

BUDGET ESTIMATES

OF

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

FOR THE YEAR

1935-36

AND OF

CONNECTED RECEIPTS

NEW DELHI;

The 25th February 1935.

GENERAL SUMMARY OF ESTIMATES.

Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
⁴⁸ ▲▲XVIDEFENCE SERVICES— EFFECTIVE	40,40,50,130	4,85,29,856	35,55,20,274	41,45,52,000	4,77,00,000	36,68,52,000	40,55,32,000	4,74,61,000	35,80,71,000	41,77,51,000	4,47,09,000	37,30,42,000
⁴⁹ ▲▲XVII DEFENCE SERVICES— NON-EFFECTIVE	8,64,87,978	47,32,073	8,17,55,905	8,02,70,000	43,47,000	8,19,23,000	8,67,28,000	48,71,000	8,18,57,000	8,69,88,000	45,68,000	8,24,20,000
60. TRANSFERS TO DEFENCE RESERVE FUND.	69,70,821	..	69,70,821	—49,75,000	...	—49,75,000	34,98,000	..	34,98,000	—56,62,000	..	—56,62,000
TOTAL	49,75,08,929	5,32,61,929	44,42,47,000	49,58,47,000	5,20,47,000	44,38,00,000	49,57,59,000	5,23,82,000	44,34,26,000	49,90,77,000	4,92,77,000	44,98,00,000

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. N.).

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 Navy (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 Navy.

Major Head. 50—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Army Department of the Government of India (in which is included the Navy 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 Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

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

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1935-36 BETWEEN INDIA AND ENGLAND.

	Indie. Rs.	England. (1 £=Rs. 13½).	Total Rs.
EXPENDITURE—			
48.—DEFENCE SERVICES—EFFECTIVE—			
1.—FIGHTING SERVICES	14,12,34,000	3,05,80,000	17,18,14,000
2.—ADMINISTRATIVE SERVICES	6,56,48,000	42,39,000	6,98,87,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,27,30,000	19,77,000	2,47,07,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,91,22,000	10,71,000	2,01,93,000
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. N.)	3,12,54,000	44,06,000	3,56,60,000
6.—SPECIAL SERVICES . . . . .	..	..	..
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	1,89,62,000	80,52,000	2,70,14,000
8.—MILITARY ENGINEER SERVICES (IN- CLUDING STORES)	3,57,18,000	4,62,000	3,61,80,000
9.—AUXILIARY AND TERRITORIAL FORCES	66,12,000	..	66,12,000
10.—ROYAL AIR FORCE (INCLUDING STORES)	1,01,52,000	94,39,000	1,95,91,000
11.—ROYAL INDIAN NAVY (INCLUDING STORES)	41,60,000	19,33,000	60,93,000
TOTAL	35,55,92,000	6,21,59,000	41,77,51,000
49.—DEFENCE SERVICES—NON- EFFECTIVE—			
1. ARMY	3,64,68,000	4,91,16,000	8,55,84,000
2. ROYAL AIR FORCE	9,000	5,37,000	5,46,000
3. ROYAL INDIAN NAVY	1,50,000	7,08,000	8,58,000
TOTAL	3,66,27,000	5,03,61,000	8,69,88,000
50.—TRANSFERS TO DEFENCE FROM RESERVE FUND			
	—56,62,000	..	—56,62,000
TOTAL EXPENDITURE	38,65,57,000	11,25,20,000	49,90,77,000

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1935-36 BETWEEN INDIA AND ENGLAND.**

	India. Rs.	England, (1 £=Rs. 13½). Rs.	Total. Rs.
RECEIPTS--			
XXXVI.—DEFENCE SERVICES—EFFECTIVE—			
I.—FIGHTING SERVICES	5,40,000	2,05,08,000	2,10,48,000
II.—ADMINISTRATIVE SERVICES	13,01,000	56,000	13,57,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	66,84,000	..	66,84,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	50,000	2,000	52,000
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. N.)	1,08,35,000	4,65,000	1,13,00,000
VI.—SPECIAL SERVICES . . . . .	..	1,000	1,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	7,36,000	96,000	8,32,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	28,61,000	1,000	28,62,000
IX.—AUXILIARY AND TERRITORIAL FORCES.	30,000	..	30,000
X.—ROYAL AIR FORCE (INCLUDING STORES)	1,73,000	18,000	1,91,000
XI.—ROYAL INDIAN NAVY (INCLUDING STORES)	3,46,000	6,000	3,52,000
TOTAL	2,35,56,000	2,11,53,000	4,47,09,000
XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE—			
I. ARMY	6,28,000	39,32,000	45,60,000
II. ROYAL AIR FORCE . . . . .	..	..	..
III. ROYAL INDIAN NAVY	2,000	6,000	8,000
TOTAL	6,30,000	39,38,000	45,68,000
TOTAL RECEIPTS	2,41,86,000	2,50,91,000	4,92,77,000

**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					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	14,38,33,000	..	..
B.—MISCELLANEOUS	—30,31,000	..	..
C.—INDIAN INFANTRY SERVING AT HONGKONG	4,27,000	..	..
TOTAL	14,12,34,000	..	..
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	..	30,75,000	..	..	..
B.—EDUCATION	..	37,79,000	..	..	..
C.—INDIAN ARMY SERVICE CORPS	1,83,92,000	..
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	21,20,000	..
E.—INDIAN ARMY VETERINARY CORPS	9,59,000	..
F.—INDIAN ARMY ORDNANCE CORPS	71,61,000
G.—MEDICAL COLLEGES AND SCHOOLS
H.—CENTRAL DISPOSALS ORGANISATION.
I.—MEDICAL SERVICES	12,000	..	1,47,39,000	..	..
J.—MILITARY ACCOUNTS OFFICES
K.—ECCLIASTICAL ESTABLISHMENTS	4,31,000	..	..	..	..
L.—CANTONMENTS	16,01,000	..	..	..	..
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	13,13,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	10,51,000	..	..
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	..	5,41,000	..	..	..
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	1,92,000	..
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS
TOTAL	20,44,000	73,95,000	1,57,90,000	2,16,63,000	84,74,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MUNICIPAL STORE DEPOTS AND WORK- SHOPS
B.—INDIAN ARMY SERVICE CORPS	1,86,000	..
C.—ORDNANCE AND CLOTHING FACTORIES	1,30,76,000
D.—GRAZ FIELDS	42,48,000	..
E.—DAIRY FARMS	26,76,000	..
TOTAL	71,10,000	1,30,76,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	..	15,37,000	12,80,000	10,89,000	15,54,000
B.—STAFF OF COMMANDS	..	33,21,000	..	..	..
C.—STAFF OF DISTRICTS AND BRIGADES	..	82,13,000	..	..	..
TOTAL	..	1,30,69,000	12,80,000	10,89,000	15,54,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., B. A. F. AND M. I. N.)—					
A.—I. A. S. C.	2,23,93,000	..
B.—ANIMALS (REMOUNTS)	20,56,000	..
C.—I. A. O. C.	62,82,000
D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH	23,000
TOTAL	2,49,49,000	63,05,000
CARRIED OVER	20,44,000	2,04,84,000	15,83,04,000	5,48,11,000	2,91,09,000

FOR THE YEAR 1935-36 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.	B.
..	14,38,38,000
..	—80,31,000
..	4,27,000
..	<u>14,12,34,000</u>
..	80,75,000
..	37,79,000
..	1,83,92,000
..	21,20,000
..	9,59,000
2,46,000	71,61,000
..	2,46,000
..	1,47,51,000
..	97,65,000	..	..	..	97,65,000
..	4,31,000
..	16,01,000
..	13,13,000
..	10,51,000
..	5,41,000
..	1,92,000
..	2,71,000	2,71,000
<u>2,46,000</u>	<u>97,65,000</u>	..	..	<u>2,71,000</u>	<u>6,56,48,000</u>
25,44,000	25,44,000
..	1,86,000
..	1,30,76,000
..	42,48,000
..	26,76,000
<u>25,44,000</u>	<u>2,27,80,000</u>
..	4,31,000	94,000	2,70,000	..	13,35,000	..	..	75,88,000
..	33,21,000
..	62,13,000
..	<u>4,31,000</u>	<u>94,000</u>	<u>2,70,000</u>	..	<u>13,35,000</u>	..	..	<u>1,91,22,000</u>
..	2,28,93,000
..	20,56,000
..	62,82,000
..	23,000
..	3,12,54,000
<u>27,90,000</u>	<u>4,31,000</u>	<u>94,000</u>	<u>2,70,000</u>	<u>97,65,000</u>	<u>13,35,000</u>	..	<u>2,71,000</u>	<u>27,99,68,000</u>

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

	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— <i>contd.</i>					
BROUGHT FORWARD.	20,44,000	2,04,64,000	15,83,04,000	5,48,11,000	2,94,09,000
HEAD 6.—SPECIAL SERVICES—					
A.—TIBET FRONTIER					
TOTAL					
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,24,900	..	..	1,55,36,100	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	9,26,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	21,52,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,24,900	..	..	1,86,14,100	..
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)			..	3,57,18,000	..
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES . . . . .	..	..	66,12,000	..	..
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) . . . . .	..	..	..	..	..
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	41,60,000	..	..	..	..
49.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY . . . . .	..	..	3,64,68,000	..	..
HEAD 2.—ROYAL AIR FORCE . . . . .	..	..	..	..	..
HEAD 3.—ROYAL INDIAN NAVY	1,50,000	..	..	..	..
TOTAL	1,50,000	..	3,64,68,000	..	..
GRAND TOTAL	64,78,900	2,04,64,000	20,13,84,000	10,91,48,100	2,94,09,000

All Defence Services expenditure is controlled by the Government of India in the Army, Navy 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, where necessary under the general control of Government and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities.

THE YEAR 1934-35 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—con cl'd—

Director General, Indian Medical Service.	Assistant Military Secretary (Personnel) 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.
27,90,000	4,31,000	94,000	2,70,000	97,65,000	13,35,000	..	2,71,000	27,99,88,000
..
..	1,56,61,000
..	9,26,000
..	21,52,000
..	2,23,000	2,23,000
..	2,23,000	1,89,62,000
..	3,57,18,000
..	66,12,000
..	1,01,52,000	..	1,01,52,000
..	4,1,60,000
..	3,64,68,000
..	9,000	..	9,000
..	1,50,000
..	9,000	..	3,66,27,000
27,90,000	4,31,000	94,000	2,70,000	97,65,000	13,35,000	1,01,61,000	4,94,000	89,22,19,000

at Headquarters 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.

(11)

STATEMENT I.—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1934 and 1st April 1935, whose cost is chargeable wholly or partly to Indian Revenues.

	1935.							1934.						
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reserv-ists.	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-vista.
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	2,830	399	10,430	..	5,202	2,940	429	2,835	999	10,425	..	5,202	2,940
(2) Artillery	550	8,973	194	10,757	..	3,980	2,325	553	9,269	302	10,824	..	4,115	2,325
(3) Engineers—Sappers and Miners.	150	1,63	211	9,476	114	611	2,350	153	180	208	9,543	..	763	2,350
(4) Pioneers . . . . .	..	..	..	..	..	..	..	..	..	2	103	..	6	..
(5) Infantry	2,023	38,931	2,295	87,387	2	8,184	24,120	3,874	38,982	2,306	87,406	..	8,169	24,120
(6) Signal Service	144	1,938	68	3,559	59	763	625	144	1,936	52	3,493	..	816	625
(7) Tank corps	96	1,127	..	..	..	256	..	96	1,138	..	..	..	256	..
(8) Indian Supplementary Reserve . . . . .	..	..	..	..	..	..	255	..	..	..	..	..	..	246
(9) Railway Nucleus Reserve	1	1	..	..	2	3	650	1	..	..	..	..	3	654
TOTAL FIGHTING UNITS	8,993	53,963	3,167	1,21,609	177	18,999	83,265	3,909	54,340	3,175	1,21,794	..	19,329	83,260
II.—STAFF (Inclusive of personnel of administrative Services,—														
(1) Army Headquarters	146	47	14	..	718	366	..	142	52	18	..	699	865	..
(2) Command Headquarters	109	95	4	84	175	1	..	119	95	4	33	195	1	..
(3) Districts and Brigades	300	258	..	94	435	24	..	288	256	..	94	438	19	..
(4) Embarkation Staff	10	23	1	2	54	46	..	9	21	1	2	50	44	..
(5) Railway Transport Staff	1	18	..	..	2	..	..	1	18	..	..	3	..	..
(5) Miscellaneous	7	42	2	7	1	71	..	7	42	2	7	1	71	..
TOTAL STAFF	578	483	21	137	1,385	508	..	566	484	20	136	1,384	500	..
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)														
	105	133	11	86	69	484	..	106	138	11	87	64	490	..
IV.—EDUCATIONAL ESTABLISHMENTS														
	61	164	49	87	484	231	..	61	164	50	64	446	276	..

V.—INDIAN ARMY SERVICE CORPS	463	699	286	13,305	1,363	5,882	4,811	462	756	278	13,441	1,352	5,709	4,611
<i>Deduct—Numbers taken against Item II.</i>	69	10	1	...	32	38	...	57	23	1	30	23	80	...
Balance	404	689	285	13,305	1,331	5,850	4,811	405	733	277	13,411	1,294	5,679	4,611
VI.—INDIAN ARMY ORDNANCE CORPS	144	590	6	1,022	876	225	85	144	595	6	1,023	880	225	85
<i>Deduct—Numbers taken against Item II.</i>	27	48	...	...	43	...	...	25	41	...	...	42	...	...
Balance	117	542	6	1,022	833	225	85	119	554	6	1,023	838	225	85
VII.—MEDICAL SERVICES	920	813	623	4,265	...	4,697	3,570	920	814	624	3,424	...	4,708	5,300
<i>Deduct—Numbers taken against Item II.</i>	69	12	1	...	...	...	...	69	12	1	...	...	...	...
Balance	861	801	622	4,265	...	4,697	3,570	861	803	623	3,424	...	4,708	5,300
VIII.—VETERINARY SERVICES	61	4	112	555	53	90	77	61	4	112	555	53	90	77
<i>Deduct—Numbers taken against Item II.</i>	17	...	...	...	7	...	...	17	...	...	...	7	...	...
Balance	44	4	112	555	46	90	77	44	4	112	555	46	90	77
IX.—REMOUNT SERVICES	81	15	9	145	277	2,621	...	31	16	8	145	277	2,618	...
<i>Deduct—Numbers shown against Item II.</i>	6	...	...	...	4	...	...	6	...	...	...	4	...	...
Balance	26	15	9	145	273	2,621	...	26	16	8	145	273	2,618	...
X.—MISCELLANEOUS ESTABLISHMENTS (Inclusive of Military Accounts Department).	373	120	144	588	6,401	2,012	119	314	125	140	585	5,424	2,090	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	121	251	28	6	...	...	...	120	244	...	...	..	..	...
XII.—ROYAL AIR FORCE	265	1,894	5	220	532	767	...	260	1,867	4	162	530	759	...
ROYAL INDIAN NAVY	98	42	...	1,284	98	29	...	97	81	..	1,223	108	32	..
MILITARY ENGINEER SERVICES	233	195	...	...	1,426	527	...	220	218	...	..	1,206	527	...
TOTAL	7,274	59,296	4,459	1,43,309	1,205	3,704	41,977	7,198	59,740	4,426	1,42,638	11,567	37,323	43,502

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

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

Notes 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.

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

Notes 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 reservists, on 1st April 1935 is 2,63,143 against 2,62,912 on 1st April 1934 and 3,11,976 on 1st April 1932. The increase of 379 in 1935 as compared with 1934 is made up of an increase of 76 officers with King's Commission, 33 Indian officers, 1,047 Indian other ranks and Civilians partly counterbalanced by a decrease of 444 British other ranks, and 2,663 followers.

2. The number of Indian Officers holding King's Commission in the Indian Army within the authorised establishment in 1935 will be 210 excluding 7 officers in the employ of Political and Cantonments Departments.

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

1	1934			1935			1934			1935				
	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
II.—STAFF—														
(1) Army Headquarters—														
Commander-in-Chief and Personal Staff	6	1	2	..	3	3	..	6	1	2	..	3	3	..
Military Secretary's Branch	5	..	1	..	44	19	..	4	..	1	..	43	19	..
General Staff Branch	43	21	8	..	106	89	..	41	25	3	..	101	89	..
Adjutant General's Branch	32	4	5	..	150	95	..	31	4	4	..	146	95	..
Quartermaster General's Branch	29	4	3	..	108	61	..	28	5	3	..	107	61	..
Master General of Ordnance Branch	30	15	..	..	293	96	..	31	15	..	..	281	95	..
Central Revision Section.	1	2	..	..	14	3	..	1	2	..	..	17	3	..
TOTAL ARMY HEADQUARTERS	146	47	14	..	718	366	..	142	52	13	..	698	365	..
(6) Miscellaneous—														
Military Prisons and Detention Barracks	1	36	..	..	..	..	..	1	36	..	..	1	11	..
Personal Staff of Governor General.	6	..	2	..	..	..	..	6	..	2	..	..	..	..
Garrison Quartermasters, Rest Camps, etc. . . . .	..	6	..	7	..	80	..	..	6	..	7	..	80	..
TOTAL MISCELLANEOUS	7	42	2	7	1	71	..	7	42	2	7	1	71	..
III.—MILITARY TRAINING ESTABLISHMENTS														
(exclusive of personnel of Departmental Corps)—														
Staff College	49	5	..	2	7	21	..	50	5	..	2	7	31	..
Small Arms Schools India—														
Headquarters	2	..	..	..	2	..	..	2	..	..	..	2	..	..
Pachmarhi Wing	9	25	7	29	4	53	..	9	25	7	29	3	54	..
Ahmednagar Wing	9	16	1	11	3	17	..	9	16	1	12	3	17	..
Physical Training—														
Inspectors . . . . .	..	4	..	..	..	..	..	..	4	..	..	..	..	..
Ambala School	6	9	..	15	6	26	..	6	9	..	15	6	26	..
Equitation School	6	5	1	13	14	296	..	6	6	1	13	13	296	..
Senior Officers' School	6	5	..	5	5	7	..	6	5	..	5	5	7	..
Artillery School	7	12	..	1	4	37	..	7	12	..	1	3	40	..
Tank Corps School	5	39	..	1	3	13	..	5	43	..	..	2	15	..
Education of Military Medical pupils . . . . .	..	..	..	..	12	..	..	..	..	..	..	13	..	..
Army Signal School	6	13	2	9	9	14	..	6	13	2	10	8	14	..
TRAINING ESTABLISHMENTS	105	133	11	86	69	484	..	106	138	11	87	64	490	..

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—

Army Headquarters . . . . .	..	..	..	..	2	..	..	..	..	..	..	..	..	2	..	..
Command Headquarters	4	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..
Districts	13	12	13	..	..	..	..	13	12	13	..	..	..	..	..	..
Garrison schools, British troops . . . . .	..	100	..	..	139	..	..	..	104	..	..	..	129	..	..	..
Garrison schools, Indian troops . . . . .	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..
School of Education, Headquarters	{	9	14	8	13	36	21	..	9	10	8	13	36	21	..	..
School of Education, Educational wing	8	9	1	19	1	2	..	..	3	9	1	19	1	2	..	..
School of Education, Antigua wing . . . . .	..	7	..	..	86	62	..	..	..	7	..	..	92	60	..	..
Lawrence Royal Military School, Sanawar . . . . .	..	3	..	..	2	..	..	..	..	3	..	..	2	..	..	..
Lawrence Military Asylum, Abu . . . . .	..	1	2	..	23	53	..	..	..	1	2	..	23	53	..	..
Prince of Wales' Royal Indian Military College, Dehra Dun	2	2	2	5	15	16	..	..	2	2	2	5	15	16	..	..
Kitchener College, Nowgong	3	3	19	21	26	99	..	..	3	3	19	21	24	99	..	..
King George's Royal Military Schools	1	..	..	..	3	2	..	..	1	..	..	..	3	2	..	..
Board of Examiners	20	8	2	6	120	29	..	..	20	8	2	6	108	30	..	..
Indian Military Academy, Dehra Dun																
TOTAL EDUCATIONAL ESTABLISHMENTS	61	164	49	67	484	231	..	..	61	164	50	64	440	276	..	..

