933-34 by Rs. • 16 lakh based on past actuals.

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 1934-35 is less than budget 1933-34 by Rs. • 10 lakh based on past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

Numbers. 1933- 34.	1934- 35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
		Brought forward	4,49,000	4,17,000	4,22,950

SUB-HEAD A.—TRANSPORTATION
—contd.MINOR HEAD (c)—SPECIAL ATTACHED
SECTIONS.

Detailed heads—					
—	—	(1) Pay of officers	1,800	1,800	
5	5	(2) Pay of British soldiers	13,080	13,040	
3	3	(3) Pay of Indian officers and Indian other ranks and clerks	2,560	2,630	
17	17	(4) Pay of followers	4,230	4,270	
		(5) Kit and clothing al- lowances	280	270	
		(6) Miscellaneous allow- ances and expenses	3,400	2,120	
		Deduct—Emergency cut in pay	710	690	
TOTAL MINOR HEAD (c).			24,690	25,000	23,440

MINOR HEAD (d)—TRAVELLING AND OUT-
STATION ALLOWANCES.

Detailed heads—					
		(1) Fighting services	9,80,000	9,00,000	
		(2) Indian Army Service Corps	2,50,000	2,15,000	
		(3) Indian Army Ordnance Corps	70,000	60,000	
		(4) Indian Army Veterinary Corps	18,000	20,000	
		(5) Remount depots and breeding operations	65,500	55,000	
		(6) Medical services, (except for Medi- cal store depots)	3,29,210	3,18,010	
		(7) Educational institutions, other than those of administrative services	60,000	50,000	
		(8) Army Headquarters	1,97,000	1,82,000	
		(9) Staff of Commands	1,61,000	1,30,500	
		(10) Staff of Districts and Brigades	2,90,000	2,90,000	
		(11) Travelling allowance of officers detailed to act for Staff officers sanctioned by His Excellency the Commander-in-Chief	4,500	1,500	
		(12) Cantonments	36,000	36,000	
		(13) Military estates	24,500	22,500	
		(14) Ecclesiastical establishments	65,000	68,400	
		(15) Miscellaneous services	1,10,000	98,000	
		(16) Lethal Stores inspectorates and chemical defence research	35,000	36,000	
		(17) Central disposals organisation	1,500	1,500	
		(18) Furlough for Indian officers and other ranks and enrolled followers.	8,50,000	9,25,000	
		(19) Sandhurst candidates	5,000	2,000	
TOTAL MINOR HEAD (d)			35,52,210	33,50,000	34,09,410
Carried over			40,25,900	37,92,000	38,55,800

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (c)—Special attached sections.—The variation in budget 1934-35 as compared with budget 1933-34 is small.

Minor Head (d)—Travelling and out-station allowances.—Budget 1934-35 is less than budget 1933-34 by Rs. 1.43 lakhs based on past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		40,25,900	37,92,000	38,55,800
SUB-HEAD A.—TRANSPORTATION				
<i>—contd.</i>				
MINOR HEAD (e)—RAIL CHARGES.				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme .		10,50,000		14,30,000
(2) Movements of drafts and details in relief to and from ports .		5,00,000		4,80,000
(3) Fighting services		23,12,000		22,66,950
(4) Indian Army Service Corps (personnel) .		1,65,000		1,70,000
(5) Indian Army Ordnance Corps (personnel) .		40,000		38,000
(6) Remount depots and breeding circles including animals .		1,70,000		1,30,000
(7) Indian Army Veterinary Corps (personnel)		12,000		11,000
(8) Medical services (personnel) except for medical store depots .		1,61,000		1,50,000
9) Educational Institutions other than those of administrative services (personnel)		25,000		24,000
(10) Headquarters Staff including Commands, Districts and Brigades (personnel and stores) .		1,67,000		1,57,000
(11) Indian Army Service Corps stores excluding mechanical transport		28,50,000		28,49,000
(12) Ordnance stores		15,50,000		14,00,000
(13) Mechanical transport stores and vehicles		2,11,000		3,60,000
(14) Empty haulage		1,00,000		95,000
(15) Special haulage charges		25,000		42,000
(16) Ecclesiastical establishments
(17) Lethal Stores inspectorates and chemical defence research		12,000		12,000
(18) Central disposals organisation		1,00,000		25,000
(19) Miscellaneous		2,50,000		3,00,000
(20) Furlough for Indian officers, other ranks and enrolled followers
(21) Charges on Artillery Camps debitable to Annual Training Grant		10,000
TOTAL MINOR HEAD (e)		97,00,000	99,50,000	99,49,950
 Carried over .		 1,37,25,900	 1,37,42,000	 1,38,05,750

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

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

Budget 1934-35 is more than budget 1933-34 by Rs. 2·50 lakhs due to the inclusion of provision for (i) relief movements in Bengal (2·00) and (ii) Artillery camps due to the change in the incidence of expenditure relating to the rail charges (·10) and other variations based on past actuals (·40).

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,37,25,900	1,37,42,000	1,33,05,750
SUB-HEAD A.—TRANSPORTATION --concl.				
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements		40,000		36,000
(2) Other movements (personnel)		2,40,000		1,50,000
(3) Remount depots and breeding circles including animals		500		500
(4) Indian Army Service Corps stores		1,25,000		1,00,000
(5) Ordnance stores		60,000		53,000
(6) Ordnance inspection and chemical defence research		500		500
(7) Miscellaneous (including voyage rations).		80,000		29,000
(8) Sandhurst candidates		1,000		500
(9) Central disposals organization		500		500
(10) Furlough for Indian officers, other ranks and enrolled follow- ers		32,500		30,000
TOTAL MINOR HEAD (f)		5,50,000	4,00,000	4,00,000
MINOR HEAD (g)—INDIAN TROOP SERVICE		1,02,330		1,00,250
<i>Deduct—Emergency cut in pay</i>		<i>2,730</i>		<i>3,000</i>
		99,600	95,000	97,250
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLO- NIES (INCLUDING STATIONS OVERSEAS)		1,60,000	1,60,000	1,60,000
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS		18,50,000	16,00,000	16,00,000
MINOR HEAD (j)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).		1,50,000	1,53,000	1,55,000
MINOR HEAD (k)—TOUR EXPENSES OF THE G. O. C.-IN-C., COMMANDS		92,500	1,03,000	89,000
TOTAL SUB-HEAD A.	1,68,42,115	1,66,28,000	1,62,53,000	1,63,07,000

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

Minor Head (f)—Sea and Inland Water Charges.—Budget 1934-35 is less than budget 1933-34 by Rs. 1·50 lakhs based on the progress of 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 1934-35 is less than budget 1933-34 by Rs. ·02 lakh based on current actuals.

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

Budget 1934-35 is less than budget 1933-34 by Rs. 2·50 lakhs based on current actuals.

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

Budget 1934-35 is more than budget 1933-34 by Rs. ·05 lakh based on past actuals.

Minor Head (k)—Tour expenses of the G. Os. C.-in-C.

Budget 1934-35 is less than Budget 1933-34 by Rs. ·04 lakh based on requirements.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Account, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	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) ex- cept for medical store depots				
(4) Indian Army Service Corps per- sonnel and Stores, excluding Mechanical Transport		5,75,000		8,00,000
(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 Disposals Organisation				
TOTAL MINOR HEAD (a)	6,13,243	5,75,000	8,00,000	8,00,000
MINOR HEAD (b)—SUPPLY OF WELL WATER:				
Detailed heads—				
(1) Hire of bullocks				
(2) Temporary labour and mainte- nance of carts, drinking water.		1,00,000		90,000
TOTAL MINOR HEAD (b)	93,449	1,00,000	80,000	90,000
MINOR HEAD (c)—ROAD WARRANTS.				
(1) Relief movements				
(2) Fighting services (personnel)				
(3) Medical services (personnel) except for Medical Store Depôts.				
(4) Indian Army Service Corps personnel and stores excluding mechanical transport.		1,75,000		1,25,000
(5) Mechanical transport stores				
(6) Ordnance stores and personnel (exclud- ing Clothing and Ordnance Factories)				
(7) Miscellaneous services				
(8) Remount depôts and breeding circles including Animals.				
(9) Central disposals organisation				
TOTAL MINOR HEAD (c)	1,25,003	1,75,000	1,25,000	1,25,000
TOTAL SUB-HEAD B.	8,31,695	8,50,000	10,05,000	10,15,000

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

Minor Head (a)—Hired Transport.—Budget 1934-35 is more than budget 1933-34 by Rs. 2·25 lakhs. The increase is based on past actuals and includes provision for Chitral relief effected every alternate year.

Minor Head (b)—Supply of well water—

The decrease of Rs. 10 lakh in budget 1934-35 as compared with that of 1933-34 is based on past actuals.

Minor Head (c)—Road Warrants—

Budget 1934-35 is less than budget 1933-34 by Rs. 50 lakh based on past actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS.				
MINOR HEAD (a)—CONSERVANCY.				
<i>Detailed heads—</i>				
(1) Conservancy charges paid to Can- tonment authorities				
(2) Other conservancy charges in Cantonment stations		17,10,000		17,50,110
(3) Other conservancy charges in non-cantonment stations				
<i>Deduct—Emergency cut in pay</i>				1,320
TOTAL MINOR HEAD (a)	<u>17,74,598</u>	<u>17,10,000</u>	<u>17,46,000</u>	<u>17,48,790</u>
MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.				
<i>Detailed heads—</i>				
(1) Barracks—British troops				
(2) Offices—Indian regimental units				
(3) Military Hospitals—British (in- cluding lady nurses' quarters)				
(4) Military Hospitals—Indian				
(5) Animal Transport units				
(6) Indian Army Service Corps				
(7) Indian Army Ordnance Corps		1,10,560		1,10,000
(8) Miscellaneous Services				
(9) Educational institutions (includ- ing medical colleges and schools)				
(10) Remount Depots and Breeding Operations				
(11) Indian Army Veterinary Corps				
(12) Head-Quarters, Commands, Dis- tricts and Brigades, etc.				
TOTAL MINOR HEAD (b)	<u>1,07,917</u>	<u>1,10,560</u>	<u>80,000</u>	<u>1,10,000</u>
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS				
<i>Deduct—Emergency cut in pay</i>				300
TOTAL MINOR HEAD (c)	<u>11,048</u>	<u>13,260</u>	<u>16,000</u>	<u>17,240</u>
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)				
<i>Deduct—</i>				
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		30,250		30,850
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaran- teed lines connections through the Army guaranteed lines		11,630		11,500
(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		750		1,050
<i>Deduct—Emergency cut in pay</i>				30
TOTAL MINOR HEAD (d)	<u>3,86,944</u>	<u>3,78,180</u>	<u>3,80,000</u>	<u>3,79,970</u>
TOTAL SUB-HEAD C	<u>22,80,505</u>	<u>22,12,000</u>	<u>22,22,000</u>	<u>22,58,000</u>

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.**EXPLANATIONS.****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 1934-35 is more than budget 1933-34 by Rs. .39 lakh based on past actuals. The effect of economies taken into account in the budget 1933-34 was over-estimated.

Minor Head (b)—Hot weather establishments—

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

Minor Head (c)—Administration of Non-Cantonment stations.—Budget 1934-35 is more than budget 1933-34 by Rs. .04 lakh. The increase is due to provision for the Fort William Bazar.

Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters). The variation in budget 1934-35 as compared with budget 1933-34 is small.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of cash		2,700		3,670
(2) Compensation for losses		29,300		18,950
(3) Payments to the Ministry of Health on account of National Health Insurance		—		—
(4) Payment to Telegraph department for care of Army Mobilisation stores		25,000		25,000
(5) Expenditure on account of families of British soldiers attached to Civil departments		—		—
(6) Incidental and miscellaneous expenses		58,350		59,120
(7) Contribution to Provincial revenues in respect of central subjects		6,430		6,430
(8) Arrear charges unallocated		15,220		11,550
(9) Fractional differences		—2,110		1,780
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		110		60
(11) Maintenance of war graves		—		—
<i>Deduct—Emergency cut in pay</i>		—		—
TOTAL SUB-HEAD D.	2,10,635	1,35,000	2,43,000	1,23,000
TOTAL INDIA	2,01,64,950	1,98,25,000	1,97,23,000	1,97,01,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

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

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea transport and concession passages . . .		68,67,000		60,36,000
(b) Land transport . . .		28,000		30,000
(c) Contribution towards Aden expenditure . . .		17,88,000		20,00,000
(d) Embarkation and Transport Staff —				
(1) Pay, officers . . .		16,000		8,000
(2) Pay, other ranks . . .		8,000		11,000
(e) Transport and miscellaneous: Miscellaneous . . .		20,000		16,000
(f) Passages to India: Ordnance and Clothing Factories		28,000		16,000
(g) Passages to India and leave concession passages —other establishments . . .		20,000		20,000
(h) Publications and miscellaneous		1,70,000		1,70,000
		<hr/>	<hr/>	<hr/>
TOTAL SUB-HEAD E.—ENGLAND . . .	85,56,171	89,45,000	75,05,000	83,07,000
	<hr/>	<hr/>	<hr/>	<hr/>
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—40,429	..	—13,000	..
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE—MAIN HEAD 7 . . .	2,86,80,692	2,87,70,000	2,72,15,000	2,80,08,000
	<hr/>	<hr/>	<hr/>	<hr/>

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
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 and others temporarily or permanently employed under them		1,90,000		1,85,500
(2) Receipts on account of refund of passages paid in previous years to Army Officers and Warrant Officers		35,000		20,000
(3) Receipts on account of refund of passages paid in previous years to Civilian Officers		7,000		1,500
(4) Recoveries of table money, etc.		35,000		25,000
(5) Miscellaneous		3,63,000		4,07,000
(6) Indian troop service		70,000		78,000
TOTAL SUB-HEAD A	6,64,548	7,00,000	6,68,000	7,15,000
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	3,912	18,000	18,000	19,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures		10,650		9,770
(2) Arrear receipts		7,150		2,580
(3) Fractional differences and miscellaneous		15,190		9,620
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		10		30
(5) Miscellaneous				
TOTAL SUB-HEAD D	34,685	33,000	27,000	22,000
TOTAL INDIA	7,03,145	7,51,000	7,13,000	7,58,000

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concl'd.				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops and concession passages		18,40,000		96,000
(2) Miscellaneous		--		
(3) Recoveries of over- payments		--		
TOTAL SUB-HEAD E.— ENGLAND	20,01,348	18,40,000	1,01,000	96,000
Sub-Head F.—Exchange	—6,518	..	..	..
TOTAL RECEIPTS—Main HEAD VII	26,97,975	25,91,000	8,14,000	8,52,000

FOR THE YEAR 1934-35.

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HOT WEATHER ESTS. AND MISCELLANEOUS—*concl.*

EXPLANATIONS.

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

Sub-Heads.	Account, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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	1,36,13,594	..	1,36,13,594	1,09,85,000	..	1,09,85,000	1,31,61,000	..	1,31,61,000	66,63,000	..	66,63,000
B.—MAINTENANCE— BUILDINGS, COM- MUNICATIONS, ETC.	97,65,338	..	97,65,338	1,03,48,000	..	1,03,48,000	1,02,34,000	..	1,02,34,000	1,02,37,000	..	1,02,37,000
C.—MAINTENANCE AND OPERATION IN- STALLATIONS	55,42,695	..	55,42,695	55,67,000	..	55,67,000	52,67,000	..	52,67,000	57,33,000	..	57,33,000
D.—GENERAL CHARGES	26,16,028	..	26,16,028	27,27,000	..	27,27,000	23,20,000	..	23,20,000	26,61,000	..	26,61,000
E.—ESTABLISHMENT	60,81,288	..	60,81,288	66,31,000	..	66,31,000	66,82,000	..	66,82,000	65,44,000	..	65,44,000
F.—TOOLS AND PLANT	3,95,162	..	3,95,162	3,72,000	..	3,72,000	3,77,000	..	3,77,000	3,73,000	..	3,73,000
G.—STORES (EX- CLUDING EXPEN- DITURE IN ENGLAND)	-2,31,674	..	-2,31,674	-1,31,000	..	-1,31,000	-52,000	..	-52,000	-13,000	..	-13,000
H.—Direct—ENGLISH COST OF STORES	49,010	..	49,010	30,000	..	30,000	72,000	..	72,000	54,000	..	54,000
I.—FRACTIONAL DIP- FERENCES	..	..	..	..	..	..	..	..	..	..	..	..
Q.—M. E. S. ADVANCES	-94	..	-94	..	..	..	5,000	..	5,000	..	..	..
RECEIPTS	..	86,52,440	-86,52,440	..	57,18,000	-57,18,000	..	41,80,000	-41,80,000	..	41,59,000	-41,59,000
TOTAL INDIA	3,77,33,325	86,52,440	3,40,80,885	3,64,69,000	57,18,000	3,07,51,000	3,84,22,000	41,80,000	3,42,42,000	3,21,49,000	41,59,000	2,79,90,000
J.—ENGLAND	5,70,969	27	5,70,942	4,06,000	..	4,06,000	4,36,000	..	4,36,000	4,26,000	..	4,26,000
K.—KAKHANGH	-2,822	..	-2,822	..	..	..	-1,000	..	-1,000	..	..	..
TOTAL	3,83,01,472	86,52,467	3,46,49,005	3,63,75,000	57,18,000	3,11,57,000	3,88,57,000	41,80,000	3,46,77,000	3,25,75,000	41,59,000	2,84,16,000

EXPLANATIONS.

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

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian 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 service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction to detailed estimates, execution and accounting, in accordance with the rules of their respective services.

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

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 1934-35 is Rs. 284.16 lakhs against Rs. 311.57 lakhs in 1933-34.

The decrease of 27.41 lakhs in the Budget 1934-35 is made up of the following variations:—

	Rs.
	Lakhs.
<i>Decreases—</i>	
(1) Reduction in expenditure on works mainly on Indian Troops Lines, Indian Military Academy, Special works, and other measures	43.17
(2) Reduction in standing and obligatory charges, i.e., Sub-Heads B to F. . . . .	.97
(3) Decrease in leave and deputation salaries, etc., under Sub-head J.—England . . . . .	.04
Total decrease	44.18
<i>Increases—</i>	
(4) Increased expenditure (net) on stores	1.18
(5) Smaller Receipts under Land Sales Suspense Account partly counter-balanced by increase in receipts under other sub-heads	15.59
Total increase	16.77
Net decrease	27.41

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. 1.11 lakhs in the budget 1934-35 as compared with the budget 1933-34 is mainly due to smaller provision for maintenance of roads consequent on the transfer of certain roads to Cantonments and Civil authorities and larger realisations on account of emergency cut in pay.

10. *Sub-head C.—Maintenance and Operation-Installations.*—The increase of Rs. 1.66 lakhs in the budget for 1934-35 as compared with the budget 1933-34 is due mainly to provision for the maintenance of new installations, provision of control and individual meters for water supplies at various stations and payment of bills to Municipalities and other bodies on behalf of units and formations at stations where there are no military water supply installations and which previously were paid direct by units, etc., from the grant to which their administration expenses are charged, and smaller realisations on account of emergency cut in pay. The additional expenditure is partly counterbalanced by savings under other minor heads particularly under Electrical.

11. *Sub-head D.—General Charges.*—The decrease of .66 lakh is due mainly to the hiring of smaller number of buildings, consequent chiefly on the provision of quarters for officers by purchase and/or new construction, payment of less rates and taxes on military property and less charges for railway sidings and platforms provided for the use of the Army.

EXPLANATIONS.

12. *Sub-head E-Establishment.*—The decrease of .87 lakh in the budget 1934-35 as compared with the budget 1933-34 is made up of the following variations :—

	Rs.
<i>Decreases—</i>	
Smaller provision for transportation charges . . . . .	.74
Smaller provision for miscellaneous charges . . . . .	.52
Smaller payments to the P. W. D. due to decrease in the work done by them for the Army	1.07
Total decrease	2.33
<i>Increases—</i>	
Increase in the pay and allowances of personnel . . . . .	.30
Increase in the charges for printing consequent on the revision of certain forms . . . . .	.75
Smaller departmental credits for work done for other departments and Provincial Governments . . . . .	.18
Smaller realisations on account of emergency cut in pay . . . . .	.23
Total increase	1.46
Net decrease	.87

13. *Sub-head G-Stores.*—A net credit of .13 only is anticipated during 1934-35 against 1.31 lakhs in 1933-34.

14. *VIII-M. E. S. Receipts.*—The decrease of 15.59 lakhs is due to smaller receipts from Land Sales Suspense Account partly counterbalanced by increase in receipts under other sub-heads.

MAIN HEAD 8.— MILITARY ENGINEER

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (a).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		11,58,000		{ 1,19,000
(2) British troops		4,92,900		{ 10,00,000
(3) Indian troops		30,21,500		4,48,000
(4) Miscellaneous units		3,87,000		14,97,000
(5) Auxiliary and Territorial Forces . . . . .		..		2,90,000
TOTAL MINOR HEAD (a)	68,80,595	50,59,400	..	33,54,000
MINOR HEAD (b).—HOSPITALS—				
Detailed heads—				
(1) British		1,55,000		3,06,000
(2) Indian		2,52,000		2,31,000
TOTAL MINOR HEAD (b)	4,46,686	4,07,000	..	5,37,000
MINOR HEAD (c).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions		10,80,000		1,75,000
(2) Ordnance Depots		61,000		69,000
(3) Ordnance Inspection . . . . .		..		..
(4) Indian Army Service Corps Depots		4,00,000		5,10,000
(5) Medical Store Depots . . . . .		..		..
TOTAL MINOR HEAD (c)	25,99,717	15,41,000	..	7,54,000
Carried over	99,26,998	70,07,400	..	46,45,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward	99,26,998	70,07,400		46,45,000
SUB-HEAD A.—WORKS—<i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences				{ 1,10,000
(2) Mobilisation		5,90,700		{ 90,000
(3) Miscellaneous		8,51,000		{ 75,000 62,000
TOTAL MINOR HEAD (d)	—9,30,621	14,41,700		3,37,000
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		35,000
(6) Conservancy . . . . .		..		..
TOTAL MINOR HEAD (e)	3,20,652	75,600		35,000
MINOR HEAD (f).—FURNITURE.	5,84,358	4,00,000		2,16,000
Carried over	99 01,387	89,24,700		52,33,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward	99,01,387	89,24,700		52,33,000
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		4,05,500		1,18,000
(2) Electrical		33,000		9,000
(3) Ice		..		..
(4) Miscellaneous machinery		..		{ 50,000
TOTAL MINOR HEAD (g)	13,43,272	4,38,500		1,77,000
MINOR HEAD (h).—MINOR WORKS	19,73,516	9,17,800	..	8,10,000
MINOR HEAD (i).—LOSSES	3,95,419	..		..
Detailed heads—				
(1) Loss of cash				
(2) Other losses				
TOTAL MINOR HEAD (i)		..		..
Reserve for mechanical transport buildings		..		..
Reserve for anti-malarial measures		50,000		50,000
Reserve for major works at Army headquarters		6,64,000		4,00,000
Deduct—Emergency cut in pay		10,000		2,000
TOTAL SUB-HEAD A.—WORKS	1,36,13,594	1,09,85,000	1,31,61,000	66,68,000

SERVICES (INCLUDING STORES)— *contd.*

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—Military Buildings—				
Detailed heads—				
(1) Expenditure		60,14,000*		60,03,500*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		1,000		2,000
TOTAL MINOR HEAD (a)	55,07,967	60,13,000		60,01,500
MINOR HEAD (b).—Military Roads in Cantonments.	14,27,581	11,79,000		11,47,000
MINOR HEAD (c).—Military Roads ex- Cantonments	8,95,361	11,35,000		10,80,000
MINOR HEAD (d).—Furniture	10,11,571	9,74,000		9,74,000
MINOR HEAD (e).—Miscellaneous—				
Detailed heads—				
(1) Expenditure		10,57,000		10,61,500
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment . . . . .		..		..
TOTAL MINOR HEAD (e)	9,22,858	10,57,000		10,61,500
<i>Deduct</i> —Emergency cut in pay		10,000		27,000
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	97,65,338	1,03,48,000	1,02,34,000	1,02,37,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		18,20,000		21,24,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,04,000		1,26,000
TOTAL MINOR HEAD (a)	17,92,431	17,16,000	..	19,98,000
MINOR HEAD (b).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		37,36,000		36,08,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,91,000		1,73,000
	32,19,992	35,45,000	..	34,35,000
Carried over	50,12,423	52,61,000	..	54,33,000
*This Comprises—				
(1) Maintenance of buildings including water supply fixtures, etc.		1933-34. 51,40,000	1934-35. 51,30,000	
(2) Maintenance of internal elec- trical installations.		8,74,000	8,73,500	