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	14	..	..	..	..	..	..	..	15	..	..	..	..	..	..	..
Command Headquarters	17	..	..	..	..	..	..	..	16	4	..	28	62	..	..	..
District Headquarters	24	..	..	..	..	..	..	..	23	11	..	..	..	..	..	..
Embarkation Staff	4	10	1	..	32	32	..	..	3	8	1	2	36	30	..	..
Training Institutions . . . . .	..	..	..	15	..	..	..	..	..	..	..	30	..	..	..	..
Supply Companies and Supply Depots	129	257	80	615	1,574	..	..	..	1,28	280	68	547	1,401	..	..	..
Animal Transport	48	89	129	9,859	97	1,475	1,576	..	48	89	129	9,845	97	1,403	1,576	..
Mechanical Transport units	87	165	60	2,751	189	1,888	8,235	..	89	165	63	2,835	189	1,844	8,035	..
I. A. S. C. Training Group	16	13	10	440	17	62	..	..	16	13	10	440	17	62	..	..
Central Mechanical Transport stores depot	5	19	..	15	123	116	..	..	..	..	7	240	250	1,435	..	..
Headquarters Maintenance Group, M. T.	4	4	..	81	20	12	..	..	81	140	..	..	..	..	..	..
Vehicle Reserve Depot	2	8	1	54	13	111	..	..	..	..	..	..	..	..	..	..
Technical Inspectors M. T.	14	8	..	21	12	15	..	..	14	8	..	21	12	15	..	..
Experimental Section, M. T.	3	8	..	9	8	15	..	..	..	..	..	..	..	..	..	..
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	..	..
Heavy Repair Shops, M. T.	17	83	5	110	94	1,063	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.—																
Mechanical Transport	32	52	..	..	36	..	..	..	32	52	..	..	36	..	..	..
Animal Transport	9	3	..	..	8	..	..	..	9	3	..	..	8	..	..	..
Supply Service	32	21	..	..	49	..	..	..	32	24	..	..	74	..	..	..
TOTAL INDIAN ARMY SERVICE CORPS	403	699	286	13,805	1,363	5882	4,811	..	462	756	278	13,441	1,882	5,709	4,611	..

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

	1935.							1934.						
	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
VI.—INDIAN ARMY ORDNANCE CORPS—														
Army Headquarters	10	11	..	..	..	..	..	11	8	..	..	..	..	..
Command Headquarters	7	13	..	..	22	..	..	4	11	..	..	22	..	..
District Headquarters	10	24	..	..	21	..	..	10	22	..	..	20	..	..
Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [<i>Head 2-F. (a)</i>].	91	460	5	1,007	818	225	85	94	472	6	1,019	830	225	85
L. A. O. C. School of Instruction [<i>Head 2-F. (b)</i>].	8	5	1	15	15	..	..	2	2	..	3	8	..	..
Reserve for leave, etc.	23	77	..	..	..	..	..	23	80	..	..	..	..	..
TOTAL INDIAN ARMY ORDNANCE CORPS	144	590	6	1,022	876	225	85	144	595	6	1,022	880	225	85
VII.—MEDICAL SERVICES—														
Royal Army Medical Corps—														
Army Headquarters	5	..	..	..	..	..	..	6	..	..	..	..	..	..
Command Headquarters	8	..	..	..	..	..	..	8	..	..	..	..	..	..
District Headquarters	19	..	..	..	..	..	..	20	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	1	..	..	..	..	..	..
I. H. C., etc.	8	..	..	..	..	..	..	2	..	..	..	..	..	..
Hospitals	208	365	..	..	..	..	..	207	365	..	..	..	..	..
Military Food Laboratory	1	7	..	..	..	..	..	1	7	..	..	..	..	..
Lethal Stores Inspectorates and Chemical Defence Research.	1	..	..	..	..	..	..	1	..	..	..	..	..	..
School of Education . . . . .	..	1	..	..	..	..	..	..	1	..	..	..	..	..
Reserve for leave, etc.	18	..	..	..	..	..	..	18	..	..	..	..	..	..
	264	373	..	..	..	..	..	264	373	..	..	..	..	..
Indian Medical Service—														
Army Headquarters	4	..	..	..	..	..	..	8	..	..	..	..	..	..
Command Headquarters	6	..	..	..	..	..	..	6	..	..	..	..	..	..
District Headquarters	15	..	..	..	..	..	..	14	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps	7	..	..	..	..	..	..	8	..	..	..	..	..	..
Hospitals	264	..	..	..	..	..	..	265	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	51	..	..	..	..	..	..	51	..	..	..	..	..	..
	354	..	..	..	..	..	..	354	..	..	..	..	..	..
Army Dental Corps—														
Army Headquarters	23	39	..	..	..	..	..	23	39	..	..	..	..	..
Hospitals . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	23	39	..	..	..	..	..	23	39	..	..	..	..	..

Indian Medical Department	2	1						2	1				
Army Headquarters	1							1					
Command Headquarters	7							7					
District Headquarters	5							5					
Embarkation staff	263	421						264	424				
Indian Hospital Corps	1							1					
Hospitals	7	8						7	8				
R. I. Military College Dehra Dun	6	7						6	6				
Medical Stores Depots and Workshops													
Army Ordnance and Clothing Factories													
Lethal Stores Inspectories and Chemical Defence Research	2	2						2	2				
Remount Depots		1							1				
Lawrence Royal Military School, Sanawar		3							3				
King George's Royal Military Schools	1							1					
Indian Military Academy	1							1					
Education of Military Medical pupils		1							1				
Governor-General's Body Guard		39							40				
Outpost Hospital	60	118						60	118				
Reserve for leave, etc.													
	858	603						859	604				

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

Indian Hospital Corps—			20	4,265		4,697	3,570			20	3,424		4,708	5,300
Medical Services			20	4,265		4,697	3,570			20	3,424		4,708	5,300
TOTAL MEDICAL SERVICES	920	813	623	4,265		4,697	3,570	920	814	624	3,424		4,708	5,300

VIII.—VETERINARY SERVICES—														
Army Headquarters	2							2						
Command Headquarters	4				6			4					6	
Districts	11				1			11					1	
Veterinary hospitals	37	3	112	555	42	87	77	37	3	112	555	42	87	77
Army Veterinary Schools	2	1			1	1		2	1				1	1
Veterinary Record office					8	2							3	2
Reserve for leave, etc.	5							5						
TOTAL VETERINARY SERVICES	61	4	112	555	53	90	77	61	4	112	555	53	90	77

IX.—REMOUNT SERVICES—														
Army Headquarters	2							2						
Command Headquarters	8				4			3					4	
Remount depots	11	14	4	145	87	1,623		11	15	8	145	87	1,623	
Breeding operations	10	1	5		186	998		10	1	5		186	995	
Leave Reserve	5							5						
TOTAL REMOUNT SERVICES	31	15	9	145	277	2,621		31	16	8	145	277	2,618	

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

1	1935.						1934.							
	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
X.—MISCELLANEOUS ESTABLISHMENTS—														
Governor General's Bodyguard	2	..	5	110	..	60	..	2	..	5	110	..	60	..
Governor General's Band . . . . .	..	28	..	..	..	6	..	..	28	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army	170	..	..	..	..	..	..	121	..	..	..	..	..	..
Medical Store depots and Workshops . . . . .	..	..	..	..	239	459	..	..	..	..	..	240	469	..
Bakeries . . . . .	..	..	..	..	910	..	..	..	..	..	..	..	976	..
Butcheries . . . . .	..	..	..	..	28	..	..	..	..	..	..	..	28	169
Grass Farms	14	42	28	77	116	16	169	..	46	25	75	90	11	..
Dairy Farms	4	..	..	..	291	11	..	4	..	..	..	282	11	..
Ordnance and Clothing Factories	41	19	..	1	692	72	..	43	20	..	2	671	77	..
Lethal Stores Inspectorates and Chemical Defence Research	33	20	..	17	105	..	..	33	20	..	17	105	..	..
Controlled Flour Mills . . . . .	..	..	..	..	8	..	..	..	..	..	..	8	..	..
Military accounts offices	53	..	89	..	3,760	439	..	53	..	89	..	3,861	440	..
Ecclesiastical establishments	6	..	..	345	..	..	..	7	..	..	343	..	..	..
Administration of Cantonments	36	..	16	..	..	..	..	36	..	15	..	..	..	..
Recruiting Staff	11	..	5	38	197	11	..	11	..	5	38	166	12	..
Hill Sanitaria and depots . . . . .	..	10	..	..	..	..	..	..	10	..	..	..	..	..
Military Attaches	2	..	1	..	1	..	..	2	..	1	..	..	..	..
Vocational Training Establishments	1	1	..	..	2	..	..	1	1	..	..	2	..	..
TOTAL MISCELLANEOUS ESTABLISHMENTS	373	120	144	588	5,488	2,092	169	314	125	140	585	5,424	2,090	169
XI.—AUXILIARY AND TERRITORIAL FORCES.														
Army Headquarters . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Command Headquarters . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
District Headquarters . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Auxiliary Force	48	207	..	..	..	..	..	48	207	..	..	..	..	..
Territorial Force	73	44	28	6	..	..	..	72	87	..	..	..	..	..
TOTAL AUXILIARY AND TERRITORIAL FORCES	121	251	28	6	..	..	..	120	244	..	..	..	..	..

XII.—ROYAL AIR FORCE—														
Squadrons and Staff at Group, Wing Stations, and Wing Headquarters.	172	1,139	1	93	75	459	...	167	1,128	1	83	75	459	...
Indian Air Force Hill Depot	17	20	...	101*	1	16	...	12	16	...	63*	...	8	...
Staff College, Quetta	2	...	...	...	...	...	...	2	...	...	...	...	...	...
R. A. F. Education	6	6	1	...	7	...	...	6	6	1	...	7	...	...
Royal Air Force Medical Service	10	27	...	...	...	...	...	10	27	...	...	...	...	...
Aircraft depot	23	515	1	17	289	158	...	23	523	1	27	284	158	...
Aircraft park	15	175	...	9	98	97	...	15	181	...	9	101	97	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	20	12	2	...	62	42	...	20	11	1	...	63	42	...
TOTAL ROYAL AIR FORCE	265	1,894	5	220	582	767	...	260	1,887	4	132	530	759	...

*Includes apprentices for Indian Air Force.

DEFENCE SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1935 AND 1st APRIL 1934.

	1935.				1934.					
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,884	...	...	...	...	13,830	...	...	...	...
(2) Artillery	5,940	730	3,580	...	...	6,791	730	3,580	...	...
(3) Engineers—Sappers and Miners.	232	17	408	26	..	256	17	408	26	...
(4) Infantry and Plo- neers.	43	76	5,860	...	...	44	76	6,027	...	...
(5) Signals	1,201	6	558	...	...	232	45	585	...	...
TOTAL FIGHTING UNITS	21,300	829	10,406	26	...	21,153	868	10,600	26	...
II.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport . . . . .	...	397	13,253	12	3,946	...	401	13,253	12	3,946
Supplies . . . . .	...	4	...	...	...	...	...	...	...	...
III.—VETERINARY SER- VICES.										
...	...	72	...	...	...	...	72	...	...	...
IV.—REMOUNT SERVICES										
5,534(a)	...	3,556(b)	1,185	...	5,534(a)	...	3,556(b)	1,185	...	...
V.—TRAINING ESTABLISH- MENTS.										
173	...	12	...	...	145	...	12	...	...	...
V.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General's Body-Guard.	92	...	...	...	...	92	...	...	...	...
TOTAL INDIA PROPER AND BURMA.	27,099	1,302	27,232	1,223	3,946	26,924	1,341	27,426	1,223	3,946

(a)	1935.	1934.	(b)	1935.	1934.
Horses	1,647	1,647	Mules	550	550
Horses Stallion	313	313	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 " foals and yearling " young stock	94	94
	5,534	5,534		3,556	3,556

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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.	16,95,39,893	2,14,93,460	14,80,41,433	17,12,57,000	2,11,03,000	15,01,54,000	17,02,63,000	2,15,30,000	14,87,33,000	17,18,14,000	2,10,43,000	15,07,66,000
2/II.—ADMINISTRATIVE SERVICES.	6,53,39,601	14,02,416	6,39,37,185	6,63,50,000	13,56,000	6,49,94,000	6,64,16,000	13,81,000	6,50,35,000	6,98,87,000	13,57,000	6,85,30,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,28,93,372	71,04,545	1,57,88,827	2,89,70,000	70,38,000	1,69,32,000	2,36,03,000	67,54,000	1,68,49,000	2,47,07,000	66,84,000	1,80,23,000
4/IV.—ARMY HEAD-QUARTERS, STAFF OF COMMANDS, ETC.	1,90,08,870	51,969	1,89,56,901	1,95,07,000	50,000	1,94,57,000	1,91,02,000	53,000	1,90,49,000	2,01,93,000	52,000	2,01,41,000
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. N.)	3,23,47,236	1,30,57,377	1,92,89,859	4,08,67,000	1,15,77,000	2,87,90,000	3,39,64,000	1,12,30,000	2,27,34,000	3,56,60,000	1,13,00,000	2,43,60,000
3/VI.—SPECIAL SERVICES	4,44,121	29,225	4,14,896	...	...	...	2,10,000	1,000	2,09,000	...	1,000	—1,000
7/VII.—TRANSPORTATION, CONSERVANCY, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,60,73,030	7,99,760	2,52,73,270	2,80,08,000	8,52,000	2,71,56,000	2,68,25,000	8,53,000	2,59,72,000	2,70,14,000	8,32,000	2,61,82,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,81,58,825	39,81,194	3,41,77,631	3,25,75,000	41,59,000	2,84,16,000	3,39,81,000	40,35,000	2,99,46,000	3,61,80,000	23,62,000	3,33,18,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	66,58,458	53,459	66,04,999	68,72,000	25,000	68,47,000	66,21,000	30,000	65,91,000	66,12,000	30,000	65,82,000
10/X.—ROYAL AIR FORCE (INCLUDING STORES)	1,78,50,942	2,46,568	1,71,04,374	1,81,65,000	1,96,000	1,79,69,000	1,72,79,000	2,47,000	1,70,32,000	1,95,91,000	1,91,000	1,94,00,000
11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES).	62,35,782	3,04,883	59,30,899	74,81,000	13,44,000	61,37,000	72,68,000	13,47,000	59,21,000	60,93,000	3,52,000	57,41,000
TOTAL	40,40,50,130	4,85,29,856	35,55,20,274	41,45,52,000	4,77,00,000	36,68,52,000	40,55,32,000	4,74,61,000	35,80,71,000	41,77,51,000	4,47,09,000	37,30,42,000

EXPLANATIONS.

Budget 1935-36 is more than budget 1934-35 by Rs. 62 lakhs roundly, due to the following main variations :—

	Lakhs of Rs.
<i>Increases.</i>	
(1) Restoration of emergency cut in pay from April 1935	53
(2) Pay of unemployed officers and officers under training	4
(3) Re-organisation of Supply Units	4
(4) Arsenal and Depots mainly on progress of actuals	3
(5) Replacement of certain military launches	1
(6) Medical Services, due to revised conditions of services of officers and reorganisation of the Indian Hospital Corps	7
(7) Staffs, provision for Intelligence Officers in Bengal and re-organisation in certain Command and Districts	2
(8) Additional provision for works including works financed from Defence Reserve Fund	44
(9) Larger provision for Royal Air Force re-equipment and works	12
	130
<i>Decreases.</i>	
1. Smaller capitation payments	2
2. Deferred pay to Indian troops on basis of current actuals	3
3. Pay of British soldiers as a result of Indianisation and on the basis of actuals, partly counterbalanced by partial restoration of the temporary reduction in pay and provision for an extra day's pay for leap-year	2
4. Re-organisation of Mechanical Transport Services	3
5. Purchase and manufacture of stores, mainly a reduction in the prices of food grains and smaller requirements of stores other than Ordnance	34
6. Rail charges, mainly economies	8
7. Contribution towards Aden expenditure	4
8. Auxiliary and Territorial forces mainly reduction in pay of members under training and expenditure met out of the Civil Grant	3
9. Non provision of funds, for the sloop "Indus"	6
10. Savings as a result of the War Block Scheme, net	2
11. Other variations, net	1
	68
Net increase	62

DEFENCE SERVICES ESTIMATES

EXPLANATIONS—*contd.*

Revised 1934-35 is less than budget 1934-35 by Rs. 88 lakhs roundly. The decrease is mainly due to :—

	Lakhs of Rs.
<i>Decreases.</i>	
(1) Fighting Services, due mainly to smaller payments on account of deferred pay, furlough allowances and capitation payments	14
(2) Reorganisation of Mechanical Transport Services	4
(3) Savings under Military Accounts Offices	1
(4) Purchase and manufacture of stores due mainly to fall in prices, liabilities carried forward mainly equalisation funds	6/
(5) Transportation, mainly due to economies	10
(6) Auxiliary and Territorial Forces on basis of actuals	2
(7) Royal Air Force, mainly liabilities carried forward	9
(8) Other miscellaneous savings	11
	112
<i>Increases.</i>	
(1) Indian Army Service Corps and Indian Army Ordnance Corps establishments owing mainly to an underestimate	4
(2) Medical Services due mainly to revised conditions of service of Medical Officers	4
(3) Larger outlay on works	14
(4) Contribution to His Majesty's Government towards Royal Air Force landing grounds	2
	24
Net decrease	88

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).	8,27,940	9,48,000	3,71,000	4,24,100	1,90,500	1,44,720	2,13,640	4,82,480
2. Provisions	1,11,106	1,70,250	31,791	52,193	30,530	20,355	33,714	26,940
3. Clothing	59,400	88,000	24,180	46,500	17,520	11,020	18,420	17,060
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 .	73,673	61,264	31,141	32,935	18,738	14,670	16,756	30,220
5. Travelling and carriage of stores .	25,370	32,210	12,490	16,390	6,490	5,250	6,820	19,870
6. Animals and forage	1,91,076	7,898	1,52,284	8,347	42,754	432	4,489	..
7. Stores	80,441	56,239	63,317	46,488	34,406	21,432	92,949	7,05,250
8. Miscellaneous	13,420	12,180	9,420	9,080	2,620	1,980	1,600	9,190
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	26,450	50,450	2,21,620
Total.	15,63,616	16,50,731	6,95,623	6,30,013	3,77,518	2,46,309	4,38,838	15,12,630
or roundly	15,64,000	16,51,000	6,96,000	6,30,000	3,78,000	2,46,000	4,39,000	15,13,000

NOTE 1.—The above figures do not take into consideration any shortages in establishment or the temporary cut in pay.

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

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATE.

Sub heads.	Accounts 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	Gross expendi- ture.	Receipts.	Net Expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.	14,25,87,791	3,29,827	14,22,57,964	14,36,38,000	2,50,000	14,33,88,000	14,31,10,000	2,50,000	14,28,60,000	14,38,38,000	2,20,000	14,36,18,000
B.—MISCELLANEOUS .	—33,18,696	. 797	—33,19,493	—36,25,000	...	—36,25,000	—32,19,000	...	—32,19,000	—30,31,000	...	—30,31,000
C.—INDIAN INFANTRY SERVING AT HONG- KONG .	4,80,521	3,33,033	1,47,488	4,14,000	3,00,000	1,14,000	4,20,000	3,20,000	1,00,000	4,27,000	3,20,000	1,07,000
TOTAL INDIA	13,97,49,616	6,63,657	13,90,85,959	14,04,27,000	5,50,000	13,98,77,000	14,03,11,000	5,70,000	13,97,41,000	14,12,34,000	5,40,000	14,06,94,000
D.—ENGLAND .	2,97,99,627	2,09,05,115	88,94,512	3,08,30,000	2,05,53,000	1,02,77,000	3,00,04,000	2,09,97,000	90,07,000	3,05,80,000	2,05,08,000	1,00,72,000
E.—EXCHANGE .	—9,350	—70,312	60,962	...	...	...	—52,000	—37,000	—15,000	...	...	..
TOTAL HEAD 1/I	16,95,39,893	2,14,98,460	14,80,41,433	17,12,57,000	2,11,03,000	15,01,54,000	17,02,63,000	2,15,30,000	14,87,33,000	17,18,14,000	2,10,48,000	15,07,66,000

EXPLANATIONS.