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1932-33.	Budget, Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—<i>concl'd.</i>				
Brought forward	50,12,423	52,61,000		54,33,000
MINOR HEAD (c).—ICE	15,761	20,000		16,000
MINOR HEAD (d).—MANUFACTURES . . . . .		..		..
MINOR HEAD (e).—WORKSHOPS . . . . .		..		..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY	33,137	44,000		39,000
MINOR HEAD (g).—RENEWALS	4,67,187	2,67,000		2,64,000
MINOR HEAD (h).—TELEPHONES	14,187	15,000		16,000
<i>Deduct</i> —Emergency cut in pay		40,000		35,000
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	55,42,695	55,67,000	52,67,000	57,33,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (a).—RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		16,65,000		16,41,000
(2) <i>Deduct</i> —Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease		1,000		
TOTAL MINOR HEAD (a)	16,51,920	16,64,000		16,41,000
MINOR HEAD (b).—RENT FOR LAND	1,01,918	1,08,000		1,03,000
MINOR HEAD (c).—RATES AND TAXES	3,58,691	4,21,000		3,99,000
<i>Minor Head (d).—Payments on account of compensation for quarters, etc.</i>				
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS	2,90,274	3,04,000		2,92,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS	1,51,175	1,59,000		1,62,000
MINOR HEAD (f).—MISCELLANEOUS	62,048	71,000		64,000
TOTAL SUB-HEAD D.—GENERAL CHARGES.	26,16,026	27,27,000	28,20,000	26,61,000
SUB-HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers		28,21,670		28,21,700
(2) Pay of engineering, clerical, drawing and menial establishments—Permanent		26,49,800		26,45,900
(3) Pay of engineering, clerical drawing and menial establishments—Temporary		9,98,390		10,32,600
(4) Transportation charges		6,18,000		6,43,400
(5) Payment for printing and stationery		1,05,000		1,80,000
(6) Telephones		40,730		41,400
(7) Miscellaneous		3,46,690		2,96,000
(8) Payments to other departments		1,72,720		65,000
(9) Credits from other departments		8,02,000		7,84,000
<i>Deduct</i> —Emergency cut in pay		8,20,000		2,97,000
TOTAL SUB-HEAD E.—ESTABLISHMENTS	60,81,288	66,31,000	66,82,000	65,44,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE		4,23,000		4,29,740
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS		15,000		6,260
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS		66,000		61,000
Deduct—Emergency cut in pay				2,000
TOTAL SUB-HEAD F.—TOOLS AND PLANT	3,95,162	3,72,000	3,77,000	3,73,000
SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)				
	—2,31,674	—1,31,000	—52,000	{ —88,000 75,000
SUB HEAD H.—DEDUCT ENGLISH COST OF STORES	—49,010	30,000	—72,000	54,000
SUB-HEAD I.—FRACTIONAL DIFFERENCES—				
		..		
SUB-HEAD Q.—M. E. S. ADVANCES.	—94	..	5,000	..
TOTAL INDIA	3,77,33,325	3,64,69,000	3,84,22,000	3,21,49,000
SUB-HEAD J.—ENGLAND.				
(1) Furlough pay of Royal Engineer personnel and miscellaneous charges		3,64,000		3,64,000
(2) Leave and Deputation salaries, etc.		12,000		8,000
(3) Stores for India		30,000		54,000
TOTAL SUB-HEAD J.—ENGLAND	5,70,969	4,06,000	4,36,000	4,26,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	—2,822	..	—1,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	3,83,01,472	3,68,75,000	3,88,57,000	3,25,75,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,77,000		8,00,000
(2) Furniture		47,000		43,000
(3) Internal electrical installations and hire of fans		44,000		26,000
(4) Miscellaneous		13,000		16,000
	<u>8,74,463</u>	<u>8,81,000</u>		<u>8,85,000</u>
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		14,18,000		13,92,000
(2) Electric energy		8,63,000		9,32,000
	<u>22,30,953</u>	<u>22,81,000</u>		<u>23,24,000</u>
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY	1,64,256	1,21,000		1,20,000
SUB HEAD D.—MISCELLANEOUS	3,83,041	2,23,000		2,41,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	..	22,12,000		5,89,000
SUB-HEAD F.—FRACTIONAL DIF- FERENCE	-273	..	..	..
TOTAL INDIA	36,52,440	57,18,000	41,80,000	41,59,000
Sub-Head G.—England—				
Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD G.—ENGLAND	27	..	..	..
Sub-Head H.—Exchange . . . . .	..	..		..
TOTAL MAIN-HEAD VIII.—MILITARY ENGINEER SERVICES	36,52,467	57,18,000	41,80,000	41,59,000

SERVICES—*concid.*

MAIN HEAD 9/IX. AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads,	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.
A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DIS- TRICTS AND BRIGADES . . .	48,002	..	43,002	27,000	..	27,000	18,000	..	18,000	1,46,000	..	1,46,000
<i>Staff at Headquarters of Commands . . .</i>	38,236	..	38,236	44,000	..	44,000	41,000	..	41,000	..	..	..
<i>Staff at Headquarters of Districts and Brigades . . .</i>	63,675	..	63,675	80,000	..	80,000	80,000	..	80,000	..	..	..
B.—AUXILIARY FORCES	53,53,721	..	53,53,721	44,81,000	..	44,81,000	45,00,000	..	45,00,000	44,38,000	..	44,38,000
C.—TERRITORIAL FORCE—												
(a) Normal charges	15,06,577	..	15,06,577	14,07,000	..	14,07,000	14,98,000	..	14,98,000	14,88,000	..	14,88,000
(b) Civil grant . . .	5,95,394	..	5,95,394	8,00,000	..	8,00,000	6,42,000	..	6,42,000	8,00,000	..	8,00,000
D.—FRACTIONAL DIFFERENCE. —7	..	..	—7	..	..	..	..	..	..	..	..	..
RECEIPTS . . .	..	26,503	—26,503	..	25,000	—25,000	..	50,000	—50,000	..	25,000	—25,000
TOTAL	76,05,598	26,503	75,79,095	68,39,000	25,000	68,14,000	67,79,000	50,000	67,29,000	68,72,000	25,000	68,47,000

EXPLANATIONS.

1. *Sub-Head A.*—Represents 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 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 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:—

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

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

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

Training is carried out as follows:—

- (i) *Provincial units.*—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.
Urban Units . . .	8 Indian non-commissioned officers (for the training period.)
	As for Auxiliary Force, India (Indian Non-commissioned officers).
University Training Corps.—	As for Auxiliary Force, India.

4. Budget 1934-35 is more than budget 1933-34 by Rs. -33.lakh due to :—

	In lakhs of Rs.
<i>Increases—</i>	
Pay of officers due to provision for 12 months' pay of British Service Officers as against 11 months' pay provided in Budget 1933-34 (1'30) and to an under-estimate in the Budget for 1933-34 (1'03)	1.33
Pay of members under training due to an under-estimate in 1933-34	1.22
	<u>2.55</u>
<i>Decreases—</i>	
Smaller provision for British other ranks of the permanent staff	1.00
Transportation . . . . .	.56
Pay of Establishment . . . . .	.26
Reduction in training grant28
Other miscellaneous items, net12
	<u>2.22</u>
Net increase	<u>.33</u>

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EXPLANATIONS.

MAIN HEAD 9/IX —AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
24.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.					
<i>Detailed heads—</i>					
1	(1) Pay of officers . . .		18,980		410
5	(2) Pay and allowances of establishments . . .		7,450		37,940
	(3) Transportation . . .		2,240		10,650
	<i>Deduct—Emergency cut in pay</i>		1,670		
	TOTAL SUB-HEAD A. . .	48,002	27,000	18,000	1,48,000
STAFF AT HEADQUARTERS OF COMMANDS.					
<i>Detailed heads—</i>					
2	(1) Pay of officers . . .		32,910		
10	(2) Pay of establishments . . .		10,150		
	(3) Kit and clothing allowances		300		
	(4) Transportation		2,620		
	(5) Miscellaneous		60		
	<i>Deduct—Emergency cut in pay</i>		2,040		
	Total	38,236	44,000	41,000	..
STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES.					
<i>Detailed heads—</i>					
4	(1) Pay of officers		53,170		
14	(2) Pay of establishments		20,950		
	(3) Kit and clothing allowances		400		
	(4) Transportation		8,350		
	(5) Miscellaneous		250		
	<i>Deduct—Emergency cut in pay</i>		3,120		
	Total	63,675	80,000	80,000	..

AND TERRITORIAL FORCES—*contd.*

NUMBERS.			Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—AUXILIARY FORCE.						
Detailed heads—						
47	48	(1) Pay of officers . . .		5,94,390		6 25,000
210	207	(2) Pay of British other ranks . . .		8,06,000		7,06,000
		(3) Pay of members under training . . .		17,95,000		19,17,000
		(4) Pay of watchers . . .		40,000		42,000
		(5) Pay of establishments other than watchers . . .		4,19,170		3,93,000
		(6) Kit and clothing allowances . . .		23,900		21,000
		(7) Transportation . . .		3,92,000		3,42,000
		(8) Training grant . . .		2,22,000		2,00,000
		(9) Miscellaneous . . .		2,33,000		2,28,000
		<i>Deduct</i> —Emergency cut in pay . . .		44,460		36,000
TOTAL SUB-HEAD B .			53,53,721	44,81,000	45,00,000	44,38,000

**SUB-HEAD C.—TERRITORIAL
FORCE.**

Minor Head (a) Normal charges.

Detailed heads—

73	72	(1) Pay of officers . . .		4,42,430		5,45,000
37	37	(2) Pay of Indian officers and British and Indian other ranks . . .		1,06,600		1,06,000
		(3) Pay of members under training . . .		4,12,000		4,12,000
		(4) Pay of establishment . . .		1,01,810		1,00,000
		(5) Kit and clothing allowances . . .		13,100		14,000
		(6) Transportation . . .		1,80,000		1,74,000
		(7) Training grant . . .		86,000		80,000
		(8) Miscellaneous . . .		86,000		81,000
		<i>Deduct</i> —Emergency cut in pay . . .		20,940		24,000
MINOR HEAD (a)			15,06,577	14,07,000	14,98,000	14,88,000
Carried over . . .			15,06,577	14,07,000	14,98,000	14,88,000

NUMBERS.		MAIN HEAD 9/IX.—AUXILIARY				
		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.	
1932- 34.	1934- 35.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	15,06,577	14,07,000	14,98,000	14,88,000
SUB-HEAD C.—TERRITORIAL FORCE—<i>conold.</i>						
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	8,00,000			8,00,000
		(5) Kit and clothing allowances				
		(6) Transportation				
		(7) Training grant				
		(8) Miscellaneous expenses <i>Deduct</i> —Emergency out in pay				
		TOTAL MINOR HEAD (b)	5,95,394	8,00,000	6,42,000	8,00,000
		TOTAL SUB-HEAD C	21,01,971	22,07,000	21,40,000	22,88,000
SUB-HEAD F.—Fractional differences						
			—7	..	..	..
TOTAL EXPENDITURE—MAIN HEAD 9						
			76,05,598	68,39,000	67,79,000	68,72,000
RECEIPTS.						
		(1) Fractional differences		—		
		(2) Miscellaneous		25,000		25,000
		Total Receipts Main Head IX.	26,503	25,000	50,000	25,000

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AND TERRITORIAL FORCES—*concl.*

EXPLANATIONS.