Budget 1935-36 is more than budget 1934-35 by Rs. 6.12 lakhs due to the following causes:—

	Lakhs of Rs.
<i>Increases.</i>	
(1) Restoration of the emergency cut in pay from April 1935	17.41
(2) Furlough allowances and leave and deputation salaries	1.69
(3) Pay of officers unemployed or under training.	3.96
(4) Smaller recoveries from British soldiers on account of contributory pensions and family allotments	1.65
(5) Other minor variations, net . . . . .	.03
	<hr/> 24.74 <hr/>
<i>Decreases.</i>	
(1) Pay of officers, mainly savings under the War Block Scheme	10.08
(2) Pay of British soldiers mainly as a result of Indianisation, and on the basis of current actuals partly counterbalanced by partial restoration of reduction in pay and provision for an extra day's pay for leap-year.	2.21
(3) Deferred pay based on progress of actuals	3.00
(4) Capitation payments to War Office	3.33
	<hr/> 18.62 <hr/>
Net increase	<hr/> 6.12 <hr/>

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

																Budget Estimate.						
																1934-35.	1935-36.					
																Rs.	Rs.					
Units.	Officers with King's commissions, British Indian officers, officers. Total.				1934-35.				Numbers.				Officers with King's commissions, British Indian officers, officers. Total.				1935-36.					
	British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	Units.	British officers.	Indian officers.	Indian other ranks.	Follow-ers.	Units.	British officers.	Indian officers.	Indian other ranks.	Follow-ers.								
5	135	...	135	2,885	...	65	1,170	5	135	...	135	2,830	...	70	1,170							
21	256	38	294	...	399	10,360	4,032	21	254	40	294	...	399	10,360	4,032							
..	391	38	429	2,835	399	10,425	5,202	...	389	40	429	2,830	399	10,430	5,202							
4	28	..	28	772	4	280	456	4	28	...	28	820	4	280	462							
14	292	..	292	6,439	41	1,797	2,545	10	270	...	270	6,081	32	1,342	2,180							
9	139	1	140	672	122	6,679	763	9	140	...	140	684	123	6,581	763							
2	44	..	44	946	8	394	108	2	44	...	44	946	8	394	108							
1	15	..	15	179	4	187	20	1	15	...	15	181	4	187	20							
1	7	..	7	173	..	..	12	1	7	...	7	173	..	..	12				
3	22	..	22	88	22	1,403	201	3	22	...	22	88	22	1,400	202							
1	4	..	4	..	1	104	10	1	21	3	24	...	1	593	233							
..	551	1	552	9,269	302	10,824	4,115	...	547	3	550	8,978	194	10,757	3,980							
3	150	3	153	180	203	9,543	762	3	147	3	150	163	211	9,590	611							
..	..	..	..	..	2	103	6	...	...	...	...	...	...	...	..
45	1,260	..	1,260	38,932	45	1,890	2,475	45	1,260	...	1,260	38,931	45	1,890	2,475							
1	1	..	1	..	4	246	12	1	1	...	1	..	4	244	12							
78	826	110	936	..	1,561	54,833	3,746	78	824	112	936	..	1,561	54,833	3,744							
30	260	..	260	..	441	18,159	1,180	20	260	...	260	..	441	18,159	1,180							
18	89	..	89	..	89	812	54	18	88	...	88	..	88	797	71							
78	78	..	78	..	156	11,466	702	78	78	...	78	..	156	11,466	702							
..	2,516	110	2,626	38,932	2,296	67,406	8,169	...	2,511	112	2,623	38,931	2,295	67,389	8,184							
																EXPENDITURE						
																A.—Forces in India proper and Burma—						
																(a) Cavalry—						
																(1) British Cavalry		42,68,810	43,00,000			
																(2) Indian Cavalry		82,95,670	82,62,800			
																		1,25,64,480	1,25,62,800			
																(b) Artillery—						
																(1) Royal Horse Artillery		12,20,400	12,29,000			
																(2) Royal Field Artillery		1,05,49,230	1,03,53,000			
																(3) Mountain Artillery		46,54,940	46,77,000			
																(4) Medium Artillery		19,86,220	18,70,200			
																(5) Heavy Artillery		6,23,380	6,32,500			
																(6) Anti aircraft Artillery						
																(7) Training Centres, Depots, etc.		8,73,870	8,79,500			
																(8) Indian Field Artillery		46,510	4,42,000			
																		1,99,59,550	2,00,83,200			
																(c) Engineers		54,16,630	53,35,000			
																(d) Pioneers		44,000	...			
																(e) British Infantry—						
																(1) British Infantry Battalions		4,97,18,360	5,00,84,500			
																(2) Training Company for ditto						
																(f) Indian Infantry—						
																(1) Indian Infantry battalions, Active.		4,52,69,460	4,51,76,800			
																(2) Indian Infantry Battalions, Gurkhas						
																(3) Indian Infantry Battalions, Training						
																(4) Headquarters Companies						
																		9,49,82,820	9,52,60,800			

u	72	..	72	870	..	..	192	5	60	...	60	725	...	...	160	(g) Royal Tank Corps—		
2	24	..	24	268	..	..	64	3	36	...	36	402	...	...	96	(1) Armoured Car Companies	21,17,520	21,25,900
..	96	..	96	1,138	..	..	256	...	96	...	96	1,127	...	...	256	(2) Light Tank Companies	21,17,520	21,25,900
..	142	2	144	1,986	68	3,493	816	...	143	1	144	1,938	68	3,618	763	(h) Indian Signal Corps	63,19,000	62,45,200
..	..	..	..	..	..	2,940	..	...	...	...	...	..	..	2,940	..	(i) Reservists—		
..	..	..	..	..	..	2,325	..	...	...	...	...	..	..	2,325	..	(1) Cavalry	22,34,000	22,25,000
..	..	..	..	..	..	2,350	..	...	...	...	...	..	..	2,350	..	(2) Artillery		
..	..	..	..	..	..	24,120	..	...	...	...	...	..	..	24,120	..	(3) Engineers		
..	..	..	..	..	..	625	..	...	...	...	...	..	..	625	..	(4) Infantry		
..	1	..	1	..	..	654	3	..	1	...	1	1	...	652	3	(5) Signal Service		
..	..	..	..	..	..	246	..	...	...	...	...	..	..	255	..	(6) Railway Nucleus Reserve.		
..	..	..	..	..	..	246	..	...	...	...	...	..	..	255	..	(7) Supplementary Reserve.		
..	1	..	1	..	..	33,260	3	...	1	...	1	1	...	33,267	3		22,34,000	22,25,000
..	8,845	154	8,999	54,340	2,175	1,55,054	19,829	...	3,834	159	3,993	53,963	3,167	1,55,051	18,999	Total A.—Forces in India proper and Burma	14,38,38,000	14,38,38,000
..	2	..	2	..	6	110	60	...	2	...	2	...	6	110	60	B.—Miscellaneous—		
..	110	11	121	..	..	..	..	...	120	50	170	...	...	...	...	(a) Governor-General's Body Guard.	1,06,840	1,15,000
..	..	..	..	..	..	..	..	...	..	..	..	...	..	..	..	(b) Officers with King's commissions un-employed or under training for the Indian Army	3,77,160	7,98,000
..	..	..	..	..	..	..	..	...	..	..	..	...	..	..	..	(c) Leave allowances paid by non-military departments	96,000	96,000
..	..	..	..	..	..	..	..	...	..	..	..	...	..	..	..	(d) Deduct—Recoveries under Contributory Pensions Act, 1925	9,05,000	8,40,000
..	..	..	..	..	..	..	..	...	..	..	..	...	..	..	..	(e) Deduct—Recoveries on account of family allotments, B. T.	30,71,000	29,90,000
..	..	..	..	..	..	..	..	...	..	..	..	...	..	..	..	(f) Deduct—Recoveries on account of family allotments, I. A.	2,29,000	3,10,000
..	112	11	123	..	6	110	60	...	122	50	172	...	6	110	60	Total B. Miscellaneous.	—36,25,000	—30,31,000
1	14	..	14	..	23	860	57	1	14	...	14	...	23	859	57	C.—Indian Infantry serving at Hong Kong.	4,14,000	4,27,000
..	3,974	165	4,136	54,340	3,204	1,56,024	19,446	...	3,970	209	4,179	53,963	3,196	1,56,020	19,116	Total—Head 1	14,04,27,000	14,12,34,000

EXPLANATIONS.

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

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, 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 February 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier 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 Vickers Berthier 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	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.

As a measure of Indianisation an Indian regiment of Artillery was formed with effect from the 15th January 1935, i.e., the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company, Madras Pioneers was abolished with effect from the same date.

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

EXPLANATIONS—*contd.*

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

	Number of Batteries to a Brigade.	Number of Guns to a Battery.	Number of Brigades, etc.
<i>Royal Artillery.</i>			
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.	4 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.	2 Brigades.
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.
Heavy	2	Various	1 Brigade.

(ii) *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.

Indian Artillery.

Field, Horsed	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	1 Brigade.
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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 Maintenance Section.
- (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 from 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 Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purpose of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

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. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

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 Support company.

3 Rifle companies.

Each rifle company has 4 Lewis guns.

The support company is organised into headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

Indian Infantry.

In 1914 the number of Indian Infantry units was :—

95 Infantry regiments of 1 battalion	.	.	.	.	.	95 battalions
11 Infantry regiments of 2 battalions	.	.	.	.	.	22 "
						<u>117 "</u>

A large number of units 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)	13

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

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

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

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

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

Signals.

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

In 1927 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 1,468 comprised of 776 officers in class " A " and 692 in class " B ".

Training is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class " B " do no training in peace.

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

In time of peace every officer of class " A " receives a retaining fee of Rs. 200 per annum and every officer of class " B " Rs. 100 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 coppermiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.
- (2) Category B, consisting of 22 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 - conclud.

(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 1935-36 :—

- (a) Re-organisation of British cavalry regiments involving a decrease of 5 British other ranks and an increase of 5 Indian other ranks.
- (b) Re-organisation of engineers and abolition of 3 litho sections and 1 printing section entailing a reduction of 3 officers, 17 British other ranks, 67 Indian other ranks and 37 followers, and an increase of 3 Indian officers.
- (c) Increase of followers in Indian Infantry training battalion headquarters, in consequence on the amendment of peace establishments.
- (d) Change over to the peace establishment of a light tank company of 9th armoured car company, involving a decrease of 11 British other ranks.
- (e) Introduction of Indianization measures in Indian Signal Corps, resulting in reduction of 48 British other ranks, and increase of 66 Indian other ranks and 6 followers.
- (f) Alterations to the establishments of (i) frontier posts, (ii) Mountain brigades, Royal artillery, and (iii) fort armaments; replacement of the reinforcement field brigade, Royal artillery, by an Indian field brigade, and other minor changes, involving a reduction of 2 British officers, 296 British other ranks, 8 Indian officers, 67 Indian other ranks and 135 followers.
- (g) Abolition of "A" Company, Madras pioneers, resulting in a reduction of 2 Indian officers, 103 Indian other ranks and 6 followers.
- (h) Provision of Indian fitters in mountain artillery on mobilization involving an increase of 9 reservists in Supplementary reserve.

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget	
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,	
35.	36.		1934-35.	1934-35.	1935-36.	
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.	
INDIA.						
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA.						
Detailed heads—						
3,999	3,993	(1) Pay of officers	3,59,34,089	3,68,00,000	3,67,00,000	3,58,82,300
54,340	53,963	(2) Pay of British soldiers	5,31,90,622	5,31,66,000	5,30,75,000	5,29,45,240
58,229*	1,58,218*	(3) Pay of Indian officers and other ranks and civilians	3,81,40,285	3,81,47,000	3,81,39,000	3,82,00,000
19,329	18,999	(4) Pay of followers	36,95,984	36,90,000	37,10,000	37,14,000
		(5) Kit and clothing al- lowances for British troops	47,70,466	47,38,000	47,54,000	47,30,000
		(6) Kit and clothing al- lowances for Indian troops and followers	39,93,189	39,36,000	39,36,000	39,46,000
		(7) Deferred pay and gratuities	24,49,444	25,00,000	22,00,000	22,00,000
		(8) Miscellaneous	24,27,755	24,19,000	24,96,000	23,70,190
		<i>Dejust</i> —Emergency out in pay	20,14,043	18,48,000	19,00,000	1,49,730
TOTAL SUB-HEAD A			14,25,87,791	14,36,38,000	14,31,10,000	14,38,38,000

*Include 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 interior 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 6 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 occasional 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.

EXPLANATIONS—*contd.*

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

Item (4).—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of 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, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. 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 1935-36 is more than budget 1934-35 by Rs. 2·00 lakhs due chiefly to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
1. Restoration of pay cut for 11 months	16·98
2. Minor variations, net	-31
	17·29

EXPLANATIONS—*contd.**Decreases—*

1. <i>Pay of officers.</i> —The decrease is mainly due to savings under war block scheme (9·00), absorption of surplus officers and other minor variations. This is partly counterbalanced by increases due to promotion of officers from the rank of captain to major and provision for pay of Indian commissioned officers posted to the special list of the Indian land forces for two months	10·08
2. <i>Pay of British soldiers.</i> —The decrease is due mainly to Indianization of a field brigade of artillery and certain signal units. The decrease is partly counterbalanced by excess expenditure as a result of the partial restoration from 1st July 1934 of the temporary reduction in the pay of British soldiers enlisted prior to October 1925, increase in voyage pay of drafts and details from 21 days to 22 days, provision of pay for an extra day (1935-36 being a leap year)	2·21
3. <i>Deferred pay.</i> —Decrease anticipated on the progress of actuals	3·00
	<u>15·29</u>
Net increase	<u>2·00</u>

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1934- 1935- 36.		1933-34.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
2	2	(1) Pay of officers . . .	33,900		33,900
115	115	(2) Pay of Indian officers, other ranks and civilians	42,000		46,000
60	60	(3) Pay of followers . . .	11,000		12,350
		(4) Kit and clothing allowances . . .	9,000		9,550
		(5) Deferred pay . . .	1,000		1,500
1	1	(6) Hospital charges . . .	3,240		6,400
		(7) Miscellaneous . . .	5,500		5,500
		<i>Deduct—Emergency cut in pay . . .</i>	<i>1,800</i>		<i>200</i>
		TOTAL MINOR HEAD (a).	1,04,587	1,06,840	1,13,000
121	170	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY	4,03,560		8,00,000
		<i>Deduct—Emergency cut in pay</i>	<i>26,400</i>		<i>2,000</i>
		TOTAL MINOR HEAD (b)	4,88,071	3,77,160	5,72,000
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS	99,390	96,000	96,000
		MINOR HEAD (d) <i>Deduct—RECOVERIES UNDER CONTRIBUTORY PENSIONS AOR, 1925</i>	8,39,915	9,05,000	8,40,000
		MINOR HEAD (e) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.</i>	28,35,643	30,71,000	27,60,000
		MINOR HEAD (f) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—L. A.</i>	3,35,186	2,29,000	4,00,000
		TOTAL SUB-HEAD B	-33,18,696	-36,25,000	-32,19,000
					-30,31,000

SERVICES—*contd.*

EXPLANATIONS.

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

The increase of Rs. 08 lakh in budget 1935-36 as compared with budget 1934-35 is due to normal fluctuations.

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 pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

Budget 1935-36 is more than budget 1934-35 by Rs. 4.21 lakhs due to an increase on the basis of actuals and the inclusion of provision of 2.00 for the pay of officers coming out of the Indian Military Academy.

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 the Civil Department.

Minor Heads (d), (e) and (f) represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments.

The decrease in recoveries under minor heads (d) and (e) and the increase under (f) are based on the progress of actuals.

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.					
Detailed heads—					
14	14	(1) Pay of officers	1,47,380		1,40,550
883	882	(2) Pay of Indian officers and other ranks and civilians	2,34,100		2,35,630
57	57	(3) Pay of followers	11,400		10,460
		(4) Kit and clothing allowances	23,100		21,220
		(5) Deferred pay	900		520
		(6) Miscellaneous	5,520		19,300
		<i>Deduct—Emergency cut in pay</i>	<i>8,400</i>		<i>680</i>
TOTAL SUB-HEAD C.		4,80,521	4,14,000	4,20,000	4,27,000
TOTAL INDIA		13,97,49,616	14,04,27,000	14,03,11,000	14,12,34,000

SERVICES—contd.**EXPLANATIONS.**

Sub-Head C—Indian Infantry serving at Hong Kong.—Provision for the cost of the Indian infantry battalion at 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 at Hong Kong and partly by recoveries in England from the War Office.

Budget 1935-36 is more than budget 1934-35 by Rs. 13 lakh due to the restoration of the emergency cut in pay from April 1935 and other minor fluctuations.

MAIN HEAD 1.—FIGHTING

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(a) Payments to War Office for British troops serving in India		1,66,67,000		1,63,34,000
(b) Discharge gratuities and deferred pay of British troops		5,54,000		5,20,000
(c) Vocational training of British troops		3,04,000		2,60,000
(d) Furlough allowances and voyage pay of British Regiments—				
(1) Officers		12,60,000		12,00,000
(2) Men		7,80,000		7,20,000
(e) Furlough allowances: Indian Army: Regimental		32,00,000		36,00,000
(f) National Health Insurance: Army		5,16,000		5,09,000
(g) Unemployment Insurance: Army		18,00,000		18,00,000
(h) Contributory Pensions		15,46,000		15,28,000
(i) Marriage allowances and allotments, British troops		34,00,000		34,00,000
(j) Marriage allowances and allotments, Indian Army		3,40,000		3,80,000
(k) Pay of 2nd Lieutenants on appointment		1,68,000		1,47,000
(l) Consolidated clothing allowances		10,000		10,000
(m) Fighting Units: Miscellaneous		14,000		12,000
(n) Leave allowances paid by non-Military Departments		2,80,000		1,60,000
Emergency deductions from leave salaries		9,000		..
TOTAL SUB-HEAD D.—ENGLAND	2,97,99,627	3,08,30,000	3,00,04,000	3,05,80,000
SUB-HEAD E.—Exchange on English Expenditure				
	-9,350	..	-52,000	..
TOTAL EXPENDITURE MAIN HEAD 1	16,95,39,893	17,12,57,000	17,02,63,000	17,18,14,000

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.

(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.

(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.

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

(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.

(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.

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

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

MAIN HEAD 1.—FIGHTING

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—				
Detailed heads—				
<i>Insurance fees on account of horses</i>		40,000		..
(1) Contribution by Posts and Telegraphs Depart- ment for soldiers em- ployed as Military Tele- graphists		2,10,000		2,20,000
(2) Miscellaneous				
TOTAL SUB-HEAD A	3,29,827	2,50,000	2,50,000	2,20,000
SUB-HEAD B—MISCELLANEOUS	797	..	..	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	3,33,033	3,00,000	3,20,000	3,20,000
TOTAL INDIA	6,63,657	5,50,000	5,70,000	5,40,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government to Cost of India's defence		2,00,00,000		2,00,00,000
(2) Consolidated clothing allowances		13,000		8,000
(3) Amount received from the Imperial Go- vernment on account of Indian Regiment lent for service in the Colonies		4,80,000		4,00,000
(4) Miscellaneous		60,000		1,00,000
(5) Leave allowances paid by non-Military Depart- ments . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,09,05,115	2,05,53,000	2,09,97,000	2,05,08,000
SUB-HEAD E.—EXCHANGE ON ENG- LISH RECEIPTS	—70,312	..	—37,000	..
TOTAL RECEIPTS—MAIN HEAD 1	2,14,98,460	2,11,03,000	2,15,30,000	2,10,48,000

FOR THE YEAR 1935-36.

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SERVICES—*concl.*

EXPLANATIONS.

MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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	25,60,440	46,925	25,13,515	23,47,000	43,000	23,04,000	23,39,000	43,000	27,96,000	30,75,000	43,000	30,32,000
B.—EDUCATION	34,79,691	4,91,129	29,88,562	37,19,000	4,90,000	32,29,000	36,51,000	5,00,000	31,51,000	37,79,000	4,81,000	32,98,000
C.—INDIAN ARMY SERVICE CORPS	1,76,05,467	23,846	1,75,81,621	1,73,96,000	28,000	1,73,68,000	1,73,01,000	20,000	1,72,81,000	1,83,92,000	20,000	1,83,72,000
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	21,02,960	23,852	20,79,108	20,22,000	25,000	19,97,000	20,25,000	20,000	20,05,000	21,20,000	23,000	20,97,000
E.—ARMY VETERINARY SERVICES	9,75,840	319	9,75,521	9,47,000	1,000	9,46,000	9,72,000	1,000	9,71,000	9,59,000	1,000	9,58,000
F.—INDIAN ARMY ORDNANCE CORPS	61,10,794	6,164	61,04,630	66,56,000	6,000	66,50,000	68,45,000	6,000	68,39,000	71,61,000	6,000	71,55,000
G.—MEDICAL COLLEGES AND SCHOOLS	2,04,617	1,950	2,02,667	2,06,000	...	2,06,000	2,93,000	1,000	2,92,000	2,46,000	...	2,46,000
H.—CENTRAL DISPOSALS ORGANIZATION	...	2,789	-2,789	...	...	...	...	...	...	...	...	...
I.—MEDICAL SERVICES	1,35,13,676	2,61,806	1,32,51,870	1,35,70,000	2,80,000	1,32,90,000	1,39,48,000	2,70,000	1,36,78,000	1,47,51,000	2,62,000	1,44,89,000
J.—MILITARY ACCOUNTS OFFICERS	92,86,189	18,017	92,68,172	94,04,000	13,000	93,91,000	92,90,000	13,000	92,77,000	97,65,000	13,000	97,52,000
K.—ECCLASTICAL ESTABLISHMENT	4,53,405	45	4,53,360	4,76,000	2,000	4,74,000	4,52,000	...	4,52,000	4,31,000	...	4,31,000
L.—ADMINISTRATION OF CANTONMENTS	15,75,502	4,42,628	11,32,874	15,29,000	4,20,000	11,09,000	16,21,000	4,50,000	11,71,000	16,01,000	4,50,000	11,51,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA	15,40,743	498	15,40,245	12,71,000	1,000	1,70,000	12,30,000	...	12,30,000	13,13,000	1,000	13,12,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	9,81,507	1,107	9,80,400	10,31,000	2,000	10,23,000	10,16,000	1,000	10,15,000	10,51,000	1,000	10,50,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	3,91,491	...	3,91,491	5,35,000	..	5,35,000	4,72,000	...	4,72,000	5,41,000	...	5,41,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	1,70,702	15	1,70,687	1,97,000	..	1,97,000	1,75,000	...	1,75,000	1,92,000	...	1,92,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. . . . .	...	...	...	2,13,000	..	2,13,000	1,57,000	...	1,57,000	2,71,000	...	2,71,000
TOTAL INDIA	6,09,53,024	13,21,080	5,96,31,934	6,21,09,000	13,11,000	6,07,98,000	6,22,87,000	13,25,000	6,09,62,000	6,56,48,000	13,01,000	6,48,47,000
R.—ENGLAND	48,90,744	81,458	43,09,286	42,41,000	45,000	41,96,000	41,36,000	56,000	40,80,000	42,89,000	56,000	41,83,000
EXCESSIVE	-4,167	-132	-4,035	..	..	..	-7,000	...	-7,000	...	...	...
TOTAL MAIN HEAD 2/II 6.58 89,601	14,02,416	6,39,37,185	6,63,50,000	13,56,000	6,49,94,000	6,64,16,000	13,81,000	6,50,35,000	6,98,87,000	13,57,000	6,85,30,000	

FOR THE YEAR 1935-36.

MAIN HEAD 2/II.—

EXPLANATIONS:

Budget 1935-36 is more than budget 1934-35 by Rs. 35·36 lakhs due mainly to the following causes :—

	Lakhs of Rs.
<i>Increases.</i>	
(1) Restoration of the emergency cut in pay from April 1935	19·70
(2) Transfer of provision from Head 7 on account of rail charges connected with Artillery practice camps	1·55
(3) Increase in peace establishment of supply units and Animal transport	4·18
(4) Replacement of military launches	1·47
(5) Arsenals and Depots, mainly based on progress of actuals	2·72
(6) Medical Services—owing mainly to changes in conditions of service of officers and re-organisation of the Indian Hospital Corps	7·39
(7) Other minor variations, net	1·46
	<u>38·47</u>
<i>Decrease.</i>	
(1) Reorganisation of Mechanical Transport Services	3·11
	<u>3·11</u>
Net increase	<u>35·36</u>

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers.		Accounts, 1933-34. Rs.	Budget	Revised	Budget
1934-	1935-		Estimate, 1934-35. Rs.	Estimate, 1934-35. Rs.	Estimate, 1935-36. Rs.
EXPENDITURE IN INDIA.					
SUB-HEAD A.—MILITARY TRAINING.					
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.					
Detailed heads—					
4	4	(1) Pay of British soldiers	8,690		9,240
—	..	(2) Pay of Indian officers and other ranks and establishments	..		..
		(3) Kit and clothing allowances	360		360
		(4) Miscellaneous allowances and expenses	1,600		1,560
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (a).			10,262	11,000	11,160
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.					
Detailed heads—					
6	6	(1) Pay of officers	87,000		84,000
9	9	(2) Pay of British soldiers	24,000		25,490
47	47	(3) Pay of Indian officers and other ranks and establishments	18,000		17,270
		(4) Kit and clothing allowances	1,320		1,280
		(5) Miscellaneous allowances and expenses	4,500		5,000
		<i>Deduct</i> —Emergency cut in pay	4,760		390
TOTAL MINOR HEAD (b).			1,20,995	1,23,000	1,32,650
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.					
Detailed heads—					
40	38	(1) Pay of officer students	4,40,710		4,39,870
10	11	(2) Pay of officers	2,16,760		2,33,770
5	5	(3) Pay of British soldiers	19,770		21,390
32	32	(4) Pay of Indian officers and other ranks and establishments	18,180		18,560
		(5) Kit and clothing allowances	560		600
		(6) Miscellaneous allowances and expenses	52,930		52,930
		<i>Deduct</i> —Emergency cut in pay	34,100		2,900
TOTAL MINOR HEAD (c).			6,78,096	7,35,000	7,64,220
Carried over			8,09,353	8,69,000	9,08,030

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, whose pay is charged to this head.

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 132, Indian officers 22 and Indian other ranks 335.

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. Twenty-nine students graduate each year.

Budget 1935-36 is more than budget 1934-35 by Rs. 49 lakh due mainly to provision for an additional officer and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
brought forward .		8,09,353	8,55,520	8,69,000	9,08,030
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (d)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI.					
Detailed heads—					
2	3	(1) Pay of officers .	42,180		40,710
2	2	(2) Pay of establishments	3,480		6,430
		<i>Deduct—Emergency cut in pay</i>	2,190		200
TOTAL MINOR HEAD (d) .		48,699	43,470	42,000	46,940
MINOR HEAD (e)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING.					
Detailed heads—					
9	9	(1) Pay of officers .	1,11,000		1,05,000
25	25	(2) Pay of British soldiers	59,010		60,160
99	99	(3) Pay of Indian officers and other ranks and establishments	39,090		39,810
		(4) Kit and clothing allowances	3,680		3,390
		(5) Miscellaneous allowances and expenses .	14,700		14,700
		<i>Deduct—Emergency cut in pay</i>	6,020		470
TOTAL MINOR HEAD (e) .		2,28,291	2,21,460	2,21,000	2,22,590
Carried over .		10,86,343	11,20,450	11,32,000	11,77,560

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 (machines 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 324, British other ranks 214 and Indian officers and other ranks 776.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward		10,86,343	11,20,450	11,32,000	11,77,560
SUB-HEAD A.—MILITARY TRAINING—<i>contd.</i>					
MINOR HEAD (f)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING.					
Detailed heads—					
9	9	(1) Pay of officers	1,09,630		1,04,000
16	16	(2) Pay of British soldiers	39,250		40,850
48	32	(3) Pay of Indian officers and other ranks and establishments	15,330		12,690
		(4) Kit and clothing allowances	1,830		1,790
		(5) Miscellaneous allowances and expenses	7,900		7,790
		<i>Deduct</i> —Emergency cut in pay	5,820		470
TOTAL MINOR HEAD (f) .		1,73,192	1,68,120	1,60,000	1,66,650
MINOR HEAD (g)—EQUITATION SCHOOL, SAUGOR.					
Detailed heads—					
6	6	(1) Pay of officers	88,130		88,000
6	6	(2) Pay of British soldiers	20,810		21,460
324	324	(3) Pay of Indian officers and other ranks and establishments	58,940		59,270
		(4) Kit and clothing allowances	960		960
		(5) Miscellaneous allowances and expenses	16,160		18,000
		<i>Deduct</i> —Emergency cut in pay	5,040		420
TOTAL MINOR HEAD (g) .		1,73,453	1,79,960	1,84,000	1,87,270
Carried over		14,32,988	14,68,530	14,76,000	15,31,480

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 1935-36 is more than budget 1934-35 by Rs. .07 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

Numbers.		MAIN HEAD 2.—			
1934-	1935-	Accounts,	Budget	Revised	Budget
35-	36.	1933-34.	Estimate,	Estimate,	Estimate,
		Rs.	1934-35.	1934-35.	1935-36.
			Rs.	Rs.	Rs.
		Brought forward .	14,32,988	14,68,530	15,31,480
SUB-HEAD A.—MILITARY TRAINING—<i>contd.</i>					
MINOR HEAD (h)—SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	6	(1) Pay of officers	1,35,000		1,27,120
5	5	(2) Pay of British soldiers	10,580		11,930
23	23	(3) Pay of Indian officers and other ranks and establishments	9,200		9,740
		(4) Kit and clothing allowances	770		770
		(5) Miscellaneous allowances and expenses	12,450		12,480
		<i>Deduct</i> —Emergency cut in pay	7,000		570
TOTAL MINOR HEAD (h) .		1,58,475	1,61,000	1,63,000	1,61,470
MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.					
Detailed heads—					
7	7	(1) Pay of officers	1,19,000		1,18,700
12	12	(2) Pay of British soldiers	30,400		33,580
44	42	(3) Pay of Indian officers and other ranks and establishments	11,410		11,770
		(4) Kit and clothing allowances	1,080		1,050
		(5) Miscellaneous allowances and expenses	10,260		8,700
		<i>Deduct</i> —Emergency cut in pay	6,050		520
TOTAL MINOR HEAD (i) .		1,63,074	1,66,100	1,62,000	1,73,280
MINOR HEAD (j)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR.					
Detailed heads—					
5	5	(1) Pay of officers	72,000		69,990
43	39	(2) Pay of British soldiers	82,000		80,320
17	17	(3) Pay of Indian officers and other ranks and establishments	5,100		5,190
		(4) Kit and clothing allowances	3,620		3,620
		(5) Miscellaneous allowances and expenses	7,110		6,440
		<i>Deduct</i> —Emergency cut in pay	3,700		320
TOTAL MINOR HEAD (j) .		1,70,970	1,66,220	1,63,000	1,65,240
Carried over .		19,25,507	19,61,860	19,64,000	20,31,470

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.

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 66, British other ranks 80, Indian officers and other ranks 54.

Budget 1935-36 is more than budget 1934-35 by Rs. .07 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

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

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

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

The annual out-turn of students is 166 British officers or other ranks.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget	
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,	
35.	36.		1934-35.	1934-35.	1935-36	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	19,25,507	19,61,850	19,64,000	20,31,470
SUB-HEAD A.—MILITARY TRAINING—concl.						
MINOR HEAD (k)—ARMY SIGNAL SCHOOL, POONA.						
Detailed heads—						
6	6	(1) Pay of officers		75,820		76,270
13	13	(2) Pay of British soldiers		32,890		33,000
34	34	(3) Pay of Indian officers and other ranks and establishments . .		15,160		14,840
		(4) Kit and clothing allowances . . .		1,570		1,560
		(5) Miscellaneous allowances and expenses .		6,180		6,180
		<i>Deduct</i> —Emergency cut in pay . . .		3,840		320
		TOTAL MINOR HEAD (k).	1,22,032	1,27,780	1,28,000	1,31,530
MINOR HEAD (l)—MISCELLANEOUS.						
Detailed heads—						
		(1) Annual training grant		7,24,000		8,78,630
		(2) Grant for purchase of field firing stores .		9,370		9,370
		(3) Artillery target grant		24,000		24,000
		(4) Assault-at-arms grant		..		..
		TOTAL MINOR HEAD (l).	5,12,901	7,57,370	7,47,000	9,12,000
		TOTAL SUB HEAD A .	25,60,440	28,47,000	28,39,000	30,78,000

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.

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 1935-36 is more than budget 1934-35 by Rs. 1.55 lakhs due to the inclusion of provision in respect of rail charges connected with the Artillery practice camps.

MAIN HEAD 2.—

Numbers.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935- 36.	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	4,720		4,890
		<i>Deduct</i> —Emergency cut in pay	230		20
TOTAL MINOR HEAD (a)		4,293	4,490	5,000	4,870
MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.					
1	4	(1) Pay of officers	73,000		72,360
4	4	(2) Pay of British soldiers	8,300		8,360
4	4	(3) Pay of Indian officers and other ranks	15,120		15,120
		(4) Kit and clothing allow- ances	200		200
		(5) Miscellaneous allow- ances and expenses	50		100
		<i>Deduct</i> —Emergency cut in pay	4,670		390
TOTAL MINOR HEAD (b)		91,673	92,000	95,000	95,750
MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.					
18	18	(1) Pay of officers	2,31,240		2,09,100
12	12	(2) Pay of British soldiers	30,110		28,000
13	13	(3) Pay of Indian officers and other ranks	24,910		23,650
		(4) Kit and clothing allowances	1,250		1,240
		(5) Miscellaneous allow- ances and expenses	120		100
		<i>Deduct</i> —Emergency cut in pay	14,230		1,090
TOTAL MINOR HEAD (c)		2,89,158	2,73,350	2,28,000	2,61,000
Carried over		3,85,124	3,69,840	3,28,000	3,61,620

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Heads (a) & (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 1935-36 is less than budget 1934-35 by Rs. .08 lakh due to reduced provision on the basis of actuals partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

Numbers.	Accounts, 1933-34.	Budget Estimate, 1934-35,	Revised Estimate, 1934-35.	Budget, Estimate. 1935-36.
1934- '35. 36.	Rs.	Rs.	Rs.	Rs.
Brought forward . .	3,85,124	3,69,840	3,28,000	3,61,620

SUB-HEAD B.—EDUCATION
—*contd.*MINOR HEAD (d)—GARRISON, REGIMENTAL
AND DETACHMENT SCHOOLS FOR
BRITISH TROOPS.

Detailed heads—

104 100	(1) Pay of British soldiers.	3,50,000		3,69,900
139 139	(2) Pay of school mistresses and pupil teachers	4,13,000		4,29,520
	(3) Pay of language teachers	60,000		60,500
	(4) Kit and clothing al- lowances	9,250		9,170
	(5) Educational training grant, troops	1,35,000		1,29,060
	(6) Educational training grant, children			
	(7) Miscellaneous allow- ances and expenses	13,050		13,500
	<i>Deduct</i> —Emergency cut in pay	22,800		2,650
	TOTAL MINOR HEAD (d)	9,36,357	9,57,500	9,57,000
				10,09,000

MINOR HEAD (e)—GARRISON, REGIMEN-
TAL AND DETACHMENT SCHOOLS FOR
INDIAN TROOPS.

Detailed heads—

1 1	(1) Pay of schoolmasters	450		100
	(2) Educational traini- grant.	79,000		76,400
	(3) Miscellaneous allow- ances and expenses	500		200
	<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
	TOTAL MINOR HEAD (e)	75,752	79,950	80,000
	Carried over	13,97,233	14,07,290	13,65,000
				14,47,320

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 1935-36 is more than budget 1934-35 by Rs. 51 lakh due mainly to the restoration of the emergency cut in pay from April 1935 (.20) partial restoration of the temporary reduction in the pay of British soldiers (.20) and other minor variations.

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward . .		13,97,233	14,07,290	13,65,000	14,47,320
SUB-HEAD B.—EDUCATION—contd.					
MINOR HEAD (f)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING—					
Detailed heads—					
9	9	(1) Pay of officers	1,39,580		1,34,500
11	15	(2) Pay of British soldiers	21,000		32,500
78	78	(3) Pay of Indian officers and other ranks and establishments	38,070		37,300
		(4) Kit and clothing allowances	1,280		1,550
		(5) Miscellaneous allowances and expenses	8,550		8,750
		<i>Deduct</i> —Emergency cut in pay	7,940		650
TOTAL MINOR HEAD (f)		1,81,840	2,00,540	2,08,000	2,14,000
MINOR HEAD (g)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING—					
Detailed heads—					
3	3	(1) Pay of officers	44,010		41,280
9	9	(2) Pay of British soldiers	18,870		19,150
23	23	(3) Pay of Indian officers and other ranks and establishments	8,560		8,660
		(4) Kit and clothing allowances	1,420		1,420
		(5) Miscellaneous allowances and expenses	1,000		1,000
		<i>Deduct</i> —Emergency cut in pay	2,770		210
TOTAL MINOR HEAD (g)		74,828	71,090	66,000	71,300
Carried over		16,53,901	16,78,920	16,39,000	17,32,620

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	90
Indian non-commissioned officers	345

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, Porton near Salisbury, 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 (including Royal Air Force)	39
British warrant and non-commissioned officers of administrative services (including Royal Air Force)	34
Indian officers	24

Budget 1935-36 is more than budget 1934-35 by Rs. 13 lakh due mainly to an increase in the number of British soldiers and the restoration of the emergency cut in pay from April 1935.

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—				
1934.	1935.	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	
		Brought forward .	16,53,901	16,78,920	16,39,000	17,32,620
SUB-HEAD B.—EDUCATION—						
<i>contd.</i>						
MINOR HEAD (h)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.						
Detailed heads—						
1	1	(1) Pay of medical officer		9,000		9,000
7	7	(2) Pay of British soldiers		19,810		19,770
12	122	(3) Pay of establishments		54,140		57,690
27	27	(4) Pay of principal and other instructional staff		98,840		98,000
		(5) Kit and clothing allowances		590		590
		(6) Miscellaneous allowances and expenses		1,89,000		1,76,000
		<i>Deduct</i> —Emergency cut in pay.		6,880		600
		TOTAL MINOR HEAD (h)	3,60,790	3,64,500	3,68,000	3,60,450
		Carried over .	20,14,691	20,43,426	20,07,000	20,93,070

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h). 2. 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 1935-36 is less than budget 1934-35 by Rs. -04 lakh due mainly to smaller miscellaneous expenditure partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

DEFENCE SERVICES ESTIMATES

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.	Rs.	Rs.	Rs.	Rs.
Brought forward .		20,14,691	20,43,420	20,07,000	20,93,070

SUB-HEAD B.—EDUCATION—
*contd.*MINOR HEAD (4)—LAWRENCE MILITARY
SCHOOL, ABU.

Detailed heads—

3	3	(1) Pay of British soldiers	8,820	9,380
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	280	280
		(5) Miscellaneous allowances and expenses	17,720	17,720
		<i>Deduct</i> —Emergency cut in pay.	300	30
TOTAL MINOR HEAD (i) .		28,325	32,700	33,530

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

Detailed heads—

1	1	(1) Pay of officers	12,240	13,440
2	2	(2) Pay of British soldiers	7,750	8,330
63	61	(3) Pay of Indian officers and other ranks and establishments	29,000	25,580
15	16	(4) Pay of principal and other instructional staff.	1,00,000	1,00,000
		(5) Kit and clothing allowances	190	190

Carried over .	1,49,130	1,47,540
	20,43,016	20,76,120
	20,37,000	21,26,600

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 enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

Budget 1935-36 is less than budget 1934-35 by Rs. .06 lakh due mainly to smaller provision for miscellaneous expenses partly counterbalanced by restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

Numbers. 1934- 1935- 35. 36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	20,43,016	20,76,120	20,37,000	21,26,600
SUB-HEAD B.—EDUCATION — <i>contd.</i>		1,49,180		1,47,540
MINOR HEAD (j)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—<i>contd.</i>				
Detailed heads—				
(6) Miscellaneous allowances and expenses		80,000		69,000
Deduct—Emergency cut in pay		6,830		570
TOTAL MINOR HEAD (j) .	1,90,788	2,22,350	2,12,000	2,15,970
MINOR HEAD (k)—KITOHENER' COLLEGE, NOWGONG.				
Detailed heads—				
3 3 (1) Pay of officers		34,840		37,010
2 2 (2) Pay of British soldiers		5,810		6,420
31 38 (3) Pay of Indian officers and other ranks and establishments		11,390		12,950
(4) Kit and clothing allowances		400		480
(5) Miscellaneous allow- ances and expenses		3,140		4,010
Deduct—Emergency cut in pay		2,030		180
TOTAL MINOR HEAD (k)	77,040	53,550	54,000	60,690
MINOR HEAD (l)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR.				
Detailed heads—				
1 1 (1) Pay of Officers		15,400		15,400
1 1 (2) Pay of British soldiers		4,460		4,740
60 51 (3) Pay of Indian officers and other ranks and establishments		28,400		30,560
3 3 (4) Pay of other instructional staff		2,640		2,640
(5) Kit and clothing allowances		9,500		8,810
(6) Miscellaneous allowances and expenses		30,100		32,000
Deduct—Emergency cut in pay		1,660		140
TOTAL MINOR HEAD (l) .	82,479	88,840	88,000	94,010
Carried over	23,93,323	24,40,860	23,91,000	24,97,270

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 1935-36 is more than budget 1934-35 by Rs. .07 lakh due to normal fluctuations.

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 1935-36 is more than budget 1934-35 by Rs. .19 lakh due to normal fluctuations.

MAIN HEAD 2.—

Numbers. 1934- 1935. 35. 36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	23,93,323	24,40,860	23,91,000	24,97,270

SUB-HEAD B.—EDUCATION
—contd.MINOR HEAD (m)—KING GEORGE'S ROYAL
INDIAN MILITARY SCHOOL, JHELUM.

Detailed heads—

1	1	(1) Pay of officers . . .	12,300	13,620
1	1	(2) Pay of British soldiers	3,800	3,970
55	56	(3) Pay of Indian officers and other ranks and establishments . . .	28,870	32,350
2	2	(4) Pay of other instructional staff . . .	1,740	1,740
		(5) Kit and clothing allow- ances	10,500	9,830
		(6) Miscellaneous allow- ances and expenses . . .	34,940	38,000
		<i>Deduct</i> —Emergency cut in pay	1,360	130
TOTAL MINOR HEAD (m).		90,698	90,790	93,000

MINOR HEAD (n)—KING GEORGE'S ROYAL
INDIAN MILITARY SCHOOL, AJMER.