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

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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	84,27,855	..	84,27,855	81,24,000	..	81,24,000	81,30,000	..	81,30,000	83,86,000	..	83,86,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	20,83,833	..	20,83,833	25,89,000	..	25,89,000	24,88,000	..	24,88,000	25,99,000	..	25,99,000
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS	6,20,065	..	6,20,065	6,55,000	..	6,55,000	6,40,000	..	6,40,000	7,00,000	..	7,00,000
D.—PURCHASE AND SALE OF STORES	16,50,005	1,32,200	15,17,805	17,36,000	1,10,000	16,26,000	16,47,000	1,15,000	15,32,000	21,50,000	1,25,000	20,25,000
E.—MISCELLANEOUS	1,78,470	25,458	1,53,012	2,26,000	23,000	2,03,000	2,07,000	86,000	1,71,000	2,28,000	29,000	1,99,000
F.—WORKS EXPENDITURE	12,50,523	27,115	12,23,408	12,42,000	29,000	12,13,000	11,76,000	25,000	11,51,000	11,40,000	24,000	11,16,000
TOTAL INDIA	92,10,756	1,84,773	90,25,983	95,72,000	1,62,000	94,10,000	92,88,000	1,76,000	91,12,000	1,01,53,000	1,78,000	99,75,000
ENGLAND	63,36,239	65,083	62,71,156	61,40,000	23,000	61,17,000	79,33,000	83,000	79,00,000	80,12,000	13,000	79,94,000
EXCHANGE	-28,072	2	-28,074	..	..	..	-14,000	..	-14,000	..	..	..
TOTAL HEAD 10/X	1,55,18,923	2,49,858	1,52,69,065	1,57,12,000	1,85,000	1,55,27,000	1,72,07,000	2,09,000	1,69,98,000	1,81,65,000	1,96,000	1,79,69,000

EXPLANATIONS.

The budget for 1934-35 provides for the following establishments :—

Royal Air Force.—248 British Royal Air Force officers 1 Army officer, 1 Indian Meteorologist, 1,865 British airmen, 1 Indian officer, 3 Indian other ranks, 332 Indian artificers, 116 Indian mechanical transport drivers, 190 civilian clerks and draftsmen, 6 school mistresses, 7 language teachers and 751 followers.

Indian Air Force.—4 British officers, 8 Indian officers holding the King's commission, 1 Indian assistant education officer, 16 British airmen, 36 Indian airmen, 1 civilian clerk, 27 Indian apprentices and 8 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.

The first flight of the Indian Air Force at present located at the Aircraft Depot, Drigh Road.

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

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

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

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

The functions of the Wing Headquarters, 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. 24.42 lakhs (net) in the budget 1934-35 as compared with budget 1933-34 is due to :—

Increases—	In lakhs of Rs.
(1) Pay of officers. The budget for 1933-34 allowed for officers' pay for 11 months only as a result of the decision that from April 1933 the pay of officers should be disbursed monthly in arrears instead of within the month. The budget for 1934-35 allows for pay for 12 months.	1.75

<i>Increases—contd.</i>	<i>EXPLANATIONS—contd.</i>	In lakhs of Rs.
(2)	Payment to His Majesty's Government, Air Ministry, due to an increase in the capitation rate	12·39
(3)	Larger provision for home stores for (a) the Indian Air Force (b) replacement of airframes and engines and (c) M. T.—vehicles—partly counterbalanced by savings on maintenance stores and spares	5·95
(4)	Provision for a "Sinking Fund" for the Royal Air Force	4·13
(5)	Pay of airmen due mainly to increase in numbers	·77
(6)	Marriage allowances and allotments paid in England	1·32
(7)	Other minor variations (net)	·59
		<u>26·90</u>
<i>Decreases—</i>		
(1)	Larger recoveries on account of family allotments, based on progress of actuals	·54
(2)	Smaller expenditure on works	1·02
(3)	Smaller sea transport charges	·92
		<u>2·48</u>
	Net increase	<u>24·42</u>

MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*cont'd.*

DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

						Budget Estimate.		
						1933-34.	1934-35.	
						Rs.	Rs.	
						Budget Estimate.		
						1933-34.	1934-35.	
						Rs.	Rs.	
Numbers.								
1933-34.			1934-35.					
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.			
A1.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R. A.F. HILL DEPOT AND INDIAN AIR FORCE.								
(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.								
1	7	23	1	9	27	(1) STAFF AT GROUP HEADQUARTERS, PESHAWAR .	1,34,990	1,78,480
2	62	498	2	66	507	(2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH.	16,80,020	17,98,400
1	5	23	1	6	21	(3) STAFF AT WING HEADQUARTERS, QUETTA .	1,02,060	1,20,950
4	94	550	4	87	568	(4) ARMY CO-OPERATION SQUADRONS AT QUETTA (2) PESHAWAR AND AMBALA ONE EACH.	19,63,590	20,32,790
168		1,094	168		1,123			
						38,80,660		41,30,620

FOR THE YEAR 1934-35.

MAIN HEAD 10.

NUMBERS.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE.					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.					
Detailed heads—					
168	168	(1) Pay of officers	13,77,700		15,39,000
1,094	1,123	(2) Pay of British air men	20,37,220		21,31,790
165	158	(3) Pay of Indian ranks and civilians	96,930		1,00,100
450	459	(4) Pay of followers	93,780		94,110
		(5) Kit and clothing allowances	1,05,390		1,07,060
		(6) Transportation	1,64,000		1,49,000
		(7) Hired transport	1,500		2,000
		(8) Miscellaneous	75,000		87,310
		Deduct—Emergency cut in pay	70,860		79,750
TOTAL MINOR HEAD (a)			38,80,660	39,98,000	41,30,620
..					
Carried over			38,80,660	39,98,000	41,30,620

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

Budget 1934-35 is more than budget 1933-34 by Rs. 2·50 lakhs due to :—

	In lakhs of rupees
<i>Increases—</i>	
(1) Provision for pay of officers for 12 months instead of 11 months in 1933-34 as a result of the change in the date of payment	1·24
(2) Larger pay charges due to the decision to relieve R. A. F. officers in India before proceeding on leave <i>ex-India</i> at the end of their tour of service	·14
(3) Fewer officers proceeding on leave <i>ex-India</i>	·12
(4) Provision for an Intelligence officer for the Military Intelligence office, Peshawar for the whole year instead of for about 8 months in 1933-34 and other miscellaneous causes	·11
(5) Increase in the number of airmen and larger payments of lodging, fuel and light allowances. [This is partly counterbalanced by savings under Sub-head B(d).]	·95
(6) Other variations, net	·03
	2·59
<i>Decrease—</i>	
(7) Larger realisations on account of emergency cut in pay	·09
	Net increase 2·50

MAIN HEAD 10.—

NUMBERS.		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.	Rs.	Rs.	Rs.	Rs.
Brought forward			38,80,660	39,98,000	41,30,620
EXPENDITURE—concl'd.					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—concl'd.					
MINOR HEAD (b) ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
(1) Pay of civilians and followers		}	11,000		15,000
(2) Transportation					
(3) Hired transport					
(4) Miscellaneous					
Deduct.—Emergency cut in pay			..		
TOTAL MINOR HEAD (b)			11,000	13,000	15,000
MINOR HEAD (c)—INDIAN AIR FORCE.					
Detailed heads—					
12	12	(1) Pay of officers	71,720		82,970
16	16	(2) Pay of British airmen	50,440		46,330
52	63	(3) Pay of Indian ranks and civilians	24,650		29,510
5	8	(4) Pay of followers	1,380		2,220
		(5) Kit and clothing allowances	1,630		1,810
		(6) Transportation	5,670		4,500
		(7) Miscellaneous	4,060		4,150
Deduct.—Emergency cut in pay			3,590		4,170
TOTAL MINOR HEAD (c)			1,55,960	1,16,000	1,67,320
MINOR HEAD (d)—DEDUCT—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925					
			27,770	28,000	27,610
MINOR HEAD (e)—DEDUCT—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENT FROM AIRMEN					
			8,95,850	9,69,000	9,49,330
TOTAL SUB-HEAD A.		34,27,855	31,24,000	31,30,000	33,36,000

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

EXPLANATIONS.

Minor head (b).—Royal Air Force Hill Depot.—Budget 1934-35 shows an increase of Rs. 04 lakh as compared with budget 1933-34 based on actual requirements.

Minor head (c).—Indian Air Force.—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet 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 cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932 and three more in August 1933 to ensure a steady flow of regular officers for the Indian Air Force. Of these one is expected to arrive in March 1934, 3 are expected to arrive in July 1934 and 2 in March 1935.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. During the past few months airmen of semi-technical trades have been engaged and more apprentices will be recruited shortly for training with a view to the formation of the 2nd flight in April 1935.

The increase of Rs. 11 lakh in the budget for 1934-35 as compared with that for 1933-34 is mainly due to the arrival of more Indian cadets from Cranwell in the latter part of the year and to the proposed entertainment of more apprentices for training with a view to the formation of the 2nd flight in April 1935.

Minor head (e).—Budget 1934-35 allows for larger recoveries of Rs. 53 lakh as compared with budget 1933-34 based on the progress of actuals in 1933-34.

Numbers.		MAIN HEAD 10.—			
1933-34.	1934-35.	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		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			
		(2) Training grant	27,840		32,460
		Deduct—Emergency cut in pay	4,800		4,800
			1,430		1,580
TOTAL MINOR HEAD (a)			31,210	83,000	35,680
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
20	20	(1) Pay of establishments	1,07,330		1,02,900
		(2) Education grant	8,000		7,880
		Deduct—Emergency cut in pay			
			3,950		4,040
TOTAL MINOR HEAD (b)			1,11,380	97,000	1,06,740
MINOR HEAD (c)—R. A. F. MEDICAL SERVICES.					
Detailed heads—					
11	10	(1) Pay of officers	1,25,740		1,15,040
27	27	(2) Pay of British airmen	42,450		45,220
		(3) Kit and clothing allowances	2,480		2,480
		(4) Transportation	1,500		2,000
		(5) Miscellaneous	1,900		1,900
		(6) Cost of treatment in civil and Military hospitals	62,000		61,720
		Deduct—Emergency cut in pay	6,170		5,750
TOTAL MINOR HEAD (c)			2,29,900	2,07,000	2,22,610
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
24	23	(1) Pay of officers	2,26,900		2,62,860
550	523	(2) Pay of British airmen	9,75,270		9,40,850
305	312	(3) Pay of Indian officers, other ranks and civilians	1,79,890		1,91,940
151	153	(4) Pay of followers	38,270		38,290
		(5) Kit and clothing allowances	56,350		54,290
		(6) Transportation	1,05,000		90,000
		(7) Hired transport	500		300
		(8) Miscellaneous	29,400		30,700
		Deduct—Emergency cut in pay	17,270		18,550
Total Minor Head (d)			15,94,310	15,52,000	15,90,680
Carried over			19,66,800	18,89,000	19,55,710

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

EXPLANATIONS.

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

Budget 1934-35 compared with budget 1933-34. The variation is small.

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

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

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

Budget 1934-35, compared with budget 1933-34. The variation is small.

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

Budget 1934-35 is less than budget 1933-34 by Rs. '07 lakh due mainly to the transfer of provision for the Principal medical officer to Sub-head C partly counterbalanced by provision for 12 months pay of officers instead of 11 months in 1933-34.

Minor head (d) Aircraft Depot.

Budget 1934-35 is less than budget 1933-34 by Rs. '03 lakh due mainly to :—

Decreases—	In lakhs of rupees.
(1) Smaller pay charges of airmen due to reduction in the number of airmen	'35
(2) Smaller transportation charges	'15
(3) Larger realisation on account of emergency cut in pay	'01
	'51
 Increases—	
(1) More pay charges due partly to provision for 4 more officers and partly to provision for pay of officers for 12 months instead of 11 months in 1933-34 as a result of the change in the date of payment	'36
(2) Provision for 7 Indian storekeepers and increments earned by the civilian clerks, etc.	'12
	'48
Net decrease	'03

MAIN HEAD 10—

Numbers.		Accounts,	Budget	Revised	Budget
1932-	1934	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward			19,66,800	18,89,000	19,55,710

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

MINOR HEAD (e)—AIRCRAFT PARK.