1	1	(1) Pay of officers. . .	13,080	14,880
1	1	(2) Pay of British soldiers	4,000	5,010
51	51	(3) Pay of Indian officers and other ranks and establish- ments	26,730	27,670
5	5	(4) Pay of other instructional staff . . .	3,700	3,720
		(5) Kit and clothing allowances	8,610	8,380
		(6) Miscellaneous allow- ance and expenses . . .	25,800	26,360
		<i>Deduct</i> —Emergency cut in pay	1,460	130
TOTAL MINOR HEAD (n) .		65,120	80,280	77,000
Carried over .		25,49,141	26,11,910	25,61,000

26,82,540

FOR THE YEAR 1935-36.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

NUMBERS.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward		25,49,141	26,11,910	25,61,000	26,82,540
SUB-HEAD B.—EDUCATION					
<i>—concl'd.</i>					
MINOR HEAD (o)—INDIAN MILITARY ACADEMY, DEHRA DUN.					
Detailed heads—					
20	20	(1) Pay of officers . . .	2,96,230		3,04,010
9	9	(2) Pay of British soldiers	34,290		35,900
143	154	(3) Pay of Indian officers and other ranks and establishments . . .	1,25,870		1,33,520
		(4) Pay of other instructional staff . . .	2,160		2,160
		(5) Kit and clothing allowances . . .	20,320		11,120
		(6) Miscellaneous allowances and expenses . . .	2,01,960		1,62,730
		<i>Deduct</i> —Emergency cut in pay . . .	16,060		1,300
TOTAL MINOR HEAD (o)		4,61,885	6,64,770	6,06,000	6,48,140
MINOR HEAD (p)—MISCELLANEOUS.					
Detailed heads—					
		(1) British army school scholarships . . .	13,500		13,500
		(2) Books, maps, printing charges and technical equipment . . .	10,000		10,000
		(3) Language rewards for British officers and men . . .	90,000		90,000
		(4) Grants for teaching and learning English, Indian Army . . .	21,260		25,000
		(5) Fees for children attending civil schools . . .	14,000		14,000
		(6) Grant for libraries . . .	16,000		16,000
		(7) Pay of officers studying in China, Japan, etc. . .	--		--
6	6	(8) Fees and allowances of examiners . . .	63,000		64,000
		(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</i> —Emergency cut in pay . . .	1,440		180
TOTAL MINOR HEAD (p)		4,68,665	4,42,320	4,84,000	4,48,320
TOTAL SUB-HEAD B.		34,79,691	37,19,000	36,51,000	37,79,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (c).—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Army.

Budget 1935-36 is less than budget 1934-35 by Rs. 17 lakh due mainly to smaller provision for miscellaneous expenses partly counterbalanced by restoration of emergency cut in pay from April 1935.

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 1935-36 is more than budget 1934-35 by Rs. 06 lakh due to normal fluctuations.

MAIN HEAD 2.—

Numbers.			Accounts,	Budget	Revised	Budget
1934-35.	1935-36.		1933-34.	Estimate,	Estimate,	Estimate,
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS.						
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.						
Detailed heads—						
128	129	(1) Pay of officers		20,09,500		21,13,190
280	257	(2) Pay of British soldiers.		12,00,000		11,94,600
689	744	(3) Pay of Indian officers and other ranks and establishments		7,00,000		11,47,400
1,401	1,574	(4) Pay of followers		2,80,000		3,00,000
		(5) Temporary labour		2,00,000		1,60,000
		(6) Kit and clothing allowances		36,000		36,800
		(7) Miscellaneous allowances and expenses		1,05,000		1,20,000
		<i>Deduct</i> —Emergency cut in pay		1,87,200		16,920
TOTAL MINOR HEAD (a)			45,29,442	43,43,300	45,50,000	50,55,070
MINOR HEAD (b)—I. A. S. C. RECORD OFFICE.						
Detailed heads—						
5	5	(1) Pay of officers		72,000		67,700
5	5	(2) Pay of British soldiers		27,500		32,000
67	67	(3) Pay of establishments		70,000		70,700
		(4) Kit and clothing allowances		600		670
		(5) Miscellaneous allowances and expenses		8,400		8,400
		<i>Deduct</i> —Emergency cut in pay		8,160		670
TOTAL MINOR HEAD (b)			1,80,018	1,70,340	1,84,000	1,78,800
Carried over			47,09,460	45,13,640	47,34,000	52,33,870

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 1935-36 is more than budget 1934-35 by Rs. 7.12 lakhs made up of the following main variations :—

<i>Increases.</i>	Lakhs of Rs.
(i) Increase in the peace establishments of Supply Units and modernisation of certain petrol installations . . .	3.30
(ii) Restoration of the emergency cut in pay from April 1935 . . .	1.70

There was also an underestimate in Budget 1934-35 to the extent of about Rs. 2 lakhs.

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

Budget 1935-36 is more than budget 1934-35 by Rs. .09 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

Numbers.	Accounts,	Budget	Revised	Budget
1934-35. 1935-36.	1933-34.	Estimate, 1934-35.	Estimate, 1934-35.	Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	47,09,460	45,13,640	47,34,000	52,33,870

SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.*MINOR HEAD (c)—SCHOOL OF COOKERY.
Detailed heads—

1	1	(1) Pay of officers	18,070	18,660
4	4	(2) Pay of British soldiers	12,800	13,660
7	7	(3) Pay of Indian officers and other ranks and establishments	2,710	2,770
		(4) Kit and clothing allowances	360	360
		(5) Miscellaneous allowances and expenses	3,300	3,500
		<i>Deduct</i> —Emergency cut in pay	960	80
TOTAL MINOR HEAD (c).			34,788	36,280
			39,000	38,870

MINOR HEAD (d)—ANIMAL TRANSPORT.

Detailed heads—

48	48	(1) Pay of officers	6,95,000	7,25,000
39	39	(2) Pay of British soldiers	1,80,000	1,95,000
129	129	(3) Pay of Indian officers and other ranks and establishments	26,70,000	26,87,960
9,845	9,821			
105	105			
705	743			
1,576	1,576	(4) Pay of followers	1,34,000	1,57,150
598	770			
		(5) Kit and clothing allowances	2,71,000	2,79,150
		(6) Miscellaneous allowances and expenses	37,000	36,000
		(7) <i>Deduct</i> —Credits for services rendered by Government transport to M. E. S. and R. A. F.	2,000	2,000
		<i>Deduct</i> —Emergency cut in pay	58,560	4,900
TOTAL MINOR HEAD (d).			39,98,740	39,31,440
			87,42,988	84,81,360
			87,34,000	93,46,100
Carried over				

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:—

- (i) 13 animal transport companies (mule) (3 troops).
- (ii) 22 animal transport companies (mule) (4 troops).
- (iii) 1 animal transport company (mule) (lower establishment) (2 troops).
- (iv) 4 animal transport companies (camel) (Silladar).

In addition, there are detachments in 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 responsible for the training of reservists.

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 1935-36 is more than budget 1934-35 by Rs. 1.42 lakhs due mainly to the restoration of the emergency cut in pay and to an underestimate in budget 1934-35. There is also an increase in establishments.

Numbers.		MAIN HEAD 2.—			
1934-	1935-	Accounts,	Budget	Revised	Budget
35.	36.	1933-34	Estimate,	Estimate,	Estimate,
		Rs.	1934-35.	1934-35.	1935-36.
			Rs.	Rs.	Rs.
Brought forward .		87,42,988	84,81,360	87,34,000	93,46,100
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (e)—MECHANICAL TRANSPORT UNITS.					
Detailed heads—					
89	87 (1)		12,75,000		13,00,000
165	165 (2)		7,15,000		7,27,200
63	60 (3)				
2,835	2,751		30,30,100		28,09,930
224	225				
1,045	1,048				
2,588	2,788				
447	459				
299	329 (4)		60,000		59,340
	(5)		1,60,000		1,50,640
	(6)		80,900		87,000
	(7)		50,000		46,000
	<i>Deduct</i> —Emergency cut in pay .		1,62,000		13,500
TOTAL MINOR HEAD (e).		51,46,303	52,09,000	48,27,000	51,66,610
MINOR HEAD (f)—I. A. S. C. TRAINING GROUP.					
Detailed heads—					
16	16 (1)		2,60,000		2,60,000
13	13 (2)		58,500		60,000
10	10 (3)				
440	440		2,33,220		2,07,000
17	17				
22	22				
40	40 (4)		7,400		7,300
	(5)		22,500		21,500
	(6)		2,500		2,500
	(7)		7,500		7,500
	(8) <i>Deduct</i> —Credits on account of Mechanical Transport drivers trained for the R. A. F.		2,620		5,800
	<i>Deduct</i> —Emergency cut in pay .		19,560		1,600
TOTAL MINOR HEAD (f).		5,26,899	5,69,440	5,70,000	5,58,400
Carried over		1,44,16,190	1,42,59,800	1,41,31,000	1,50,71,110

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Mechanical Transport Service.—The units and formations comprising the Mechanical Transport Service in peace as reorganised in September 1934 are :

- (i) Mechanical transport units (load carrying coys.; mobile repair units and motor ambulance units).
- (ii) Indian army service corps training centre.
- (iii) Technical inspectors of mechanical transport.
- (iv) Headquarters, maintenance group (mechanical transport).
- (v) Heavy repair shops (mechanical transport).
- (vi) Central mechanical transport stores depot.
- (vii) Vehicle reserve depot (mechanical transport).
- (viii) Experimental section (mechanical transport).
- (ix) Headquarters, Chaklala (included in mechanical transport units).

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

Owing to the reorganisation of the M. T. Services in September 1934, it has not been possible to make a comparison of budget 1935-36 with budget 1934-35 by minor heads.

Budget 1935-36 for the mechanical transport service as a whole, *i.e.*, minor heads (e) to (l) is less than budget 1934-35 by Rs. 16 lakh due mainly to savings resulting from reorganisation partly counterbalanced by restoration of the emergency cut in pay from April 1935 (2-95).

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., 5 sections 3-ton higher establishment and 4 sections 3-ton lower establishment).
- (ii) 5 mechanical transport companies (motor ambulance units) consisting of 5 headquarters 1 higher establishment and 11 lower establishment sections).
- (iii) 2 mechanical transport companies (mobile repair units), consisting of 2 headquarters and 4 sections.
- (iv) Headquarters, Chaklala.

2. The mobile repair units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to fighting units, *e.g.*, signals and sappers and miners

Minor Head (f).—The I. A. S. C. Training Group.—The I. A. S. C. training group consists of one headquarters, a mechanical transport training battalion and an I. A. S. C. school. The function of the I. A. S. C. training group is to train all ranks of the Indian army service corps in the duties of the supply, animal transport and mechanical transport services.

Numbers.		MAIN HEAD 2.—			
1934-35.	1935-36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,44,16,190	1,42,59,800	1,41,31,000	1,50,71,110
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (g)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
14	14	(1) Pay of officers	2,40,000		2,40,000
8	8	(2) Pay of British soldiers	36,500		38,500
21	21	(3) Pay of establishments	22,500		24,500
12	12				
2	2				
13	13	(4) Pay of followers	2,000		2,000
		(5) Kit and clothing allowances	1,500		1,500
		(6) Deferred pay to Indian troops . . . . .	..		..
		(7) Miscellaneous allowances and expenses	3,500		3,500
		Deduct—Emergency cut in pay	15,600		1,250
TOTAL MINOR HEAD (g)		2,89,975	2,90,400	2,90,000	3,08,750
MINOR HEAD (h)—HEADQUARTERS MAINTENANCE GROUP, M. T.					
Detailed heads—					
31	4	(1) Pay of officers	5,00,000		87,500
140	4	(2) Pay of British soldiers	6,25,000		24,500
7	..	(3) Pay of Indian officers and other ranks and establishments	16,24,600		49,000
240	31	(4) Temporary Labour	31,500		..
250	20	(5) Kit and clothing allowances	51,000		1,500
1,107	2	(6) Deferred pay to Indian troops	6,200		600
328	10	(7) Miscellaneous allowances and expenses	41,700		4,000
		Deduct—Emergency cut in pay			
			1,23,600		600
TOTAL MINOR HEAD (h)		28,08,815*	27,56,400*	27,91,000*	1,66,500
Carried over		1,75,14,980	1,73,06,800	1,72,12,000	1,55,46,360

* These figures represent the total expenditure under minor heads (h) to (l).

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (g).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (i) that repairs are properly executed and stores economically used and (ii) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Indian army service corps (M. T.).

MAIN HEAD 2.—

Numbers.

1934. 35.	1935. 36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward	1,75,14,980	1,73,06,600	1,72,12,000	1,55,46,360

SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.*MINOR HEAD (i).—HEAVY REPAIR SHOPS,
M. T.

Detailed heads—

17	(1) Pay of officers				2,80,000
83	(2) Pay of British soldiers				4,01,000
5	(3) Pay of Indian officers and other ranks and establishments				11,31,000
110					29,000
94	(4) Temporary labour				
932					
131	(5) Kit and clothing allowances				36,000
	(6) Deferred pay to Indian troops				3,200
	(7) Miscellaneous allowances and expenses				19,500
	<i>Deduct</i> —Emergency cut in pay				6,450
	TOTAL MINOR HEAD (i)	*	*	*	18,93,250

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

Detailed heads—

5	(1) Pay of officers				90,000
19	(2) Pay of British soldiers				1,25,000
..	(3) Pay of Indian officers and other ranks and establishments				2,23,000
123					..
26	(4) Temporary labour				
90	(5) Kit and clothing allowances				3,500
	(6) Deferred pay to Indian troops				300
	(7) Miscellaneous allowances and expenses				17,500
	<i>Deduct</i> —Emergency cut in pay				1,600
	TOTAL MINOR HEAD (j)	*	*	*	4,57,700
	Carried over	1,75,14,980	1,73,06,600	1,72,12,000	1,78,97,310

* *Vide* footnote on page 84.

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i)—Heavy Repair Shops (M. T.).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in heavy repair shop (M. T.) Class I, Chaklala.

Minor Head (j)—Central M. T. Stores Depot.—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934.	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.	Rs.	Rs.	Rs.	Bs.
Brought forward.		1,75,14,980	1,73,06,600	1,72,12,000	1,78,97,310
SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (k) VEHICLE RESERVE DEPOT.					
Detailed heads—					
2	(1) Pay of officers				30,000
8	(2) Pay of British soldiers				4,0000
1	(3) Pay of Indian officers and other ranks and establishments				78,800
54					
13					
22	(4) Temporary labour				1,500
89					
	(5) Kit and clothing allowances				5,000
	(6) Deferred pay to Indian troops				1,700
	(7) Miscellaneous allowances and expenses				3,000
	<i>Deduct</i> —Emergency cut in pay				450
TOTAL MINOR HEAD (k)		*	*	*	1,59,550
MINOR HEAD (l).—EXPERIMENTAL SECTION, M. T.					
Detailed heads—					
3	(1) Pay of officers				46,240
8	(2) Pay of British soldiers				26,000
..	(3) Pay of Indian officers and other ranks and establishments				24,000
9					
3					
13	(4) Temporary labour . . . . .				..
2	(5) Kit and clothing allowances				1,500
	(6) Deferred pay to Indian troops				300
	(7) Miscellaneous allowances and expenses				500
	<i>Deduct</i> —Emergency cut in pay				350
Total		*	*	*	98,190
MINOR HEAD (m) MILITARY LAUNCHES			90,000		2,37,000
<i>Deduct</i> —Emergency cut in pay			600		50
TOTAL MINOR HEAD (m)		90,487	89,400	89,000	2,36,950
TOTAL SUB-HEAD C		1,76,05,467	1,73,96,000	1,73,01,000	1,83,92,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (k).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in heavy repair shop (M. T.) Class I Chaklala. 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 those passing in and out of heavy repair shop before and after repairs.

Minor Head (l).—Experimental Section (M. T.).—Experimental trials on vehicles and equipment are carried out in this unit.

Minor Head (m).—Military Launches.—

Budget 1935-36 includes a provision of Rs. 1.47 lakhs for replacement of certain launches.

Numbers.		MAIN HEAD 2.—			
1934-	1935-	Accounts,	Budget	Revised	Budget
35,	36.	1933-34.	Estimate,	Estimate,	Estimate,
		Rs.	1934-35.	1934-35.	1935 36.
			Rs.	Rs.	Rs.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
11	11	(1) Pay of officers	1,60,000		1,72,050
17	16	(2) Pay of British soldiers and assistant surgeons	90,000		91,900
150	151	(3) Pay of Indian officers and other ranks	47,820		49,580
1,683	1,683	(4) Pay of permanent establishments	3,00,000		3,14,520
		(5) Pay of temporary establishments and labour	2,08,400		2,05,330
		(6) Kit and clothing allowances	7,800		7,800
		(7) Miscellaneous allowances and expenses	1,27,670		94,560
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc	1,04,020		1,80,160
		Deduct—Emergency cut in pay	15,160		1,320
		TOTAL MINOR HEAD (a)	<u>10,95,731</u>	<u>10,30,550</u>	<u>11,14,580</u>
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
27	27	(1) Pay of permanent establishments	10,100		10,200
		(2) Pay of temporary establishments and labour	3,00,000		3,00,860
		(3) Miscellaneous allowances and expenses	68,040		69,260
		Deduct—Emergency cut in pay	210		20
		TOTAL MINOR HEAD (b)	<u>4,14,081</u>	<u>3,77,900</u>	<u>3,80,300</u>
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
10	10	(1) Pay of officers	1,33,340		1,42,000
1	1	(2) Pay of British soldiers	5,710		4,480
5	5	(3) Pay of Indian Officers	21,170		21,180
1,181	1,184	(4) Pay of permanent establishments	3,16,900		3,14,750
		(5) Pay of temporary establishment and labour	6,930		9,270
		(6) Miscellaneous allowances and expenses	63,740		61,640
		(7) Feed of animals	35,330		30,970
		(8) Prizes and premiums paid to horse breeders from branding and covering fees	11,200		12,000
		(9) Construction, repairs and maintenance of buildings, roads and drains, etc.	31,860		30,050
		Deduct—Emergency cut in pay	12,680		1,220
		TOTAL MINOR HEAD (c)	<u>5,93,148</u>	<u>6,13,550</u>	<u>6,25,120</u>
		TOTAL SUB-HEAD D	<u>21,02,960</u>	<u>20,22,000</u>	<u>21,20,000</u>

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

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

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

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian 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 1,790 horses, and 330 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 1935-36 is more than budget 1934-35 by Rs. .98 lakh due mainly to larger provision for the construction of quarters and the restoration of the emergency cut in pay from April 1935, and increases under pay of officer and permanent establishments partly counter-balanced by smaller miscellaneous expenses.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ARMY VETERINARY SERVICES					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
37	37	(1) Pay of officers	5,28,320		4,95,100
3	3	(2) Pay of British soldiers	16,140		16,710
786	786	(3) Pay of Indian officers and other ranks and establishments	3,30,000		3,38,200
87	87	(4) Pay of followers	17,200		17,750
		(5) Kit and clothing allowances	22,600		22,240
		(6) Miscellaneous allowances and expenses	15,250		17,600
		<i>Deduct—Emergency cut in pay</i>	<i>31,310</i>		<i>2,460</i>
		TOTAL MINOR HEAD (a).	9,29,961	9,30,000	9,05,140
MINOR HEAD (b)—VETERINARY SCHOOLS.					
Detailed heads—					
2	2	(1) Pay of officers	37,320		39,800
1	1	(2) Pay of British soldiers	5,990		6,100
2	2	(3) Pay of Indian officers and other ranks and establishments	1,320		1,350
		(4) Kit and clothing allowances	90		90
		(5) Miscellaneous allowances and expenses	290		420
		<i>Deduct—Emergency cut in pay</i>	<i>2,070</i>		<i>180</i>
		TOTAL MINOR HEAD (b).	39,527	36,000	47,580
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of establishments	5,440		5,600
		(2) Miscellaneous allowances and expenses	640		700
		(3) <i>Deduct—Emergency cut in pay</i>	<i>220</i>		<i>20</i>
		TOTAL MINOR HEAD (c)	5,864	6,000	6,280
<i>Training of Military Veterinary students at the Punjab Veterinary College, Lahore</i>					
			688	..	..
		TOTAL SUB-HEAD E.	9,75,840	9,72,000	9,59,000

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 78,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 25 veterinary hospitals, class II, 25 branch veterinary hospitals, and 9 sick lines. The staff and establishment maintained consists of 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 Indian other ranks organised into 12 sections are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals, excepting very minor cases, and the percentage of animals so treated amount to 6 in the case of horses, 2·5 in the case of mules and 8 in the case of camels.

Budget 1935-36 is more than budget 1934-35 by Rs. ·07 lakh due to the restoration of the emergency cut in pay from April 1935 and other minor fluctuations partly counterbalanced by savings due to the replacement of certain British officers by Indian officers.

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.

Budget 1935-36 is more than budget 1934-35 by Rs. ·05 lakh due to restoration of the emergency cut in pay from April 1935 and other normal fluctuations.

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.

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INS- PECTORATE OF GENERAL STORES AND CLOTHING.					
Detailed heads—					
94	91	(1) Pay of officers . . .	11,84,000		11,20,000
505	497	(2) Pay of British other ranks	22,56,870		24,24,000
1,461	1,440	(3) Pay of Indian officers and other ranks . . .	5,02,000		5,17,000
556	548	(4) Pay of medical, clerical and menial establish- ments and railway staff	5,67,000		5,81,350
117	117	(5) Temporary establish- ments in stores section .	11,45,000		11,55,660
		(6) Temporary establish- ments in workshops . .	10,00,000		10,35,000
73	78	(7) Pay of artificers . . .	1,05,000		1,44,000
		(8) Kit and clothing al- lowances	79,000		78,000
		(9) Miscellaneous allowances and expenses	1,15,750		1,14,000
		(10) <i>Deduct</i> —Credit for storage charges . . .	94,000		73,670
		<i>Deduct</i> —Emergency out in pay	2,53,080		20,460
TOTAL MINOR HEAD (a).		60,63,420	66,07,540	67,61,000	70,74,880
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
Detailed heads—					
2	3	(1) Pay of officers . . .	28,420		39,030
2	5	(2) Pay of British Sol- diers	11,250		23,150
3	16	(3) Pay of Indian officers and other ranks . . .	1,480		7,370
8	15	(4) Pay of establishments . .	8,000		14,730
		(5) Kit and clothing al- lowances	320		910
		(6) Miscellaneous allowan- ces and expenses . . .	1,250		1,250
		<i>Deduct</i> —Emergency out in pay	2,280		320
TOTAL MINOR HEAD (b).		47,374	48,460	84,000	86,120
TOTAL SUB-HEAD F. . .		61,10,794	66,56,000	68,45,000	71,61,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Arsenals and Ordnance Depots.—There are at present six arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Mingaladon (Burma) and Allahabad and five 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 winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad 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 Shahjahanpur. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing, stores, and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. Inspectorate of General Stores and Clothing—

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Ordnance officer, I. G. S., Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

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 head 2-F (a) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O. C. establishments employed at these Headquarters amounts to Rs. 2,70,332 gross and Rs. 3,02,200 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 1935-36 is more than budget 1934-35 by Rs. 4.67 lakhs due mainly to the following variations:—

Increases—

(i) Pay of British soldiers on the basis of current actuals and the transfer from Head 7 C. of the provision for conservancy allowances	1.67
(ii) Restoration of the emergency cut in pay from April 1935	2.33
(iii) Net increase in provision for temporary establishments owing mainly to the transfer of provision for the repair of mathematical instruments from Head 5-C	.46
(iv) Pay of artificers consequent on reorganisation and changes in scales of pay	.39
(v) Smaller credits for storage charges	.20
(vi) Other normal fluctuations net	.26
	5.31

Decrease—

(vii) Pay of officers due to the retirement of senior departmental officers and transfer of provision to minor head (b) Indian Army Ordnance Corps School of Instruction	.64
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Net increase 4.67

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.	Ra.	1934-35.	1934-35.	1935-36.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
13	13	(1) Pay of instructional staff	19,680		19,430
		(2) Pay of students	89,960		79,240
		(3) Kit and clothing allowances	2,610		2,160
		(4) Miscellaneous allowances and expenses	19,000		16,610
		(5) Capitation payments to Local Governments	1,65,350		1,28,610
		<i>Deduct</i> —Emergency cut in pay	600		50
		TOTAL SUB-HEAD G	2,04,617	2,96,000	2,46,000
SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION					
Detailed head—					
		(1) Disposals dump maintenance expenses			
		TOTAL SUB-HEAD H	..	..	..
SUB HEAD I.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.					
Detailed heads—					
506	506	(1) Pay of officers	70,16,550		74,87,890
411	411	(2) Pay of Royal Army Medical Corps other ranks	6,75,800		6,92,470
871	867	(3) Pay of assistant and sub-assistant surgeons	24,53,260		25,39,500
321	321	(4) Pay of nurses and matrons	10,37,000		10,40,150
		(5) Pay of Indian subordinate personnel	1,58,860		1,53,860
13,452	12,552	(6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps	20,25,300		21,70,300
		(7) Kit and Clothing allowances	2,20,740		2,45,210
		(8) Miscellaneous and incidental expenses	4,20,050		4,01,200
		(9) Charges on account of X-Ray installations	80,000		80,000
		(10) Customs duty charges	3,000		3,000
		(11) Grants for upkeep of laboratories	35,000		37,200
		(12) <i>Deduct</i> —Credits on account of hospital charges of R. A. F. personnel	60,920		61,100
		(13) <i>Deduct</i> —Credits on account of dentistry charges of R. A. F. personnel	5,640		6,680
		<i>Deduct</i> —Emergency cut in pay	5,04,000		44,000
		TOTAL MINOR HEAD (a)	1,34,99,360	1,39,36,000	1,47,39,000
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.					
		<i>Deduct</i> —Emergency cut in pay	15,360		12,030
		<i>Deduct</i> —Emergency cut in pay	360		30
		TOTAL MINOR HEAD (b)	14,316	12,000	12,000
		TOTAL SUB-HEAD I	1,35,13,676	1,35,70,000	1,47,51,000

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1934-35 is 55. Three courses of about 3 to 5 months' duration are held yearly.

Budget 1935-36 is more than budget 1934-35 by Rs. 38 lakh due mainly to the permanent transfer of certain staff who were previously on loan from arsenals.

*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 Agra, Amritsar and Stanley Medical School, Madras before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained 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 1935-36 is less than budget 1934-35 by Rs. 50 lakh due to the decrease in the number of students at the Medical Schools consequent on the decision to recruit qualified sub-assistant surgeons direct.

*Sub-Head 2-H.—Central Disposals Organisation.—*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 154).
- (2) A dump at Moghalpore—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 27 hospitals first class, 21 second class, 38 third class, 33 fourth class and 20 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 2.68 per cent. of British troops, 1.71 per cent. of Indian troops and 1.09 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 230 Royal Army Medical Corps officers, 322 Indian Medical Service officers, 23 Dental officers, 372 Royal Army Medical Corps other ranks, 39 Army Dental Corps other ranks, 278 nurses, 43 matrons, 328 assistant surgeons, 539 sub-assistant surgeons, 8,982 Indian Hospital Corps personnel and 3,570 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 1935-36 is more than budget 1934-35 by Rs. 11.81 lakhs due mainly to the following variations:—

	Lakhs of Ra.
<i>Increases—</i>	
(i) Pay of officers, mainly as a result of the change in conditions of service etc.	4.71
(ii) Reorganisation of the Indian Hospital Corps	1.66
(iii) Restoration of the emergency cut in pay from April 1935	4.60
(iv) Pay of Assistant and Sub-Assistant Surgeons on the basis of current actuals . . . . .	.86
(v) Other variations, net	—02
	11.81

MAIN HEAD 2.—

Numbers.			Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935- 36.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.						
MINOR HEAD (a)—MILITARY ACCOUNT- ANT GENERAL.						
Detailed heads—						
6	8	(1) Pay of officers . . .		1,18,300		1,33,000
145	138	(2) Pay of establishments		4,04,700		3,96,000
		(3) Miscellaneous . . .		68,000		89,000
		(4) Transportation . . .		25,500		25,200
		(5) Leave passage con- cessions		2,000		2,600
		<i>Deduct—Emergency cut in pay</i>		<i>20,900</i>		<i>1,800</i>
		TOTAL MINOR HEAD (a).	5,34,198	5,97,600		6,44,000
MINOR HEAD (b)—COMMANDS AND DISTRICTS OFFICES.						
Detailed heads—						
118	115	(1) Pay of officers . . .		10,81,800		10,61,000
3,427	3,350	(2) Pay of establishments		58,62,730		58,58,000
		(3) Miscellaneous . . .		2,10,960		2,09,000
		(4) Transportation . . .		2,50,700		2,41,000
		(5) Leave passage con- cessions		20,000		18,000
		(6) Charges for payment of pensions		3,34,700*		3,34,000*
		(7) Military Treasure Chests		13,430		13,700
		(8) <i>Deduct—Credits for services rendered to other Departments, etc.</i>		<i>62,620</i>		<i>71,200</i>
		<i>Deduct—Emergency cut in pay</i>		<i>3,54,500</i>		<i>27,500</i>
		TOTAL MINOR HEAD (b) .	72,92,350	73,57,200		76,36,000
		Carried over	78,26,548	79,54,800		82,80,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. These agencies are employed for the convenience of pensioners.

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 Defence Services.
- (iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
- (iv) To examine all general questions of accounting and audit.
- (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.
- (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.
- (vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.
- (viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval 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 Commanders of Districts and 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 the District Commanders, 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 previously situated 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. 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.—			
1934-35.	1935-36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	78,26,548	79,54,800	82,80,000
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—contd.					
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
12	13	(1) Pay of officers	1,33,800		1,31,500
566	551	(2) Pay of establishments	9,67,000		9,36,700
		(3) Miscellaneous	17,500		18,000
		(4) Transportation	16,500		18,500
		(5) Leave passage concessions	1,450		..
		(6) Charges for payment of pensions	15,000*		11,000*
		Deduct—Emergency cut in pay	54,550		4,400
		TOTAL MINOR HEAD (c)	11,06,738	10,96,700	11,11,300
MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.					
Detailed heads—					
4	4	(1) Pay of officers	43,700		50,280
86	84	(2) Pay of establishments	1,38,830		1,42,500
		(3) Miscellaneous	5,000		6,000
		(4) Transportation	19,500		19,500
		(5) Leave passage concessions . . . . .	..		..
		(6) Percentage charges for works audit	13,000		14,500
		Deduct—Emergency cut in pay	8,930		780
		TOTAL MINOR HEAD (d)	2,10,967	2,11,100	2,32,000
MINOR HEAD (e)—CONTROLLER OF NAVAL ACCOUNTS.					
Detailed heads—					
2	2	(1) Pay of officers	28,890		26,430
77	76	(2) Pay of establishments	1,45,440		1,44,250
		(3) Miscellaneous	3,540		3,540
		(4) Transportation	1,500		1,500
		(5) Leave passage concessions . . . . .	..		..
		(6) Deduct—Credits for services rendered to other Departments, etc.	30,890		33,500
		Deduct—Emergency cut in pay	7,080		520
		TOTAL MINOR HEAD (e)	1,41,936	1,41,400	1,41,700
		TOTAL SUB-HEAD J.	92,86,189	94,04,000	92,90,000
				92,90,000	97,65,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. These agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval 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. Budget 1935-36 is more than budget 1934-35 by Rs. 3.61 lakhs due to the following causes:—

	In lakhs of Rupees.
<i>Increases—</i>	
(i) Restoration of the emergency cut in pay from April 1935	4.11
(ii) Grant of increments to officers and staff	1.90
(iii) Other minor variations (net) . . . . .	.02
	6.03
<i>Decrease—</i>	
(iv) Reduction in establishments	2.42
Net increase	3.61

DEFENCE SERVICES ESTIMATES

NUMBERS.		MAIN HEAD 2.—			
1934-	1935-	Actuals,	Budget	Revised	Budget
35.	36.	1933-34.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
7	6				
			80,500		47,000
			5,810		3,100
			3,600		190
TOTAL MINOR HEAD (a).		72,365	82,710	68,000	49,910
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
			2,37,600		2,37,600
			19,500		17,010
TOTAL MINOR HEAD (b)		2,56,133	2,57,100	2,54,000	2,54,610
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
			92,000		79,670
			21,170		21,170
TOTAL MINOR HEAD (c)		98,214	1,13,170	1,02,000	1,00,840
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
			20,000		22,580
			3,020		3,060
TOTAL MINOR HEAD (d)		26,693	23,020	28,000	25,640
TOTAL SUB-HEAD K.		4,53,405	4,76,000	4,52,000	4,31,000

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 1935-36 is less than budget 1934-35 by Rs. .45 lakhs mainly due to a decrease in the number of chaplains and the employment of junior chaplains in place of seniors.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATION.					
Detailed heads—					
51	52	(1) Pay of officers	7,15,400		7,36,000
		(2) Pay of establishments	33,500		35,000
		(3) Incidental and miscellaneous expenses	7,580		8,200
		<i>Deduct</i> —Emergency cut in pay	41,400		3,500
		TOTAL MINOR HEAD (a)	7,21,818	7,15,080	7,58,000
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	64,000		68,000
		(2) Special grants-in-aid	75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	10,85,000		9,92,000
		(4) <i>Deduct</i> —Receipts on above account	5,87,000		5,00,000
		TOTAL MINOR HEAD (b)	7,11,741	6,37,000	7,06,000
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed head—					
		(1) Pay of establishments	1,13,270		1,15,600
		(2) Incidental and miscellaneous expenses	67,000		75,000
		<i>Deduct</i> —Emergency cut in pay	3,350		300
		TOTAL MINOR HEAD (c)	1,41,943	1,76,920	1,57,300
		TOTAL SUB-HEAD L.	15,75,502	15,29,000	16,01,000

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 the credits realised from paying consumers are 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 1935-36 is more than budget 1934-35 by Rs. 72 lakh due mainly to the employment of an additional officer and the restoration of the emergency cut in pay from April, 1935.

Numbers.		MAIN HEAD 2.—			
1934-35.	1935-36.	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. 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—					
34	34	(1) Pay of officers	4,24,000		4,20,364
20	20	(2) Pay of British soldiers	91,910		89,000
122	124	(3) Pay of permanent establishments	2,85,650		2,90,000
		(4) Pay of temporary establishments and labour	4,55,000		4,60,000
		(5) Kit and clothing allowances	2,480		2,100
		(6) Miscellaneous	26,710		26,600
		(7) Telephone charges	1,790		1,800
		<i>Deduct—Emergency cut in pay</i>	<i>53,040</i>		<i>4,360</i>
TOTAL MINOR HEAD (a)		15,25,685	12,34,500	12,15,000	12,85,500
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
		(1) Payments for services rendered by the Government test house, Alipore	16,500		7,500
		(2) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (b)		15,058	36,500	15,000	27,500
TOTAL SUB-HEAD M		15,40,743	12,71,000	12,30,000	13,13,000
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	62,000		62,000
8	6	(2) Pay of followers	1,100		1,100
		(3) Kit and clothing allowances	3,680		3,680
		(4) Miscellaneous allowances and expenses	3,850		4,250
		<i>Deduct—Emergency cut in pay</i>	<i>360</i>		<i>30</i>
TOTAL MINOR HEAD (a)		71,127	70,270	70,000	71,000
Carried over		71,127	70,270	70,000	71,000

ADMINISTRATIVE SERVICES—cont'd.**EXPLANATIONS.**

Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence Research.—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

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, 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;
- (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 Navy, 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 1935-36 under sub-head M is more than budget 1934-35 by Rs. 42 lakh due mainly to the restoration of the emergency cut in pay from April 1935 partly counterbalanced by a decrease in the payments for services rendered by the Government Test House, Alipore.

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward		71,127	70,270	70,000	71,000

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		2,19,000		2,22,000
220	251	(2) Pay of Indian ranks and other establishments		87,000		94,000
		(3) Kit and clothing allowances		1,400		1,400
		(4) Miscellaneous allowances and expenses		91,000		81,500
		<i>Deduct</i> —Emergency cut in pay		10,800		900
TOTAL MINOR HEAD (b).			3,61,752	3,87,600	3,92,000	3,98,000

MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.

Detailed heads—

		(1) Pay of officers				
10	10	(2) Pay of British soldiers				
		(3) Pay of establishments				
		(4) Kit and clothing allowances		1,38,300		1,47,000
		(5) Miscellaneous allowances and expenses				
		<i>Deduct</i> —Emergency cut in pay.		3,600		250
TOTAL MINOR HEAD (c).			1,43,787	1,34,700	1,38,000	1,46,750
Carried over			5,76,666	5,92,570	6,00,000	6,15,750

* 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 15 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat; Lahore, Jullundur, Delli including Lucknow and Ajmere; Gorakhpur including Ghoom; Garhwal, Poona including Bangalore and Burma), 191 Indian paid recruiters and 11 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 1935-36 is more than budget 1934-35 by Rs. 10 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

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

Budget 1935-36 is more than budget 1934-35 by Rs. 12 lakh mainly on the basis of past actuals.

MAIN HEAD 2.—

Numbers.		Accounts, 1933-34.	Budget Estimate 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935- 36.	Rs.	Rs.	Rs.	Rs.
Brought forward .		5,76,666	5,92,570	6,00,000	6,15,750
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	22,310		22,310
36	36	(2) Pay of British soldiers	85,500		80,000
12	12	(3) Pay of establishments	3,350		3,400
		(4) Kit and clothing allowances	2,980		2,980
		(5) Miscellaneous allowances and expenses	3,600		3,600
		Deduct—Emergency cut in pay	1,080		100
TOTAL MINOR HEAD (d).		97,472	1,16,660	1,04,000	1,12,190
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.					
Detailed heads—					
343*	345*	(1) Pay of religious teachers and other charges	98,000		98,610
TOTAL MINOR HEAD (e)		98,300	98,000	98,000	98,610
MINOR HEAD (f)—ANTI-MALARIAL MEASURES		77,312	85,000	77,000	85,000
MINOR HEAD (g)—VOCATIONAL TRAINING.					
Detailed heads—					
1	1	(1) Pay of officers	16,000		16,000
1	1	(2) Pay of British soldiers	3,900		3,900
2	2	(3) Pay of clerks	2,030		2,280
		(4) Kit and clothing allowances	100		100
		(5) Miscellaneous allowances and expenses	500		500
		Deduct—Emergency cut in pay	960		80
TOTAL MINOR HEAD (g)		21,019	21,570	22,000	22,700
Carried over .		8,70,769	9,13,800	9,01,000	9,34,250

* 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 British 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 employees.

Budget 1935-36 is less than budget 1934-35 by Rs. .04 lakh mainly on the basis of past actuals.

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 stations 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.

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.)

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,70,769	9,13,800	9,01,000	9,34,250

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	6,790		6,940
4	4	(3) Pay of Indian officers and other ranks and establishments	3,900		4,230
43	43	(4) Pay of followers . .	8,400		8,660
		(5) Kit and clothing allowances	100		100
		(6) Miscellaneous allowances and expenses . .	830		830
		Deduct—Emergency cut in pay	120		10
TOTAL MINOR HEAD (h) .		19,248	19,900	20,000	20,750

MINOR HEAD (i)—MISCELLANEOUS.

Detailed heads—

		(1) Donations and grants-in-aid to institutions and charitable and subsistence allowances . .	75,300		74,000
		(2) Fees to examiners for Indian Medical Department promotion examinations	2,000		2,000
		(3) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (i) .		91,490	97,300	95,000	96,000
TOTAL SUB-HEAD N. .		9,81,507	10,31,000	10,16,000	10,51,000

SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.

Detailed heads—

3	4	(1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc.	45,420		49,700
		(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 . .	1,920		200
TOTAL SUB-HEAD O. .		3,91,491	5,35,000	4,72,000	5,41,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (5)—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 0—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 1935-36 is more than budget 1934-35 by Rs. .06 lakh due mainly to the restoration of the appointment of clerk for the Military Attache at Kabul and of the emergency cut in pay from April 1935.

Numbers.		MAIN HEAD 2.—			
1934-35.	1935-36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.					
Detailed heads—					
			1,64,330		1,57,190
			..		1,000
		
		
		<u>1,58,405</u>	<u>1,64,330</u>	<u>1,64,000</u>	<u>1,58,190</u>
MINOR HEAD (b)—CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	8		13,290		13,860
			620		50
		<u>12,297</u>	<u>12,670</u>	<u>11,000</u>	<u>13,810</u>
MINOR HEAD (c)—PROVISION FOR SMALL MEASURES					
			20,000	..	20,000
		<u>1,70,702</u>	<u>1,97,000</u>	<u>1,75,000</u>	<u>1,92,000</u>
SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.					
		..	2,13,000	1,57,000	2,71,000
		<u>6,09,53,024</u>	<u>6,21,09,000</u>	<u>6,22,87,000</u>	<u>6,56,48,000</u>
SUB-HEAD R.—ENGLAND—					
(a) Military Training:					
			3,24,000		3,24,000
			14,000		14,000
			..		3,000
(b) Army Education:					
			44,000		44,000
			40,000		52,000
			48,000		48,000
			24,000		32,000
(c) Indian Army Service Corps:					
			6,40,000		6,88,000
			3,76,000		3,92,000
			5,000		5,000
			..		8,000
		<u>Carried over</u>	<u>15,15,000</u>		<u>16,10,000</u>

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.

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.