Detailed heads—

15	15	(1) Pay of officers	1,41,120		1,56,210
176	181	(2) Pay of British airmen	3,07,060		3,24,130
108	110	(3) Pay of Indian ranks and civilians	73,210		76,850
97	97	(4) Pay of followers	23,410		22,670
		(5) Kit and clothing allowances			
		(6) Transportation	18,650		19,110
		(7) Hired transport	57,000		41,500
		(8) Miscellaneous	100		500
		(8) Miscellaneous	11,400		12,900
		<i>Deduct—Emergency cut in pay.</i>	<i>9,750</i>		<i>10,530</i>
TOTAL MINOR HEAD (e) .			6,22,200	5,99,000	6,43,290
TOTAL SUB-HEAD B. .			20,83,838	24,88,000	25,99,000

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

Detailed heads—

20	21	(1) Pay of officers	3,73,380		4,01,990
12	11	(2) Pay of British airmen	32,660		32,210
60	63	(3) Pay of civilians	1,56,760		1,66,330
42	42	(4) Pay of followers	8,680		8,810
		(5) Kit and clothing allowances	1,100		1,030
		(6) Transportation	47,500		54,000
		(7) Hired transport	100		..
		(8) Miscellaneous	39,300		40,000
		(9) Telephone charges	9,000		9,000
		(10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding under his financial powers	15,000		15,000
		<i>Deduct—Emergency cut in pay</i>	<i>28,480</i>		<i>28,370</i>
TOTAL SUB-HEAD (C)			6,20,065	6,40,000	7,00,000

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

EXPLANATIONS.

Minor Head (e)—Aircraft Park.—

Budget 1934-35 is more than budget 1933-34 by Rs. .21 lakh due to:—

In lakhs of Rupees.

Increase—

(1) More pay charges due to provision for pay of officers for 12 months instead of 11 months in 1933-34 as a result of the change in the date of payment . . . . .	.15
(2) More pay charges of British airmen due to increase in the number . . . . .	.17
(3) Provision for civilian storekeepers . . . . .	.04
	<u>.36</u>

Decrease—

(4) Smaller transportation charges . . . . .	.15
Net increase	<u>.21</u>

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 1934-35 is more than budget 1933-34 by Rs. .45 lakh due to:—

In lakhs of Rupees.

(1) Provision for Principal Medical Officer, Royal Air Force under this head instead of under Sub-head B (c) . . . . .	.24
(2) Employment of Wing Commanders, in place of Squadron Leaders . . . . .	.04
(3) Provision for 3 additional clerks and increments earned . . . . .	.09
(4) More transportation charges due to provision for reserved compartment for the Air Officer Commanding and travelling charges for liaison officer at Army Headquarters . . . . .	.07
(5) Other variations . . . . .	.01
	<u>.45</u>

MAIN HEAD 10—				
	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army . . . . .		..		..
(2) Central purchase		6,700		4,18,300*
(3) Local purchase		90,000		1,26,500
(4) Transfer of stores from non-military departments or Imperial stations		2,500		..
(5) Customs duty		29,000		20,000
		<u>1,28,200</u>		<u>5,64,800</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		1,000		1,800
		<u>1,000</u>		<u>1,800</u>
Net expenditure under (a)	1,33,554	1,27,200	1,39,000	5,63,000
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		700		800
(2) Central purchase		33,400		36,000
(3) Local purchase		9,300		9,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
(5) Customs duty		23,000		31,000
		<u>66,400</u>		<u>76,800</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		300		800
(7) <i>Deduct</i> —Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		4,000		6,000
		<u>4,300</u>		<u>6,800</u>
Net expenditure under (b)	1,39,258	62,100	1,33,000	70,000
Carried over	2,72,812	1,89,300	2,72,000	6,33,000

*Includes Rs. 4,13,000 for "Sinking fund".

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 1934-35 is more than budget 1933-34 by Rs. 4·14 lakhs due mainly to provision for "Sinking fund"—Rs. 4·13 lakhs.

	MAIN HEAD 10.—			
	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward	2,72,812	1,89,300	2,72,000	6,33,000
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (c)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army		1,11,500		1,32,000
(2) Central purchase . . . . .		..		..
(3) Local purchase		1,04,000		1,00,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
(5) Bonus paid under the sliding scale of rations scheme		17,000		15,000
		<u>2,32,500</u>		<u>2,47,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M.E.S., other departments of the Central Government or transferred to Army		3,500		4,000
		<u>3,500</u>		<u>4,000</u>
Net expenditure under (c)	2,11,467	2,29,000	2,11,000	2,43,000
MINOR HEAD (d)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army		35,400		36,400
(2) Central purchase . . . . .		..		200
(3) Local purchase		15,000		9,300
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
		<u>50,400</u>		<u>45,900</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		400		400
		<u>400</u>		<u>400</u>
Net expenditure under (d)	37,061	50,000	39,000	45,500
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army		8,61,600		8,47,700
(2) Central purchase . . . . .		..		..
(3) Local purchase		3,000		500
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
		<u>8,64,600</u>		<u>8,48,200</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government to Army		4,000		3,000
		<u>4,000</u>		<u>3,000</u>
Net expenditure under (e)	7,52,937	8,60,600	8,02,000	8,40,200
Carried over	12,74,277	13,28,900	13,24,000	17,61,700

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

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
Brought forward	12,74,277	13,28,900	13,24,000	17,61,700
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f)—PETROL AND LUBRI- CANTS (M. T).				
Detailed heads—				
(1) Purchase from the Army		56,380		57,700
(2) Central purchase . . . . .		..		100
(3) Local purchase		120		4,200
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
		<u>56,500</u>		<u>62,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army		1,000		1,000
(6) <i>Deduct</i> —Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		3,000		4,000
		<u>4,000</u>		<u>5,000</u>
Net expenditure under (f)	76,286	52,500	52,000	57,000
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		30,400		28,000
(2) Central purchase		60,500		56,000
(3) Local purchase		37,850		60,400
(4) Transfer of stores from non-military departments or Imperial stations		250		100
(5) Customs duty		24,000		23,000
		<u>1,53,000</u>		<u>1,67,500</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army.		20,000		20,000
		<u>20,000</u>		<u>20,000</u>
Net expenditure under (g)	1,44,277	1,33,000	1,05,000	1,47,500
MINOR HEAD (h)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army		9,000		10,000
(2) Central purchase . . . . .		..		..
(3) Local purchase		1,000		1,000
(4) Transfer of stores from non-military departments or Imperial stations . . . . .		..		..
		<u>10,000</u>		<u>11,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army. . . . .		..		..
		<u>..</u>		<u>..</u>
Net expenditure under (h)	11,776	10,000	11,000	11,000
Carried over	15,08,619	15,24,400	14,92,000	19,77,200

MAIN HEAD 10.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	15,06,619	15,24,400	14,92,000	19,77,200
SUB-HEAD D.—PURCHASE AND SALE OF STORES—concl'd.				
MINOR HEAD (i).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army		72,250		72,100
(2) Central purchase		200		200
(3) Local purchase		350		600
(4) Transfer of stores from non-military departments or Imperial stations		100		100
(5) Customs duty		5,000		3,000
		<u>77,900</u>		<u>76,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		1,800		5,000
		<u>1,800</u>		<u>5,000</u>
Net expenditure under (i)	72,262	76,100	50,000	71,000
MINOR HEAD (j).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army		1,44,500		1,22,800
(2) Central purchase		12,000		15,000
(3) Local purchase		3,800		1,900
(4) Transfer of stores from non-military departments or Imperial stations		200		100
(5) Customs duty		3,000		2,000
TOTAL		<u>1,63,500</u>		<u>1,41,800</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		28,000		40,000
		<u>28,000</u>		<u>40,000</u>
Net expenditure under (j)	71,124	1,35,500	1,05,000	1,01,800
TOTAL SUB-HEAD D .	16,50,005	17,38,000	16,47,000	21,50,000

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

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous and fractional differences		6,550		2,640
(2) Compensation for losses		700		1,000
(3) Language rewards		2,000		1,500
(4) Loss of cash		—		..
(5) Printing and stationery		44,000		54,000
(6) Anti-malarial measures		4,490		4,490
(7) Storage charges of Royal Air Force explosives on deposit in arsenals.		72,000		75,000
(8) Repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposit in arsenals		20,500		19,000
(9) Services rendered by Army transport		500		1,500
(10) <i>Deduct</i> —Credit on account of services rendered by R. A. F. transport to Army or M. E. S.		150		100
(11) Administration of telephones (excluding those of R. A. F. Headquarters)		15,000		18,500
(12) Indian combined transport services		10,410		470
(13) After charges below six pence in each case in respect of airman transferred to Imperial payment. . . . .		..		..
(14) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB-HEAD E	1,78,470	2,26,000	2,07,000	2,28,000

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, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

The variation in budget 1934-35 as compared with budget 1933-34 is small.

MAIN HEAD 10.—

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a).—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes.		45,500		45,000
(2) Accommodation—British personnel		14,500		..
(3) Accommodation—Indian personnel . . . . .		..		70,000*
(4) Accommodation—miscellaneous units . . . . .		..		..
(5) Hospitals . . . . .		..		..
(6) Depots, etc.		42,000		..
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous . . . . .		..		..
(10) Lands, communications and drainages		1,25,000		44,000
(11) Furniture		18,000		9,000
(12) Installations—Water . . . . .		..		..
(13) INSTALLATIONS—ELECTRICAL . . . . .		..		..
(14) Minor works		1,00,000		1,00,000
(15) Losses . . . . .		..		..
TOTAL MINOR HEAD (a)	4,42,982	3,45,000	2,82,000	2,68,000
MINOR HEAD (b).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,87,600		2,89,400
(2) Military roads in cantonments		26,100		28,700
(3) Military roads ex-cantonments		7,600		7,600
(4) Furniture		31,000		31,000
(5) Miscellaneous		2,04,900		1,96,700
TOTAL MINOR HEAD (b)	5,00,127	5,57,200	5,57,200	5,53,400
Carried over	9,43,109	9,02,200	8,39,200	8,21,400

* For accommodation at Peshawar for one flight of the Indian Air Force.

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 1934-35 is less than budget 1933-34 by Rs. 1·02 lakhs. The decrease is due to :—

(In lakhs of Rupees.)

Decreases—

1. Fewer new works	·77
2. Smaller maintenance charges of buildings, etc. owing to transfer of Tavoy and Victoria Point landing grounds to the Department of Industries and Labour	·04
3. Cost of maintenance of installations having returned to normal	·14
4. Smaller establishment and tools and plant charges—these are in proportion to the provision for new works	·08

1·03

Increase—

Additional provision for rent of buildings	·01
--	-----

Net decrease 1·02

MAIN HEAD 10.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward	9,43,109	9,02,200	8,39,200	8,21,400
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		80,600		70,000
(2) Electrical		1,49,600		1,45,500
(3) Miscellaneous machinery		1,400		1,000
(4) Renewals . . . . .		..		..
TOTAL MINOR HEAD (c)	2,05,287	2,31,000	2,31,000	2,16,500
MINOR HEAD (d).—GENERAL CHARGES.				
Detailed heads—				
(1) Rent for hired buildings		500		1,400
(2) Rent of land		11,900		11,900
(3) Rates and taxes		1,400		1,400
(4) Payments for railway sidings and platforms		11,200		11,400
(5) Care of vacant buildings		3,100		3,100
(6) Miscellaneous		9,600		9,600
TOTAL MINOR HEAD (d)	30,478	37,700	37,700	38,800
MINOR HEAD (e).—ESTABLISHMENT	71,849	61,600	59,000	54,660
MINOR HEAD (f).—TOOLS AND PLANT		9,500	9,100	8,640
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	12,50,523	12,42,000	11,76,000	11,40,000
TOTAL INDIA	92,10,756	95,72,000	92,88,000	1,01,53,000

ROYAL AIR FORCE (INCLUDING STORES)

MAIN HEAD 10.—

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for troops serving in India		14,28,000		26,67,000
(b) Furlough and voyage pay		1,40,000		1,40,000
(c) Marriage allowances and allotments		9,36,000		10,68,000
(d) Cost of sea transport		3,48,000		2,56,000
(e) Stores taken to India		13,000		10,000
(f) Educational and instructional charges		1,16,000		1,10,000
(g) Discharge gratuities		15,000		13,000
(h) National health insurance		16,000		16,000
(i) Unemployment insurance		16,000		28,000
(j) Contributory pensions act, 1925		48,000		48,000
(k) Miscellaneous		10,000		8,000
(l) Consolidated clothing allowances		13,000		12,000
(m) Leave and deputation salaries		12,000		8,000
(n) Sterling overseas pay . . . .		..		4,000
(o) Stores for India—				
(1) Aviation (air frames and engines)		6,48,000		13,96,000
(2) Aviation (stores)		17,10,000		16,54,000
(3) M. T. (vehicles)		49,000		1,33,000
(4) M. T. (spares)		52,000		27,000
(5) Clothing		27,000		13,000
(6) Ordnance (stores)		4,10,000		2,67,000
(7) Miscellaneous		1,14,000		1,07,000
(8) Publications and forms		19,000		27,000
TOTAL SUB-HEAD G.—ENGLAND	63,36,239	61,40,000	79,33,000	80,12,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Exchange on English expenditure other than on stores . . . . .		..
(2) Exchange on English expenditure on stores . . . . .		..
TOTAL	—28,072	..	—14,000	..
TOTAL EXPENDITURE MAIN HEAD 10	1,55,18,923	1,57,12,000	1,72,07,000	1,81,85,000

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

EXPLANATIONS.