Budget 1935-36 is less than budget 1934-35 by Rs. .05 lakh on the basis of past actuals

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

MAIN HEAD 2/II.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		15,15,000		16,10,000
SUB-HEAD R.—ENGLAND—contd.				
(d) Remount Depots :				
(1) Pay, officers . . .		36,000		32,000
(2) Other charges . . .		8,000		8,000
(3) Leave and deputation salaries, etc. . . . .		..		..
(e) Veterinary Services :				
(1) Pay, officers		36,000		40,000
(2) Other charges		2,000		1,000
(f) Arsenals :				
(1) Pay, officers		1,24,000		1,24,000
(2) Other charges		3,80,000		3,20,000
(3) Leave and deputation salaries, etc. . . . .		..		3,000
(g) Medical Services :				
(1) Pay, officers		8,60,000		8,40,000
(2) Sterling overseas pay and other charges		6,24,000		6,32,000
(3) Leave and deputation salaries, etc.		4,000		6,000
(h) Military Accounts offices :				
(1) Leave and deputation salaries, etc.		1,40,000		1,60,000
(2) Sterling overseas pay		96,000		68,000
(i) Ecclesiastical Estab- lishments :				
(1) Leave and deputation salaries, etc.		18,000		15,000
(2) Sterling overseas pay		28,000		28,000
(j) Administration of Can- tonments :				
(1) Leave and deputation salaries, etc.		1,08,000		98,000
(k) Ordnance Inspection :				
(1) Leave and deputation salaries, etc.		80,000		80,000
(2) Sterling overseas pay		64,000		64,000
(l) Grain Crushing Depots and Flour Mills :				
(1) Stores for India . . . . .		..		..
(2) Leave and deputation salaries, etc. . . . .		..		4,000
(m) Sundry Administrative Services :				
(1) Pay and miscellaneous charges.		1,31,000		1,08,000
Deduct—Emergency deduc- tions from leave salaries.		13,000		..
TOTAL SUB-HEAD R. .	43,90,744	42,41,000	41,36,000	42,39,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE	—4,167	..	—7,000	..
TOTAL EXPENDITURE—MAIN HEAD 2	6,53,39,601	6,63,50,000	6,64,16,000	6,98,87,000
RECEIPTS—				
India.				
Sub-head A—Military Training—				
(1) Contributions from Domi- nion Governments to- wards cost of training of their officers		11,000		15,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		32,000		28,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD A	46,925	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		4,87,000		4,78,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD B	4,91,129	4,90,000	5,00,000	4,81,000
Sub-Head C—Indian Army Service Corps—				
(1) Credits for services rendered by Govern- ment transport to civil and other depart- ments and individuals		3,000		4,000
(2) Miscellaneous		25,000		16,000
TOTAL SUB-HEAD C	23,846	28,000	20,000	20,000

MAIN HEAD II.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—contd.				
India—contd.				
Sub-Head (D)—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		16,000		12,000
(2) Miscellaneous		9,000		11,000
TOTAL SUB-HEAD—D	23,852	25,000	20,000	23,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contributions 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.	319	1,000	1,000	1,000
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		6,000		6,000
TOTAL SUB-HEAD F.	6,164	6,000	6,000	6,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD G	1,950	..	1,000	..
Sub-Head H—Central Dis- posals Organisation—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD H	2,789	..	..	..

ADMINISTRATIVE SERVICES—contd.

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—contd.				
India—contd.				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		2,80,000		2,62,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . . . .		..		..
TOTAL SUB-HEAD I	2,61,806	2,80,000	2,70,000	2,62,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous		13,000		13,000
TOTAL SUB-HEAD J.	18,017	13,000	13,000	13,000
Sub-Head K—Ecclesiastical Establishments—				
(1) Miscellaneous		2,000		..
TOTAL SUB-HEAD K	45	2,000	..	..
Sub-Head L—Cantonments—				
(1) Receipts from class 'A' lands		2,00,000		2,00,000
(2) Receipts from class "B" lands of military Estate offices		28,000		50,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities		1,59,000		1,60,000
(4) Miscellaneous		33,000		40,000
TOTAL SUB-HEAD L	4,42,628	4,20,000	4,50,000	4,50,000

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

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl'd.</i>				
India—<i>concl'd.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous		1,000		1,000
TOTAL SUB-HEAD M.	498	1,000	..	1,000
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous		2,000		1,000
TOTAL SUB-HEAD N.	1,107	2,000	1,000	1,000
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.	15	..	..	..
TOTAL INDIA	13,21,090	13,11,000	13,25,000	13,01,000
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . . .		..		..
(2) Recoveries of Service payments . . . . .		..		..
(3) Hospital stoppages		5,000		} 56,000
(4) Miscellaneous		40,000		
TOTAL SUB-HEAD R—England.	81,458	45,000	56,000	56,000
Sub-Head S.—Exchange	—132	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	14,02,416	13,56,000	13,81,000	13,57,000

FOR THE YEAR 1935-36.

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EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-heads	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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	24,86,133	33,50,599	—8,64,466	28,19,000	33,99,000	—5,80,000	25,00,000	33,00,000	—8,00,000	25,44,000	32,50,000	—7,06,000
B.—INDIAN ARMY SERVICE CORPS	1,96,660	1,787	1,94,873	2,09,000	3,000	2,06,000	2,00,000	2,000	1,98,000	1,86,000	2,000	1,84,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,16,78,266	9,42,041	1,07,36,225	1,15,89,000	7,15,000	1,08,24,000	1,22,00,000	7,15,000	1,14,85,000	1,30,76,000	6,32,000	1,24,44,000
D.—GRASS FARMS	37,17,681	2,89,762	34,27,919	43,52,000	3,71,000	39,81,000	40,00,000	2,37,000	37,63,000	42,48,000	2,50,000	39,98,000
E.—DAIRY FARMS	26,48,929	25,15,966	1,32,963	26,77,000	25,50,000	1,27,000	26,14,000	25,00,000	1,14,000	26,76,000	25,50,000	1,26,000
TOTAL INDIA	2,07,27,669	71,00,155	1,36,27,514	2,15,96,000	70,38,000	1,45,58,000	2,15,14,000	67,54,000	1,47,60,000	2,27,30,000	66,84,000	1,60,46,000
F.—ENGLAND	21,68,628	4,391	21,64,237	23,74,000	—	23,74,000	20,93,000	—	20,93,000	19,77,000	—	19,77,000
G.—EXCHANGE	—2,925	—1	—2,924	—	—	—	—4,000	—	—4,000	—	—	—
TOTAL MAIN HEAD 3/III	2,28,93,372	71,04,545	1,57,88,827	2,39,70,000	70,38,000	1,69,32,000	2,36,03,000	67,54,000	1,68,49,000	2,47,07,000	66,84,000	1,80,23,000

EXPLANATIONS

□ Budget 1935-36 is more than budget 1934-35 by Rs. 10·91 lakhs due mainly to the following causes :—

	Lakhs of Rs.
<i>Increases.</i>	
(1) Restoration of the emergency cut in pay from April 1935	3·12
(2) Ordnance and Clothing factories, mainly larger demands for stores and larger outlay on capital works	10·73
(3) Provision for the cost of the Assistant Director General, Indian Medical Services (stores) and his staff	·61
(4) Transfer from Head 4-B of the provision for Administrative staff of Grass Farms	2·65
	<u>17·11</u>
<i>Decreases.</i>	
(5) Medical Store Depots mainly decrease in demands for stores	2·75
(6) Production and purchase of fodder due to more favourable rates	2·76
(7) Other variations, net	·69
	<u>6·20</u>
Net increase	<u>10·91</u>

MAIN HEAD 3.—MANUFACTURING

Numbers.			Accounts,	Budget	Revised	Budget
1934-	1935-		1933-34.	Estimate,	Estimate.	Estimate,
35.	36.		Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		India.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.						
MINOR HEAD (a) DEPOT PROPER—REVENUE—						
Detailed heads—						
389	382	(1) Pay of permanent staff		4,42,800		4,30,000
212	211	(2) Pay of temporary staff		53,860		54,800
		(3) Incidental and miscellaneous expenses .		30,600		29,900
		(4) Transportation .		2,00,000		2,00,000
		(5) Expenditure on buildings .		32,600		36,300
		(6) Depreciation transferred to capital .		240		200
		(7) Materials purchased locally .		17,13,000		14,25,000
		(8) Customs duty. .		2,75,000		2,10,000
		(9) <i>Deduct</i> —Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services .		15,000		15,000
		<i>Deduct</i> —Emergency cut in pay .		21,080		1,600
TOTAL MINOR HEAD (a) .				27,12,020		23,89,800
MINOR HEAD (b) DEPOT PROPER—CAPITAL—						
Detailed heads—						
Financed from depreciation—						
		(1) Expenditure in India on plant and machinery .		..		..
		(2) Expenditure in England on plant and machinery .		..		..
		(3) <i>Deduct</i> —Depreciation .		240		200
		(4) <i>Add</i> transfers to depreciation from reserve fund .		240		200
TOTAL MINOR HEAD (b) .				..		..
Carried over .				27,12,020		23,89,800

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 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 and veterinary 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 the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments 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 for both 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 and machinery. 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 from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

Budget 1935-36 is less than budget 1934-35 by Ra. 2.75 lakhs due mainly to :—

	In lakhs of Rupees.
Reduced outturn required of the medical store depots permitting a reduction in the purchases of material in India	2.88
Less customs duty . . . . .	.65
Other minor variations, net . . . . .	.05
	3.58
Partly counterbalanced by an appropriation in aid to Civil Estimates being the cost of the Assistant Director General, Indian Medical Service (Stores) and his office staff engaged in the administration on behalf of the Army of the medical store depots and workshops . . . . .	.61
Smaller realisation from emergency cut in pay . . . . .	.22
	.83
Net decrease	2.75

Numbers.		MAIN HEAD 3.—MANUFACTURING			
		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 1935- 35. 36.		Rs.	Rs.	Rs.	Rs.
Brought forward .			27,12,020		23,69,600
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK- SHOPS—<i>contd.</i>					
MINOR HEAD (c) WORK- SHOPS—REVENUE—					
Detailed heads—					
29 30	(1) Pay of permanent staff		60,920		60,900
84 80	(2) Pay of temporary staff		28,400		29,800
	(3) Incidental and mis- cellaneous expenses		1,000		1,000
	(4) Transportation .		--		--
	(5) Expenditure on buildings		8,100		10,000
	(6) Depreciation trans- ferred to capital .		9,000		8,330
	(7) <i>Deduct</i> —Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services .		2,500		2,500
	(8) <i>Deduct</i> —Receipts from sales of scrap and by-products .		2,500		2,100
	<i>Deduct</i> —Emergency out in pay		3,420		300
TOTAL MINOR HEAD (c) .			99,000		1,05,130
Carried over .			28,11,020		24,74,730

ESTABLISHMENTS (INCLUDING STORES)-- *contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	28,11,020		24,74,730
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concd.					
11	14	Minor Head (d) WORKSHOPS—POWER CHARGES .	8,300		8,400
		<i>Deduct</i> —Emergency cut in pay	320		30
TOTAL MINOR HEAD (d)			7,980		8,370
MINOR HEAD (e) WORKSHOPS—CAPITAL—					
Detailed heads—					
Financed from depreciation—					
		(1) Expenditure in India on plant and machinery	2,560		2,530
		(2) Expenditure in England on plant and machinery	2,430		3,000
		(3) <i>Deduct</i> —Depreciation	9,000		8,330
		(4) <i>Add</i> transfers to depreciation reserve fund	4,010		2,800
TOTAL MINOR HEAD (e)			..		..
MINOR HEAD (f) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE-STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOT AND WORKSHOPS					
			..		60,900
TOTAL SUB-HEAD A.		24,86,133	28,19,000	25,00,000	25,44,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.	Rs.	1934-35.	1934-35.	1935-36.
			Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BAKERIES.					
Detailed heads—					
976	910	(1) Pay of establishment	1,85,530		1,65,400
		(2) Kit and clothing allowances	6,200		5,800
		(3) Incidental and miscellaneous expenses	5,000		2,500
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (a)		1,87,907	1,96,730	1,90,000	1,73,700
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	23	(1) Pay of establishment	3,800		3,900
169	169	(2) Pay of reservists	8,000		8,000
		(3) Kit and clothing allowances	420		350
		(4) Incidental and miscellaneous expenses	50		50
		Deduct—Emergency cut in pay	..		..
TOTAL MINOR HEAD (b)		8,753	12,270	10,000	12,300
TOTAL SUB-HEAD B		1,96,660	2,09,000	2,00,000	1,86,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a)—Revenue.					
Detailed Heads—					
826	839	(1) Pay of permanent staff	26,20,480		26,00,000
		(2) Incidental and miscellaneous expenses	2,70,000		2,58,000
		(3) Transportation	3,50,170		4,01,000
		(4) Pay of temporary staff	39,39,700		40,10,600
		(5) Depreciation transferred to capital	10,18,980		10,10,000
		(6) Customs duty	1,70,000		1,90,000
		(7) Materials purchased locally ; including rupee tender purchases	34,07,370		47,07,570
		(8) Expenditure on buildings, etc., not chargeable to capital	7,39,540		7,66,430
		(9) Deduct—Value of purchases or work charged to works, plants and other stores financed from new grants.	91,930		2,66,740
Carried over			1,24,24,310		1,36,76,860

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a)—Bakeries.—See explanations on page 79. Budget 1935-36 is less than budget 1934-35 by Ra. 23 lakh due mainly to a reduction in the number of bakers and economy in miscellaneous expenditure.

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

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

1. There are eight Army factories controlled by the Director of Ordnance Factories 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 as to be ready for rapid expansion in war. The functions of each factory are given below:—

- (1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell, metal for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods and 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; also the production of anti-gas respirators.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.
- (4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.
- (5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and various miscellaneous articles.
- (6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.
- (7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.
- (8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are also made here, e.g., badges and flags; repairs to colours are also undertaken at Shahjahanpur.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,24,24,310		1,36,76,860
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—concl'd.				
MINOR HEAD (a) Revenue—cont'd.				
Detailed Heads—cont'd.				
(10) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from depreciation		4,67,310		5,50,600
(11) <i>Deduct</i> —Sale proceeds of scrap and waste		3,00,000		3,00,000
(12) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services		20,000		40,000
<i>Deduct</i> —Emergency cut in pay		2,58,000		21,500
TOTAL MINOR HEAD (a)		1,13,79,000		1,27,64,760
MINOR HEAD (b) Capital.				
Detailed Heads—				
Financed from new grants.				
(1) Military Engineer Services expenditure on land, works, plant, etc.		68,070		44,500
(2) Factory expenditure on land, works, plant, etc.		91,910		2,66,740
(3) Freight and customs duty on purchases in England		..		..
(4) Military Engineer Services expenditure on land, works, plant, etc.		70,690		1,40,610
Financed from depreciation				
(5) Factory expenditure on land, works, plant, etc., financed from depreciation		4,67,310		5,50,600
(6) Purchases in England		62,000		84,000
(7) <i>Deduct</i> —Depreciation on buildings		3,77,480		3,30,080
(8) <i>Deduct</i> —Depreciation on machinery		5,11,500		6,29,920
(9) <i>Add</i> —Transfer to depreciation reserve fund		4,18,660		2,34,790
TOTAL MINOR HEAD (b)		1,60,000		3,11,240
TOTALS SUB HEAD C.	1,16,78,266	1,15,39,000	1,22,00,000	1,30,76,000

ESTABLISHMENTS (INCLUDING STORES)—contd.**EXPLANATIONS.****Head 3. C.—Ordnance and Clothing Factories—contd.**

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 and services rendered 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. 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 renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The 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 and in use. 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 recredited to the Defence budget.

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

Head 3.C (b).—Capital.—The amount provided under this head is utilised for the 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 the following two sub-heads:—

(a) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(i) to finance expansion of industrial 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 provision and expansion of residential buildings for staff and labour.

(b) *Financed from depreciation.*—Funds under this grant are found entirely from the depreciation reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

Explanations of variations—

Minor head (a)—Revenue.—The budget 1935-36 is more than that for 1934-35 by Rs. 13·86 lakhs which is the net effect of variations as under:—

	In lakhs of rupees.
Increases.	
Larger outlay on manufacture of stores based on increased demands	11·86
Restoration of emergency cut in pay from April 1935	2·36
	14·22
Decrease.	
Minor variations net	·36
Net increase	13·86

Minor head (b)—Capital.—The budget 1935-36 is more than budget 1934-35 by Rs. 1·51 lakhs due to provision for numerous minor works and the purchase of essential machinery.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1934-35.	1935-36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
SUB-HEAD D.—GRASS FARMS.		Rs.	Rs.	Rs.	Rs.
MINOR HEAD (a) Revenue.					
Detailed heads—					
	(1) Pay of Administrative staff				2,65,000
248	(2) Pay of permanent staff		4,39,100		4,30,000
293	(3) Pay of temporary staff		62,120		62,000
	(4) Kit, clothing and food allowances		14,500		13,500
	(5) Incidental and miscellaneous expenses		2,94,030		2,43,600
	(6) Transportation		3,19,160		3,18,500
	(7) General standing charges		1,88,300		1,91,000
	(8) Depreciation transferred to capital		1,10,560		1,06,900
	(9) Production charges		11,38,740		11,85,000
	(10) Purchase of fodder		17,35,000		14,13,000
	(11) Customs duty		1,790		800
	(12) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.		600		100
	(13) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.				
	<i>Deduct</i> —Emergency cut in pay		5,410		4,800
			20,290		2,400
TOTAL MINOR HEAD (a)			42,77,000		42,22,000
MINOR HEAD (b) Capital.					
Detailed heads—					
Financed from new grants.					
	(1) Expenditure in India on land, etc.		..		..
Financed from depreciation.					
	(2) Expenditure in India on land, etc.		1,37,170		1,58,540
	(3) Expenditure in England on land, etc.		..		..
Financed from Okara Farm profits.					
	(4) Expenditure in India on land, etc.		75,000		26,000
	(5) Expenditure in England on land, etc.		1,10,560		1,06,900
	(6) <i>Deduct</i> —Depreciation				
	(7) <i>Add/Deduct</i> —Transfer to/from depreciation reserve fund		26,610		61,640
TOTAL MINOR HEAD (b)			75,000		26,000
TOTAL SUB-HEAD D		37,17,681	43,52,000	40,00,000	42,48,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

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

3. The actual requirements for the Army for 1933-34 were, 1,58,440 tons. Fodder is obtained partly by production and partly by purchase. During 1933-34 the quantities actually dealt with were 1,43,050 tons (including purchases by the Indian Army Service Corps); of this 95,036 tons were produced at a cost of Rs. 24.88 per ton and 48,014 tons were purchased at Rs. 35.7 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 bhooma. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (juar and maize).

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

Budget 1935-36 is less than budget 1934-35 by Rs. 1.04 lakhs due to the following variations:—

	In lakhs of Rupees,
<i>Decreases.</i>	
(i) Production and purchase of fodder due mainly to more favourable rates	2.76
(ii) Smaller incidental expenses . . . . .	.50
(iii) Smaller capital expenditure to be financed from Okara farm profits owing to fall in the farm profits . . . . .	.49
(iv) Minor variations, net . . . . .	.12
	3.87
<i>Increases.</i>	
(v) Transfer of provision for administrative staff from Head 4 B.	2.65
(vi) Restoration of emergency cut in pay from April 1935 . . . . .	.18
	2.83
Net decrease	1.04

MAIN HEAD 5.—MANUFACTURING

Numbers.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935 36.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS.					
MINOR HEAD—(a) Revenue.					
Detailed heads—					
297	306	(1) Pay of Administrative staff.		1,10,100	1,20,000
		(2) Pay of permanent staff		3,70,000	3,30,000
		(3) Pay of temporary staff		3,01,000	3,10,000
		(4) Incidental and miscellaneous expenses.		2,10,000	1,85,000
		(5) Transportation.		1,70,000	1,69,000
		(6) General standing charges		1,63,000	1,71,000
		(7) Depreciation transferred to capital		1,85,000	2,26,000
		(8) Production charges		9,37,000	9,75,000
		(9) Purchase of dairy produce		1,85,000	1,70,000
		(10) Customs duty		7,000	16,000
		(11) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.		200	100
		(12) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.		13,000	20,300
		<i>Deduct</i> —Emergency cut in pay.		22,900	1,600
TOTAL MINOR HEAD (a).			26,02,000		26,50,000
MAJOR HEAD (b) Capital—					
Detailed heads—					
Financed from new grants.					
		(1) Expenditure in India on land, etc.		..	..
Financed from depreciation.					
		(2) Expenditure in India on land, etc.		1,88,260	2,55,660
		(3) Expenditure in England on land, etc.		21,000	21,000
Financed from Okara Farm profits.					
		(4) Expenditure in India on land, etc.		75,000	26,000
		(5) Expenditure in England on land, etc.			
		(6) <i>Deduct</i> —Depreciation		1,85,000	2,26,000
		(7) <i>Add/Deduct</i> —Transfer to/from depreciation reserve fund		21,260	60,660
TOTAL MINOR HEAD (b).			75,000		26,000
TOTAL SUB-HEAD E.		26,48,929	26,77,000	26,14,000	26,76,000
TOTAL INDIA		2,07,27,869	2,15,96,000	2,15,14,000	2,27,30,000

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, Deolali, Mhow, Jubbulpore and 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 1933-34 were 5,148 tons at an average sale rate of Rs. 0-2-0 per lb. and 403 tons of butter at an average sale rate of Rs. 1-1-7-4 per lb. These quantities represent in the case of milk 19-7 per cent. sales to Government Hospitals and institutions and 80-3 per cent. to other customers and in the case of butter 6-7 per cent. to Government Hospitals and institutions and 93-3 per cent. to others (Officers, troops, and families, messes and institutions).