Items (a) to (n) inclusive are calculated in England by the High Commissioner and the Secretary of State for India.

MAIN HEAD X—				
	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		41,000		49,000
(2) Recoveries on account of stores issued on payment.		69,000		76,000
TOTAL SUB-HEAD D.	1,32,200	1,10,000	1,15,000	1,25,000
SUB-HEAD E.—MISCELLANEOUS.				
(1) Credits for services rendered		9,000		15,000
(2) After credits below six pence in each case in respect of Airmen transferred to Imperial payment:		..		..
(3) Miscellaneous receipts and fractional differences		14,000		14,000
(4) Indian combined transport services		..		..
TOTAL SUB-HEAD E.	25,458	23,000	36,000	29,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	27,115	29,000	25,000	24,000
TOTAL INDIA	1,84,773	1,62,000	1,76,000	1,78,000
SUB-HEAD G.—ENGLAND—				
1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India		6,000		4,000
2. Consolidated clothing allowances		7,000		7,000
3. Miscellaneous		10,000		7,000
4. Sale of surplus and obsolete stores		..		..
TOTAL SUB-HEAD G.—ENGLAND	65,083	23,000	33,000	18,000
SUB-HEAD H.—EXCHANGE				
	2	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,49,858	1,85,000	2,09,000	1,96,000

FOR THE YEAR 1934-35.

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

EXPLANATIONS.

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

Heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL SUPERVISION.	1,91,625	...	1,91,625	1,77,000	..	1,77,000	1,84,000	...	1,64,000	1,82,000	...	1,82,000
B.—MARINE SURVEY DEPARTMENT.	60,997	...	60,997	75,000	..	75,000	75,000	...	75,000	72,000	...	72,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT .	10,27,105	...	10,27,105	9,99,000	..	9,99,000	9,51,000	...	9,51,000	9,58,000	...	9,58,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS .	43,360	...	43,360	47,000	..	47,000	26,000	...	26,000	24,000	...	24,000
E.—DOCKYARDS AND WORKSHOP.	7,23,467	...	7,23,467	8,87,000	..	8,87,000	8,86,000	...	8,86,000	8,97,000	...	8,97,000
F.—PURCHASE AND SALE OF STORES	11,27,593	...	11,27,593	12,80,000	..	12,80,000	13,04,000	...	13,04,000	13,96,000	...	13,96,000
G.—PURCHASE AND HIRE OF SHIPS AND VESSELS .	1,54,999	...	1,54,999	2,000	..	2,000	—18,000	...	—18,000	11,00,000	...	11,00,000
H.—EXPENDITURE ON WORKS.	2,15,070	...	2,15,070	2,42,000	..	2,42,000	2,42,000	...	2,42,000	2,53,000	...	2,53,000
I.—MISCELLANEOUS .	2,61,442	...	2,61,442	1,89,000	..	1,89,000	1,24,000	...	1,24,000	1,86,000	...	1,86,000
RECEIPTS .	...	2,84,132	—2,84,132	..	2,20,000	—2,20,000	...	2,63,000	—2,63,000	...	13,37,000	—13,37,000
TOTAL INDIA .	88,05,658	2,84,132	85,21,526	87,98,000	2,20,000	85,78,000	87,54,000	2,63,000	84,91,000	50,18,000	13,37,000	86,81,000
J.—England .	20,04,182	41,418	19,62,764	82,21,000	6,000	82,15,000	25,24,000	19,000	25,05,000	24,63,000	7,000	24,56,000
K.—Exchange .	—6,257	—153	—6,104	..	..	..	—4,000	...	—4,000	...	...	...
TOTAL .	58,03,533	3,25,397	54,78,136	70,19,000	2,26,000	67,93,000	62,74,000	2,82,000	59,92,000	74,81,000	13,44,000	61,37,000

EXPLANATIONS.

The Royal Indian Marine has been reorganised on a combatant basis with effect from the 1st April 1928. The combatant strength consists of 118* officers, 40 warrant officers and 1,214 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 1934-35 which allows for the emergency cut in pay for the whole year and takes into account the effect of the various economy measures, is Rs. 61.37 lakhs as against Rs. 67.93 lakhs for the preceding year. The decrease of Rs. 6.56 lakhs is explained below :—

	(In lakhs of Rupees.)
(1) Reduced provision in England for the 5th Sloop "Indus"	6.12
The provision made in India viz., Rs. 10.98 lakhs is met by a transfer of funds from the Kidderpore Dockyard Suspense Account.	
(2) Curtailment of expenditure under various heads . . . . .	.60
(3) Smaller realisations on account of emergency cut in pay . . . . .	.16
Total	6.56

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

7. *Sub-Head A.*—The increase of .05 lakh is due to larger provision required for printing and stationery charges.

8. *Sub-Head B.*—The decrease of .03 lakh is due mainly to revision of the cadre of survey officers.

9. *Sub-Head C.*—There is a decrease of .41 lakh which is due mainly to no provision having been made for the R. I. M. volunteer reserve (.47 lakh) partly counterbalanced by smaller realisations on account of emergency cut in pay (.09 lakh).

10. *Sub-Head D.*—All the coal burning vessels of the Admiralty in the Persian Gulf have been replaced by oil burners. It has therefore been possible to close down certain fuel depots. There will also be no charges on account of landing and shipping of coal. This accounts for the decrease of .23 lakh.

11. *Sub-Head E.*—The increase of .10 lakh is due to a change in the system of accounting partly counterbalanced by decrease due to normal fluctuations especially under labour charges.

* Inclusive of Officers appointed in the Mercantile Marine Department.

EXPLANATIONS—*contd.*

12. *Sub-Head F.*—There is an increase of 1·66 lakhs which is explained as follows—

(In lakhs of Rupees.)

(i) Purchase of certain stores in India instead of in England	·65
(ii) Change in the system of accounting	·38
(iii) More stores required for the annual refit of vessels. (The biennial refit was resorted to as a temporary economy measure)	·10
(iv) Replacement of a coal burning vessel of the Admiralty in the Persian Gulf by an oil burning vessel and consequent greater consumption of oil fuel to be purchased in India	·32
(v) Resumption of the full cruising programme which was curtailed temporarily as an economy measure	·14
(vi) Increased provision required for ammunition at the request of the Ordnance Officer, Bombay	·05
(vii) Increased provision for customs charges on imported stores based on actuals	·02
	1·66

13. *Sub-Head G.*—A sum of 10·98 lakhs has been provided for the completion cost of the new sloop 'Indus' by *per contra* credit from the Kidderpore Dockyard Suspense Account.

14. *Sub-Head H.*—There is an increase of 11 lakh which is mainly due to an increase in the maintenance charges of R. I. M. buildings.

15. *Sub-Heads I.*—The variation is small.

16. *Sub-Head J.*—There is a decrease of 7·58 lakhs due to.

(In lakhs of Rupees.)

(i) Smaller provision for the 5th sloop 'Indus'	6·12
(ii) Less purchases of stores including coal in England	1·71
(iii) Smaller contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.	·08
	7·91

Partly counterbalanced by

(iv) Increase in the provision for allowances, etc., of probationers	·07
(v) Increase in miscellaneous expenses	·26
	·33
	·33
Net decrease	7·58

17. *Receipts.*—Excluding the amount transferred from the Kidderpore Dockyard Suspense Account for the construction of the 5th Sloop 'Indus' (10·98 lakhs), the receipts show an increase of 19 lakh which is due to change in the system of accounting (·43 lakh) partly counterbalanced by a fall in receipts (—·24 lakh) due to various causes.

FOR THE YEAR 1934-35.

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EXPLANATIONS—concl.

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934.	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A — GENERAL SUPERVISION.					
DETAILED HEADS—					
5	5	(1) Pay of officers .	1,05,080		1,04,530
		(2) Allowance to Naval Commander-in-Chief .	10,000		10,000
32	32	(3) Pay of establishments .	49,890		49,040
		(4) Incidental and mis- cellaneous expenses .	8,300		8,800
		(5) Printing and station- ery charges	16,000		21,000
		(6) <i>Deduct</i> —Recoveries from the Persian Gulf Lighting Service Fund	5,000		5,000
		<i>Deduct</i> —Emergency cut in pay	7,270		6,370
TOTAL SUB-HEAD A .		1,91,625	1,77,000	1,64,000	1,82,000

SUB-HEAD B.—MARINE SURVEY DEPARTMENT.

DETAILED HEADS—					
7	6	(1) Pay of officers	64,910		60,970
9	9	(2) Pay of establishments	11,060		11,030
		(3) Incidental and mis- cellaneous expenses	3,000		3,000
		<i>Deduct</i> —Emergency cut in pay	3,970		3,000
TOTAL SUB-HEAD B .		60,997	75,000	75,000	72,000

MARINE (INCLUDING STORES)—contd.

Numbers.		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1933- 34.	1934- 35.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND AL- LOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
174	114	(1) Pay of officers and warrant officers	5,64,480†		5,10,060
969	994	(2) Pay of men	4,57,360		4,60,950
		(3) Incidental and miscel- laneous expenses	12,000		12,700
		<i>Deduct</i> —Emergency cut in pay	34,840		25,710
TOTAL SUB-HEAD C		10,27,105	9,99,000	9,51,000	9,58,000

**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		1,200
		(2) Incidental and miscel- laneous expenses	50		50
		<i>Deduct</i> —Emergency cut in pay . . . . .	..	..	..
TOTAL MINOR HEAD (a)		1,240	1,000	1,000	1,250
Carried over		1,240	1,000	1,000	1,250

† 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 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1933.	1934.	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.		1933-34.	1933-34.	1934-35.
		Ra.	Ra.	Ra.	Ra.
Brought forward .			1,240	1,000	1,250
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—<i>contd.</i>					
MINOR HEAD (b)—FUEL DEPOTS IN THE PERSIAN GULF, HENJAM.—					
Detailed heads—					
15	13	(1) Pay of establishments.	6,940		7,080
3	3	(2) Pay of medical personnel	2,370		2,460
		(3) Cost of drugs and hospital stores	1,000		1,160
		(4) Incidental and miscellaneous expenses	1,690		2,500
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (b) .			12,000	10,000	13,200
MINOR HEAD (c) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH.—					
Detailed head—					
		(1) Rent of coal godown	1,200		..
TOTAL MINOR HEAD (c) .			1,200	1,000	..
MINOR HEAD (d) LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF.					
			22,560	6,000	..
MINOR HEAD (e) MARINE TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALOUTTA.					
Detailed heads—					
12	11	(1) Pay of establishments	9,030		7,900
		(2) Contingencies and miscellaneous expenses	1,360		1,950
		<i>Deduct</i> —Emergency cut in pay	390		300
TOTAL MINOR HEAD (e) .			10,000	8,000	9,550
TOTAL SUB-HEAD D .		43,360	47,000	26,000	24,000
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	16,020		14,820
3	4	(2) Pay of establishments	8,020		8,450
144	147	(3) Pay of yard craft establishments	79,250		79,770
		<i>Deduct</i> —Emergency cut in pay	1,880		2,300
TOTAL MINOR HEAD (a) .		22,143	1,01,410	98,000	1,00,740
Carried over .		22,143	1,01,410	98,000	1,00,740

MARINE (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.	Rs.	1933-34.	1933-34.	1934-35.
			Rs.	Rs.	Rs.
Brought forward		22,143	1,01,410	98,000	1,00,740
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	21,030		20,990
34	34	(2) Pay of establishments	56,360		57,740
		<i>Deduct—Emergency cut in pay</i>	3,640		3,910
TOTAL MINOR HEAD (b)		65,296	73,750	74,000	74,820
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
6	6	(1) Pay of officers	72,740		73,410
30	32	(2) Pay of establishments	52,220		55,210
		<i>Deduct—Emergency cut in pay</i>	6,240		5,480
TOTAL MINOR HEAD (c)		1,05,159	1,18,720	1,16,000	1,23,140
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Master-at-Arms	6,030		5,260
54	54	(2) Pay of Constables	20,490		20,450
		<i>Deduct—Emergency cut in pay</i>	390		350
TOTAL MINOR HEAD (d)		26,825	26,130	24,000	25,360
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers	10,980		12,960
2	2	(2) Pay of establishments	1,490		1,480
		<i>Deduct—Emergency cut in pay</i>	590		660
TOTAL MINOR HEAD (e)		10,709	11,880	13,000	13,780
MINOR HEAD (f) WAGES OF ARTIFICERS AND LABOURERS—					
Detailed heads—					
(1) Labour charges for R. I. M. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships			6,49,000		6,28,840
(2) <i>Deduct—Labour charges on buildings (transferred to Sub-Head H)</i>			53,000		60,000
(3) <i>Deduct—Labour charges for other Departments of the Central Government.</i>			62,000		37,000
<i>Deduct—Emergency cut in pay</i>			19,500		14,410
TOTAL MINOR HEAD (f)		4,76,287	5,14,500	5,25,000	5,17,430
Carried over		7,06,419	8,46,390	8,50,000	8,55,270

MAIN HEAD 11—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1933-	1934-	1932-33.	Estimate,	Estimate,	Estimate,
34.	35.	Rs.	1933-34.	1933-34.	1934-35.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		7,06,419	8,46,390	8,50,000	8,55,270
SUB-HEAD E.—DOCKYARD AND WORKSHOP—contd.					
MINOR HEAD (g)—MISCELLANEOUS—					
Detailed heads—					
14	14	(1) Pay of military accounts establishment employed on disbursement of wages of artificers .	27,350		28,220
		(2) Miscellaneous expenses and contingencies .	14,500		14,830
		<i>Deduct</i> —Emergency cut in pay	1,240		1,320
TOTAL MINOR HEAD (g) .		17,048	40,610	38,000	41,730
TOTAL SUB-HEAD E. .		7,23,467	8,87,000	8,86,000	8,97,000
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		1,95,800
		(2) Purchase for stock	1,96,000		3,44,200
		(3) <i>Deduct</i> —Value of stores issued on payment to other Departments of the Central Government	50,000		19,000
TOTAL MINOR HEAD (a) .			4,33,000	4,88,000	5,21,000
MINOR HEAD (b)—PROVISIONS AND WATER—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other formations	2,06,000		2,06,000
		(2) Purchase for stock	6,000		6,000
		(3) <i>Deduct</i> —Value of issues on payment to other Departments of the Central Government	2,000		2,000
TOTAL MINOR HEAD (b) .			2,10,000	2,08,000	2,10,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other formations	40,000		40,000
		(2) Purchase for stock	14,000		14,000
		(3) <i>Deduct</i> —Value of issues on payment to other Departments of the Central Government	2,000		2,000
TOTAL MINOR HEAD (c) .			52,000	52,000	52,000
Carried over .			6,95,000	7,48,000	7,83,000

MARINE (INCLUDING STORES)—*contd.*

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
Brought forward		6,95,000	7,48,000	7,83,000
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 forma- tions		1,10,000		1,15,000
(2) Purchase for stock		55,000		55,000
(3) Purchase for Naval sub- sidised vessels		2,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		20,000		20,000
TOTAL MINOR HEAD (d)		1,45,000	1,45,000	1,52,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other forma- tions		1,99,000		2,08,000
(2) Purchase for stock		5,000		5,000
(3) Purchase for Naval sub- sidised vessels		1,30,000		1,60,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		25,000		..
TOTAL MINOR HEAD (e)		3,09,000	3,64,000	3,73,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other forma- tions		30,000		3,000
(2) Purchase for stock		3,000		30,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government
TOTAL MINOR HEAD (f)		33,000	33,000	33,000
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other forma- tions		12,000		12,000
(2) Purchase for stock		5,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government
TOTAL MINOR HEAD (g)		12,000	12,000	17,000
Carried over		11,91,000	13,02,000	13,58,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		11,94,000	13,02,000	13,58,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (h)—MINESWEEPING STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,000		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	1,000
MINOR HEAD (i)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		5,000
(2) Purchase for stock . . . . .		..		..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (i) .		5,000	5,000	5,000
MINOR HEAD (j) STORES FOR WORKS ON MARINE BUILDINGS.				
Detailed heads—				
(1) Purchases		69,000		69,000
(2) <i>Deduct</i> —Value of stores transferred to buildings (Sub-head H.)		69,000		69,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (j) .		..	—50,000	..
MINOR HEAD (k)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores		28,000		30,000
(2) Freight and Miscellaneous expenditure		2,000		2,000
TOTAL MINOR HEAD (k) .		30,000	48,000	32,000
TOTAL SUB-HEAD F. .	11,27,593	12,30,000	13,04,000	13,98,000

MARINE (INCLUDING STORES)—*contd.*

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS—				
Detailed heads—				
(1) Purchase of ships and vessels		..		10,98,000*
(2) Hire of ships and vessels		2,000		2,000
TOTAL SUB-HEAD G.	1,54,999	2,000	—18,000	11,00,000
SUB-HEAD H.—EXPENDITURE ON WORKS—				
Detailed heads—				
(1) Major Works		..		..
(2) Minor Works		17,000		17,000
(3) Maintenance		1,05,000		1,12,000
(4) General charges		1,24,700		1,25,000
(5) Establishments		1,000		800
(6) Tools and plant		300		200
(7) Deduct—Value of imported stores used on works		6,000		2,000
TOTAL SUB-HEAD H.	2,15,070	2,42,000	2,42,000	2,53,000
SUB-HEAD I.—MISCELLANEOUS—				
MINOR HEAD (a) MISCELLANEOUS—				
Detailed heads—				
(1) Maintenance of Naval arms		45,000		45,000
(2) Piloting and towing, etc. of H. M.'s Indian ships		12,000		10,000
(3) Passage and conveyance of officers and men		25,000		30,000
(4) Cost of leave concession passages		51,000		35,000
(5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations		1,000		1,000
(6) Allowances to Marine officers for passing in foreign and oriental languages		500		500
(7) Fees and allowances to Examiners and Interpreters		500		800
(8) Medical comforts		..		2,200
(9) Miscellaneous		4,000		5,500
(10) Losses of cash		..		..
(11) Reserve with F. O. C. and D. R. I. M. for emergent marine measures		..		11,000
Deduct—Emergency cut in pay		..		..
TOTAL MINOR HEAD (a)	..	1,39,000	..	1,41,000
MINOR HEAD (b)—				
Deduct—Recoveries on account of family allotments				4,850
MINOR HEAD (c)—				
Deduct—Recoveries on account of voluntary overseas contributions under Health and Pensions Schemes				150
TOTAL SUB-HEAD I	2,61,442	1,39,000	1,24,000	1,38,000
TOTAL INDIA	38,05,658	37,98,000	37,54,000	50,18,000

* To be financed from the Kiddyore Dockyard suspense account.

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(a) Contribution towards the expense of His Majesty's ships employed in the Indian Seas, etc.		13,52,000		13,44,000
(b) Leave pay, furlough allowances and deputation salaries . . .		2,28,000		2,28,000
(c) Sterling overseas pay . . .		4,000		4,000
(d) Allowances, etc., of probationers . . .		10,000		17,000
(e) Stores for India . . .		15,57,000		{ 1,80,000
(f) Miscellaneous . . .		70,000		{ 5,94,000
				96,000
TOTAL SUB-HEAD J. . .	20,04,182	32,21,000	25,24,000	24,63,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.				
	—6,257	..	—4,000	..
TOTAL EXPENDITURE MAIN-HEAD 11 .	58,03,583	70,19,000	62,74,000	74,81,000
RECEIPTS—				
INDIA.				
SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES.				
MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works		10,000		33,000
(2) Direct supplies		35,000		17,000
TOTAL MINOR HEAD (a)	14,571	45,000	50,000	50,000
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works		1,000		13,000
(2) Direct Supplies		2,000		27,000
TOTAL MINOR HEAD (b)	1,753	3,000	43,000	40,000
MINOR HEAD (c) RECOVERIES OF OVER-HEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works		40,000		40,000
(2) Direct supplies		20,000		20,000
TOTAL MINOR HEAD (c)	78,790	60,000	57,000	60,000
TOTAL SUB-HEAD A.	95,114	1,08,000	1,50,000	1,50,000

MARINE (INCLUDING STORES)—concl'd.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	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		2,000
(2) Hire of yard craft		5,000		3,000
(3) Hire of vessels		5,000		..
(4) Sale proceeds of surplus and obsolete vessels		5,000		1,000
(5) Sale proceeds of surplus and obsolete stores and waste		35,000		40,000
(6) Sale proceeds of cloth- ing to crew		6,000		2,000
TOTAL SUB-HEAD B.	1,39,632	61,000	90,000	48,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.				
Detailed heads—				
(1) Receipts on account of shipping charges . . . . .		..		..
(2) Receipts from Kidder- pore Dockyard Suspense Account . . . . .		..		10,98,000
(3) Receipts from works		18,000		18,000
(4) Contribution from other Governments and de- partments in respect of leave and passage con- cessions		25,000		9,000
(5) Other miscellaneous items		8,000		14,000
TOTAL SUB-HEAD C.	49,386	51,000	23,000	11,39,000
TOTAL INDIA	2,84,132	2,20,000	2,63,000	13,37,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payments . . . . .		..		..
(2) Miscellaneous		6,000		7,000
TOTAL SUB-HEAD D.	41,418	6,000	19,000	7,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND.	—153			
Total Receipts Main Head XI	3,25,397	2,26,000	2,82,000	13,44,000

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

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

SUMMARY OF ESTIMATES.

S (0-heads	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.
1/I.—ARMY	8,47,31,821	70,46,019	7,76,86,802	8,42,54,600	53,38,000	7,89,21,000	8,48,91,000	45,74,000	8,08,17,000	8,40,27,000	43,44,000	8,05,88,000
2/II.—ROYAL AIR FORGE.	8,11,674	...	8,11,674	8,42,000	--	8,42,000	4,93,000	...	4,93,000	4,46,000	...	4,46,000
3/III.—ROYAL INDIAN MARINE.	8,91,121	1,909	8,89,212	9,18,000	5,000	9,08,000	8,94,000	4,000	8,60,000	8,97,000	8,000	8,94,000
T-TAL	8,59,34,616	70,46,928	7,88,87,688	8,55,09,000	58,38,000	8,01,71,000	8,62,78,000	45,78,000	8,17,00,000	8,62,70,000	43,47,000	8,19,23,000

EXPLANATIONS.

Budget 1934-35 (net) is more than budget 1933-34 (net) by Rs. 17·52 lakhs due mainly to an under-estimate of expenditure and an over-estimate of receipts in India in 1933-34 partly counterbalanced by smaller payments to His Majesty's Government on account of British troops serving in India.

2. Revised 1933-34 (net) is more than budget 1933-34 (net) by Rs. 15·29 lakhs. The increase is due chiefly to an under-estimate of expenditure and an overestimate of receipts in India in the budget partly counterbalanced by savings in the English Estimates.

MAIN HEAD 1/I.—ARMY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICES	10,10,436	8,109	10,02,327	10,01,000	20,000	9,81,000	10,39,000	12,000	10,27,000	11,13,000	12,000	11,01,000
H.—PENSIONS	3,53,99,041	6,98,262	3,47,00,779	3,41,86,000	17,80,000	3,23,56,000	3,50,71,000	6,78,000	3,43,93,000	3,54,18,000	6,46,000	3,47,67,000
TOTAL—INDIA	3,64,09,477	7,06,371	3,57,03,106	3,51,87,000	18,00,000	3,33,37,000	3,61,10,000	6,90,000	3,54,20,000	3,65,26,000	6,58,000	3,58,68,000
U.—ENGLAND	4,84,84,065	63,70,090	4,21,13,975	4,91,17,000	35,33,000	4,55,84,000	4,83,66,000	38,91,000	4,49,75,000	4,84,01,000	36,86,000	4,47,15,000
D.—EXCHANGE	-1,61,721	-31,442	-1,30,279	..	..	..	-35,000	-7,000	-78,000	...	...	...
TOTAL—MAIN HEAD 1/I	8,47,31,821	70,45,019	7,76,86,802	8,42,54,000	53,33,000	7,89,21,000	8,43,91,000	45,74,000	8,03,17,000	8,49,27,000	43,44,000	8,05,83,000

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.

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

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

	Rs.	Rs.
Followers, class I	4	5
Sepoys and analogous ranks	4	6
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars, Risaldars, Subedar Majors and Risaldar Majors and analogous ranks	27	75†
Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D.)		Double the rates laid down for Subedars, etc.

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

A.—*Rewards for Military Services.*—Budget 1934-35 (net) is more than Budget 1933-34 (net) by Rs. 1.20 lakhs. The increase is mainly due to provision of Rs. 1 lakh for the cost of Indian General Service Medal for issue to troops who took part in N. W. F. Operations 1930-31 and in Burma 1930-32.

B.—*Pensions.*—Budget 1934-35 (net) is more than Budget 1933-34 (net) by Rs. 24.11 lakhs. The increase is due to an under-estimate of expenditure and an over-estimate of receipts in 1933-34. The estimate for 1934-35 moreover allows for an increase of Rs. 2.93 lakhs on account of equated payments of commuted or capitalized value of pensions.

C.—*England.*—Budget 1934-35 (net) is less than Budget 1933-34 (net) by Rs. 8.69 lakhs. The decrease is mainly due to smaller provision for payments to the War Office on account of British Forces for service in India (6.43) and larger receipts from His Majesty's government on account of contribution in respect of Indian troops serving overseas (1.47).

		MAIN HEAD I.—			
		Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA—					
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.			36,000		29,800
(2) Annuities and gratuities			24,200		19,800
(3) Jangi-Inams			9,32,800		9,46,900
(4) Decorations and Medals			8,000		1,16,500
			-----		-----
TOTAL SUB-HEAD A		10,10,436	10,01,000	10,39,000	11,13,000
			-----		-----
SUB-HEAD B.—PENSIONS.					
Detailed heads.					
(1) Pensions and Gratuities to Europeans and their families			30,08,000		29,85,500
(2) Pensions and Gratuities to Indians and their families			2,99,12,700 [†]		3,09,05,600*
(3) Indian Military Service Family Pensions			1,42,000		1,50,000
(4) Miscellaneous			3,16,000		3,21,300
(5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations			5,97,300		7,72,500
(6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .			..		..
(7) Equated payments of commuted or Capitalised value of pensions under Military Regulations			1,60,000		2,78,100
(8) Commutation or Capitalised value of pension under Military rules financed from revenue . . . . .			..		..
			-----		-----
TOTAL SUB-HEAD B		3,53,99,041	3,41,36,000	3,50,71,000	3,54,13,000
			-----		-----
TOTAL INDIA		3,64,09,477	3,51,37,000	3,61,10,000	3,65,26,000

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

† 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, 1922-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India		1,59,95,000	1,60,18,000	1,53,52,000
(b) Pensions and gratuities to Europeans and their families . . . . .		..	2,85,76,000	2,87,17,000
(c) Pensions and gratuities to Indians and their families . . . . .		..	30,000	30,000
(d) Pay and pensions of Non-effective and retired officers of the Indian Service		2,42,40,000	..	..
(e) Wound pensions and gratuities		1,52,000	..	..
(f) Gratuities of Military officers		2,40,000	..	..
(g) Miscellaneous pensions, etc.		29,82,000	..	..
(h) Indian Military Service Family Pensions		41,80,000	41,40,000	42,00,000
(i) Miscellaneous		1,16,000	1,02,000	1,02,000
(j) Ordnance and Clothing Factories		4,80,000	..	..
(k) Grass Farms		6,000	..	..
(l) Dairy Farms		46,000	..	..
(m) Other Establishments		6,80,000	..	..
TOTAL SUB-HEAD C.—ENGLAND	4,84,84,065	4,91,17,000	4,88,66,000	4,84,01,000
SUB-HEAD D.—EXCESS ON EXPENDITURE IN ENGLAND	-1,61,721	..	-85,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,47,31,821	8,42,54,000	8,48,91,000	8,49,27,000

MAIN HEAD I.—ARMY—*concl.*

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A. REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		1,300		600
(2) Decorations and Medals		18,700		11,400
TOTAL SUB-HEAD A.	8,109	20,000	12,000	12,000
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		4,25,000		4,20,000
(2) Miscellaneous receipts		13,55,000		2,26,000
(3) Receipts from other departments and Governments on account of commuted or Capitalised value of pensions under C. S. B.		10,000		
(4) Deduct—Amount transferred to Head 60-B.—Commuted or Capitalised value of pensions under C. S. B.		10,000		
(5) Receipts from other Departments and Governments on account of commuted or Capitalised value of pensions under Military rules I.		10,000		
(6) Deduct—Amount transferred to Head 60-B.—Commuted or Capitalised value of pensions under Military rules		10,000		
TOTAL SUB-HEAD B.	6,98,262	17,80,000	6,78,000	6,46,000
TOTAL INDIA	7,06,371	18,00,000	6,90,000	6,58,000
SUB-HEAD C.—ENGLAND—				
(1) Subscriptions towards Indian Military Service Family Pensions		6,66,000	7,18,000	6,72,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		28,27,000	30,47,000	29,74,000
(3) Miscellaneous		40,000	1,26,000	40,000
TOTAL SUB-HEAD C.—ENGLAND	63,70,090	35,33,000	38,91,000	36,86,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND	-31,442	..	-7,000	..
TOTAL—RECEIPTS—MAIN HEAD I	70,45,019	53,33,000	45,74,000	43,44,000

FOR THE YEAR 1934-35.

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MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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	..	..	..	..	..	..	..	..	..	3,000	..	3,000
B.—PENSIONS	27,743	..	27,743	32,000	..	32,000	34,000	..	34,000	23,000	..	23,000
TOTAL—INDIA	27,743	..	27,743	32,000	..	32,000	34,000	..	34,000	26,000	..	26,000
C.—ENGLAND	2,84,900	..	2,84,900	3,10,000	..	3,10,000	4,60,000	..	4,60,000	4,20,000	..	4,20,000
D.—EXCHANGE	—969	..	—969	..	..	..	—1,000	..	—1,000	..	..	..
TOTAL—MAIN 2/II	3,11,674	..	3,11,674	3,42,000	..	3,42,000	4,93,000	..	4,93,000	4,46,000	..	4,46,000

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 1934-35 (net) is more than budget 1933-34 (net) by Rs. 1.04 lakhs 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.

EXPENDITURE	Accounts, 1932-33. Rs.	Budget Estimate, 1933-34. Rs.	Revised Estimate, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.
INDIA.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities . . . . .	..	..	..	3,000
(2) Decorations and medals . . . . .	..	..	..	..
TOTAL SUB-HEAD A . . . . .	..	..	..	3,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families . . . . .	..	..	..	..
(2) Pensions and gratuities to Indians and their families . . . . .	..	27,500	..	17,000
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R. . . . .	..	4,500	..	6,000
(4) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .	..	..	..	..
(5) Equated payments of commuted or Capitalised value of pensions under military rules . . . . .	..	..	..	..
(6) Commutation or Capitalised value of pensions under military rules financed from revenue . . . . .	..	..	..	..
(7) Fractional differences . . . . .	..	..	..	..
TOTAL SUB-HEAD B	27,743	32,000	..	23,000
TOTAL INDIA	27,743	32,000	34,000	26,000
SUB-HEAD C.—ENGLAND.				
(1) Contribution towards the retired pay of R. A. F. British personnel for service in India	2,84,900	3,10,000	4,60,000	4,20,000
SUB-HEAD D.—EXCHANGE				
	—969	..	—1,000	..
TOTAL EXPENDITURE MAIN HEAD 2 .	3,11,674	3,42,000	4,93,000	4,46,000
RECEIPTS—				
SUB-HEAD A.—INDIA.				
(1) Receipts from other departments and Governments on account of commuted or Capitalised value of pensions under civil rules . . . . .	..	4,120	..	..
(2) Deduct—Amount transferred to Head 60-B—commuted or Capitalised value of pensions under civil rules . . . . .	..	4,120	..	..
(3) Receipts from other departments and Governments on account of commuted or Capitalised value of pensions under military rules . . . . .	..	..	..	..
(4) Deduct—Amount transferred to Head 60 B—commuted or Capitalised value of pensions under military rules . . . . .	..	..	..	..
(1) Fractional differences . . . . .	..	..	..	..
TOTAL SUB-HEAD A. . . . . .	..	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts . . . . .	..	..	..	..
SUB-HEAD C.—EXCHANGE.				
Total Receipts—Main Head II . . . . .	..	..	..	..

MAIN HEADS/III.—ROYAL INDIAN MARINE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1932-33.			Budget Estimate, 1933-34.			Revised Estimate, 1933-34.			Budget Estimate, 1934-35.		
	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.	1,65,510	1,909	1,63,601	1,64,000	5,000	1,59,000	1,65,000	2,000	1,63,000	1,66,000	2,000	1,64,000
B.—ENGLAND.	7,27,848	..	7,27,848	7,49,000	..	7,49,000	7,30,000	2,000	7,28,000	7,31,000	1,000	7,30,000
C.—EXCHANGE.	-2,287	..	-2,287	..	..	..	-1,000	..	-1,000	..	..	..
TOTAL MAIN HEADS/III.	8,91,121	1,909	8,89,212	9,13,000	5,000	9,08,000	8,94,000	4,000	8,90,000	8,97,000	3,000	8,94,000

FOR THE YEAR 1934-35.

MAIN HEAD 3/III.—ROYAL INDIAN MARINE.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,36,000		1,36,300
(2) Pensions paid under Admiralty scheme		3,700		3,700
(3) Awards from civil compassionate fund to civilians paid from military estimates		1,300		2,000
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		18,000		19,000
(5) Commutation or Capitalised value of pensions under civil rules financed from revenue		..		..
(6) Equated payments of commuted or Capitalised value of pensions under Military rules		5,000		5,000
(7) Commutation or Capitalised value of pensions under Military rules financed from revenue		..		..
Total Sub-Head A.	<u>1,65,510</u>	<u>1,64,000</u>	<u>1,65,000</u>	<u>1,66,000</u>
SUB-HEAD B.—ENGLAND.				
(1) R. I. M. retired pay and miscellaneous pensions		7,49,000		7,31,000
Total Sub-Head B.	<u>7,27,848</u>	<u>7,49,000</u>	<u>7,30,000</u>	<u>7,31,000</u>
SUB-HEAD C.—EXCHANGE.				
	<u>-2,237</u>	..	<u>-1,000</u>	..
Total Expenditure—Main Head 3.	<u>8,91,121</u>	<u>9,13,000</u>	<u>8,94,000</u>	<u>8,97,000</u>
Receipts.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		5,000		2,000
(2) Receipts from other departments and Governments on account of commuted or Capitalised value of pensions under civil rules		..		..
(3) Deduct—Amounts transferred to Head 60-B.—Commuted or Capitalised value of pensions under civil rules		..		..
(4) Receipts from other Departments and Governments on account of commuted or Capitalised value of pensions under military rules		..		..
(5) Deduct—Amount transferred to Head 60-B.—Commuted or Capitalised value of pensions under Military rules		..		..
TOTAL SUB-HEAD A.	<u>1,909</u>	<u>5,000</u>	<u>2,000</u>	<u>2,000</u>
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous.		..	2,000	1,000
SUB HEAD C.—EXCHANGE.				

TOTAL MAIN HEAD III	<u>1,909</u>	<u>5,000</u>	<u>4,000</u>	<u>3,000</u>

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 1934-35 (net) is less than budget 1933-34 (net) by Rs. 14 lakh due mainly to smaller payment of pensions in England.

50/XXXVIII.—DEFENCE RESERVE FUND.

50/XXXVIII.—DEFENCE

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Expenditure.				
50.—Defence Reserve Fund	14,76,933	..	8,49,000	—49,75,000

. Receipts

XXXVIII.—Defence Reserve Fund	61,40,000		
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RESERVE FUND.**EXPLANATIONS.**

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

The amount transferred to the Defence Reserve Fund in 1932-33 was Rs. 14.77 lakhs. The revised estimate 1933-34 allows for a transfer of Rs. 8.49 lakhs to the Defence Reserve Fund and the Budget 1934-35 for a transfer of Rs. 49.75 lakhs from the Defence Reserve Fund.

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