Budget 1935-36 is less than budget 1934-35 by Rs. .01 lakh made up of the following variations :—

	In lakhs of Rs.
<i>Decreases.</i>	
(i) Pay of permanent staff based on past actuals . . . . .	.40
(ii) Smaller incidental expenses . . . . .	.25
(iii) Smaller expenditure on Capital to be financed from Okara farm profits due to fall in the farm profits . . . . .	.49
	1-14
<i>Increases.</i>	
(iv) Production and purchase of dairy produce due to expansion of the dairy trade . . . . .	.23
(v) Restoration of the emergency cut in pay from April 1935 . . . . .	.21
(vi) Larger depreciation charges . . . . .	.41
(vii) Minor variations, net . . . . .	.28
	1-13
Net decrease . . . . .	.01

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Stores for India—				
(1) Medical Store Depots . . . . .	..	11,00,000		10,00,000
(2) Ordnance and Clothing Factories		6,16,000		3,53,000
(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
(3) Leave and deputation salaries . . . . .		..		12,000
(c) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous charges		20,000		16,000
(2) Leave and deputation salaries		3,48,000		3,07,000
(3) Miscellaneous expenditure— Recruitments		1,000		2,000
(4) Final pay and travelling expenses		24,000		20,000
(5) Sterling overseas pay		1,64,000		1,52,000
(6) Passage to India				12,000
(d) Grass Farms—				
(1) Pay and miscellaneous charges		28,000		28,000
(e) Dairy Farms—				
(1) Pay and Miscellaneous charges				2,000
(2) Leave and deputation salaries		43,000		28,000
(3) Final pay and travelling expenses . . . . .		..		..
(4) Sterling overseas pay		6,000		8,000
Deduct—Emergency deductions from leave salaries		13,000		..
TOTAL SUB-HEAD F.—ENGLAND	21,68,628	23,74,000	20,93,000	19,77,000
SUB-HEAD G.—EXCHANGE	—2,925	..	—4,000	..
TOTAL EXPENDITURE—MAIN HEAD 3	2,28,93,372	2,39,70,000	2,36,03,000	2,47,07,000

FOR THE YEAR 1935-36.

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus stores . . .		2,000		} 6,000
(2) Proceeds from sale of obsolete stores.		13,500		
(3) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depot proper		33,65,000		32,25,000
(4) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by workshops.		8,000		14,000
(5) Transfer of surplus from depreciation reserve fund		4,000		3,000
(6) Miscellaneous		6,500		2,000
TOTAL SUB-HEAD A	33,50,599	33,99,000	33,00,000	32,50,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous		3,000		2,000
TOTAL SUB-HEAD B	1,787	3,000	2,000	2,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus stores		20,000		25,000
(2) Proceeds from sale of obsolete stores		35,000		42,000
(3) Value of work done for non-military depart- ments and private bodies		60,000		80,000
(4) Transfer of surplus from depreciation reserve fund		4,19,000		2,34,790
(5) Miscellaneous		1,81,000		2,50,210
TOTAL SUB-HEAD C	9,42,041	7,15,000	7,15,000	6,32,000

FOR THE YEAR 1935-36.

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ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised, Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl.</i>				
INDIA—<i>concl.</i>				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder		90,000		76,500
(2) Proceeds from sale of vegetables		1,000		1,500
(3) Miscellaneous		1,30,000		1,20,000
		<u>2,21,000</u>		<u>1,98,000</u>
(4) Okara Farm gross receipts		5,05,000		4,32,000
(5) <i>Deduct</i> —Okara Farm gross expenditure		<u>3,55,000</u>		<u>3,80,000</u>
(6) Net receipts from Okara Farm		1,50,000		52,000
TOTAL SUB-HEAD D	<u>2,89,762</u>	<u>3,71,000</u>	<u>2,37,000</u>	<u>2,50,000</u>
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		23,72,000		23,72,000
(2) Proceeds from sale of grain and fodder		1,16,000		1,16,000
(3) Miscellaneous		62,000		62,000
TOTAL SUB-HEAD E	<u>25,15,966</u>	<u>25,50,000</u>	<u>25,00,000</u>	<u>25,50,000</u>
TOTAL INDIA	<u>71,00,155</u>	<u>70,38,000</u>	<u>67,54,000</u>	<u>66,84,000</u>
SUB-HEAD F.—ENGLAND	4,391	..	..	..
SUB-HEAD G.—EXCHANGE	—1	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>71,04,545</u>	<u>70,38,000</u>	<u>67,54,000</u>	<u>66,84,000</u>

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

SUMMARY OF ESTIMATES.

Sub-Head.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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 . . .	70,88,935	..	70,88,935	72,90,000	..	72,90,000	72,69,000	...	72,69,000	75,88,000	...	75,88,000
B.—STAFF OF COM-MANDS . . .	82,89,516	..	82,89,516	84,50,000	..	84,50,000	81,13,000	...	81,13,000	83,21,000	...	83,21,000
C.—STAFF OF DIS-TRICTS AND Bri-GADIS . . .	76,54,240	...	76,54,240	76,68,000	..	76,68,000	76,53,000	...	76,53,000	82,13,000	..	82,13,000
MISCELLANEOUS EXPENDITURE . . .	..	50,694	— 50,694	..	50,000	—50,000	...	50,000	— 50,000	...	50,000	—50,000
TOTAL INDIA	1,80,82,697	50,694	1,79,82,003	1,84,08,000	50,000	1,83,58,000	1,80,35,000	50,000	1,79,85,000	1,91,22,000	50,000	1,90,72,000
<hr/>												
D.—ENGLAND . . .	9,76,968	1,278	9,75,690	10,99,000	..	10,99,000	10,69,000	3,000	10,66,000	10,71,000	2,000	10,69,000
F.—EXCHANGE . . .	—795	—3	—792	..	..	..	—2,000	...	—2,000	...	...	..
TOTAL MAIN HEAD 4-IV	1,90,08,370	51,969	1,89,56,401	1,95,07,000	50,000	1,94,57,000	1,91,02,000	53,000	1,90,49,000	2,01,93,000	52,000	2,01,41,000

FOR THE YEAR 1935-36.

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. 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 four Directorates with duties that are interdependent. These are—

- (i) Ordnance Factories.
- (ii) Artillery.
- (iii) Ordnance Services.
- (iv) Contracts.

(1) The Directorate of Ordnance Factories 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) Mechanical Transport (dealt with by Quartermaster-General'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 Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) 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 Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. 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 are dealt with by a section working directly under the Master General of the Ordnance.

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, the Signal Officer-in-Chief and the Adviser Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. 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 1935-36 is more than Budget 1934-35 by Rs. 6.84 lakhs due mainly to:—

	Lakhs of Rs.
<i>Increases—</i>	
(1) Restoration of the emergency cut in pay from April 1935	7.43
(2) Provision for Intelligence officers in Bengal, reorganisation of the Western Command and Baluchistan District and other minor reorganisations in Staffs of Districts	2.12
(3) Other variations, net . . . . .	.44
	9.99
<i>Decreases—</i>	
Smaller provision for printing and stationery . . . . .	.50
Transfer to Head 3-D, of the provision for the Administrative Staff of Grass Farms	2.65
	3.15
Net increase	6.84

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.
<i>Commanders.</i>								
Commander-in-Chief	1	..	..	..	..	..	..	..
General officers Commanding-in-Chief . . . . .	..	..	..	..	..	..	..	..
District Commanders . . . . .	..	..	..	..	..	..	..	..
Brigade Commanders . . . . .	..	..	..	..	..	..	..	..
<i>Staff and attached to Staff.</i>								
Generals or Lieut.-Generals . . . . .	..	..	..	1	1	1	1	..
Major Generals . . . . .	..	..	1	3	1	1	1	..
Brigadiers . . . . .	..	..	..	3	1	..	..	..
Staff officers (1st grade) . . . . .	..	..	1	5	5(f)	1	3	..
Staff officers (2nd grade)	1	..	2(c)	16	5(f)	5	2	..
Staff officers (3rd grade) . . . . .	..	..	..	13	4	1	..	..
Other officers . . . . .	..	..	..	1(3)(e)	..	1(j)	1(o)	..
<i>Services.</i>								
Directors—Major Generals . . . . .	..	..	..	..	..	1	1	..
Directors—Brigadiers . . . . .	..	..	..	..	..	..	2	..
Other Directors . . . . .	..	..	..	..	..	..	1	..
Deputy Directors . . . . .	..	..	..	..	..	3	3(k)	..
Assistant Directors . . . . .	..	..	..	..	..	2	2	4
Deputy Assistant Directors . . . . .	..	..	..	..	..	1	5	3
Staff Captains . . . . .	..	..	..	..	..	..	3	2
Inspectors . . . . .	..	..	..	..	..	..	..	2
Other officers . . . . .	..	..	..	..	..	2(g)	..	3(p)
<i>Special appointments.</i>								
Assistant Military Secretaries . . . . .	..	..	..	..	..	..	..	..
Aides-de-Camp	4	7	..	..	..	..	..	..
Judge Advocate General . . . . .	..	..	..	..	..	1	..	..
Deputy Judge Advocate Generals . . . . .	..	..	..	..	..	..	..	..
Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	2	..	..
Deputy Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	1	..	..
Station Staff officers, 1st Class . . . . .	..	..	..	..	..	..	..	..
Station Staff officers, 2nd & 3rd Class . . . . .	..	..	..	..	..	..	..	..
Officer Supervisors	1	..	2	3	7(h)	4	5	..
Other officers	1(a)	1(b)	..	..	..	1(l)	..	1(g)
TOTAL	8	8	6	45	37	32	30	1
				(3)				
Superintendents . . . . .	..	..	3	6	12	8	20	..
Clerks—								
1st division	1	..	8	26	40	32	63	3
2nd division	2	..	15	36	48	30	86	6
3rd division . . . . .	..	..	18	27	47	38(n)	108(n)	5
Technical . . . . .	..	..	..	11	..	3	2	2
Special appointments . . . . .	..	..	..	2	..	..	..	..
Temporary establishment . . . . .	..	..	..	..	5(i)	3(m)	30	..
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	..	63	217	249	173	404	19

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Total.	Commands	Districts and Brigades.	Total.	Remarks.
1	..	..	1	(a) Surgeon.
..	4	..	4	(b) Military Secretary to H. E. the Viceroy.
..	..	13	13	(c) Includes one temporary appointment of officer-in-charge, Information Bureau.
..	..	34	34	
4	..	..	4	(e) 1 Cipher officer and 2 Interpreter officers.
7	2	..	9	(f) Includes 1 appointment for Revision Section (for 6 months only).
4	10	..	14	(g) Chief Principal Matron and 1 additional medical officer for Army Headquarters.
15	9	16	40	(h) Includes 2 Deputy Assistant Directors (Civilians).
31	19	67	117	(i) For Revision Section (for 6 months only).
18	9	55	82	
3(3)	1(r)	..	4(3)	(j) Railway concentration officer (Civilian).
2	..	..	2	(k) Includes 1 Brigadier.
4	..	..	4	(l) Inspector of messing.
2	..	..	2	(m) Employed during Delhi season only.
6	10(s)	..	16	(n) Includes certain appointments held by temporary clerks which will subsequently be converted into Indian Army Corps of Clerks lower grade appointments.
8	19	26	53	(o) Technical officer.
9	6	57	72	(p) 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser.
5	2	..	7	(q) Director of Regulations and Forms.
2	2	..	4	(r) Commander, Royal Tank Corps.
5	3(t)	..	8	(s) Includes 4 Major Generals.
..	4	..	4	(t) Remount officers.
11	8	(13)	19(13)	(u) 13 Military Intelligence officers and 3 Station Commanders.
1	..	..	1	
..	2	..	2	
2	2	..	4	
1	1	..	2	
..	..	19	19	
..	..	(41)	(41)	
22	..	..	22	
4	..	13(3)(u)	17(3)	
167	113	300	580	
(3)		(57)	(60)	
49				
173				
223				
239				
18				
2				
38				
1				
6				
351				
15				
1				
14				
3				
1,132	270	766	2,168	
	(1)	(56)	(77)	

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.					
Detailed heads—					
1	1	(1) Pay of Commander in-Chief	1,01,470		1,01,490
7	7	(2) Pay of other officers	92,660		99,090
7	7	(3) Pay of establishment	17,510		17,860
		(4) Tour expenses of Commander-in-Chief	1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses	14,000		13,660
		(6) Grant for expenditure to be sanctioned by the Commander-in-Chief under his financial powers	50,000		50,000
		<i>Deduct</i> —Emergency cut in pay	13,840		1,100
		TOTAL MINOR HEAD (a)	3,75,580	4,12,000	4,31,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
8	8	(1) Pay of officers	94,600		94,380
		(2) Miscellaneous allowances and expenses . . . . .	..		..
		<i>Deduct</i> —Emergency cut in pay	4,600		380
		TOTAL MINOR HEAD (b)	84,067	90,000	94,000
		Carried over	4,59,647	5,02,000	5,25,000

STAFF OF COMMANDS, ETC.—*contd.***EXPLANATIONS.*****Minor Head (a) Commander-in-Chief and Personal Staff:—***

Budget 1935-36 is more than budget 1934-35 by Rs. .19 lakh due mainly to the restoration of the emergency cut in pay from April 1935 and the replacement of a junior medical officer by a senior one.

Minor Head (b) Personal Staff of Governor General.—

Budget 1935-36 is more than budget 1934-35 by Rs. .04 lakh due to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
1934- 35.	1935- 36.	Brought forward .	4,59,647	5,02,060	4,93,000	5,25,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
Detailed heads—						
5	6	(1) Pay of officers . . .		1,03,570		1,21,540
82	63	(2) Pay of establishment .		1,16,470		1,22,000
		(5) Miscellaneous allow- ances and expenses .		26,930		27,480
		<i>Deduct</i> —Emergency cut in pay		10,970		1,020
TOTAL MINOR HEAD (c) .			2,23,091	2,36,000	3,11,000	2,70,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.						
Detailed heads—						
43	45	(1) Pay of officers . . .		8,58,090		9,08,340
202	203	(2) Pay of establishment (3) Tour expenses of the Chief of the General Staff		3,24,000		3,26,650
		(4) Miscellaneous allow- ances and expenses .		15,000		15,000
		(5) Fauji Akhbar establish- ments and other charges .		2,18,600		2,12,000
14	14	(5) Fauji Akhbar establish- ments and other charges .		78,930		77,710
		<i>Deduct</i> —Emergency cut in pay		58,620		4,700
TOTAL MINOR HEAD (d) .			13,80,169	14,36,000	13,61,000	15,35,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
Detailed heads—						
20	22	(1) Pay of officers of the Adjutant General's branch proper		4,01,400		4,13,860
10	10	(2) Pay of officers of Medical Directorate .		2,43,790		2,48,100
5	5	(3) Pay of officers of the Judge Advocate General's branch		95,900		90,000
Carried over				7,41,090		7,51,960
			20,62,907	21,74,000	21,65,000	23,30,000

STAFF OF COMMANDS, ETC.—contd.**EXPLANATIONS.***Minor Head (c) Military Secretary's Branch,—*

Budget 1935-36 is more than budget 1934-35 by Rs. .34 lakh due mainly to the provision for an officer in charge, Information Bureau and the restoration of the emergency cut in pay from April 1935.

Minor Head (d) General Staff Branch—

Budget 1935-36 is more than budget 1934-35 by Rs. .99 lakh due mainly to an increase in the number of officers and the restoration of the emergency cut in pay from April 1935.

Minor Head (e) Adjutant General's Branch.—

Budget 1935-36 is more than budget 1934-35 by Rs. .62 lakh due mainly to an increase in the number of officers and the restoration of the emergency cut in pay from April 1935.

Numbers.		MAIN HEAD 4.—ARMY HEADQUARTERS.			
1934-35.	1935-36.	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
		20,62,907	21,74,000	21,65,000	23,30,000
	Brought forward		7,41,090		7,51,960
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—contd.					
Detailed heads—contd.					
153	157	(4) Pay of establishment of the Adjutant General's branch proper		2,76,390	2,70,000
79	79	(5) Pay of establishment of Medical Directorate		1,71,290	1,74,790
13	13	(6) Pay of establishment of the Judge Advocate General's Branch.		21,040	21,550
			4,68,710		4,66,340
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		53,280	53,000
		(8) Miscellaneous allowances and expenses of Medical Directorate.		31,000	30,000
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		4,000	3,500
		<i>Deduct—Emergency cut in pay</i>		60,730	4,930
		<i>Deduct—Charges for Auxiliary and Territorial Forces</i>		19,350	19,870
		TOTAL MINOR HEAD (e)	12,20,457	12,18,000	12,19,000
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.					
Detailed heads—					
31	32	(1) Pay of officers		6,73,080	6,74,130
173	173	(2) Pay of establishment		3,33,930	3,35,000
		(3) Miscellaneous allowances and expenses		86,490	83,940
		<i>Deduct—Emergency cut in pay</i>		49,600	4,070
		TOTAL MINOR HEAD (f).	10,25,662	10,44,000	10,61,000
		Carried over	43,09,026	44,36,000	46,99,000

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

Minor Head (f) Quartermaster General's Branch :—

Budget 1935-36 is more than budget 1934-35 by Rs. .45 lakh due to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1934-	1935-		1933-34.	Estimate,	Estimate,	Estimate,
35	36.			1934-35.	1934-35.	1935-36.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	43,09,026	44,36,000	44,45,000	46,99,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH.						
Detailed heads—						
21	20	(1) Pay of officers of the Master General of Ordnance branch proper		4,52,640		4,50,690
5	5	(2) Pay of officers of Contracts Directorate .		1,06,080		1,03,080
5	5	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision)		84,240		80,000
				6,42,960		6,33,770
212	220	(4) Pay of establishment of the Master General of Ordnance branch proper		4,57,410		4,70,000
105	105	(5) Pay of establishment of Contracts Directorate.		1,95,830		2,00,000
74	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision)		1,30,000		1,40,000
				7,83,240		8,10,000
				14,26,200		14,43,770
		Carried over . }	43,09,026	44,36,000	44,45,000	46,99,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g) Master General of Ordnance Branch.—

Budget 1935-36 is more than budget 1934-35 by Rs. .84 lakh due mainly to an increase in the establishment and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.	
1934- 35.	1935- 36.	Rs.	Rs.	Rs.	Rs.
Brought forward		43,09,026	44,36,000	44,45,000	46,99,000
			14,26,200		14,43,770
SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.					
MINOR HEAD (g) MASTER-GENERAL OF THE ORDNANCE BRANCH—concl'd.					
Detailed heads—concl'd.					
(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper			51,170		51,230
(8) Miscellaneous allowances and expenses of Contracta 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			72,370		6,000
TOTAL MINOR HEAD (g).		14,61,668	14,70,000	15,00,000	15,54,000
MINOR HEAD (h) CENTRAL REVISION SECTION.					
Detailed heads—					
1 1 (1) Pay of officers			19,930		22,110
22 19 (2) Pay of establishment			51,410		47,710
(3) Miscellaneous allowances and expenses			5,940		5,460
Deduct—Emergency cut in pay			3,280		230
TOTAL MINOR HEAD (h)		97,769	74,000	74,000	75,000
MINOR HEAD (i) DIRECTOR OF REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			8,330		8,080
(2) Miscellaneous			1,730		1,800
(3) Printing and Stationery			13,00,000		12,50,120
Deduct—Emergency cut in pay			60		..
TOTAL MINOR HEAD (i).		12,20,472	13,10,000	12,50,000	12,60,000
TOTAL SUB-HEAD A.		70,88,935	72,90,000	72,69,000	75,88,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (i) Director of Regulations and Forms—

Budget 1935-36 is less than budget 1934-35 by Rs. 50 lakh due to reduced provision for printing and stationery.

		MAIN HEAD 4.—ARMY HEADQUARTERS,			
Numbers. 1934-1935 35. 36.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—STAFF OF COM- MANDS.					
Detailed heads—					
123 113	(1) Pay of officers .		27,50,370		25,13,310
291 270 (20) (21)	(2) Pay of establishment other than menials .		5,88,280		5,50,310
	(3) Pay of menials .		30,500		28,000
	(4) Kit and clothing allowances . . .		7,000		7,000
	(5) Miscellaneous allow- ances and expenses .		1,09,500		1,09,000
	(6) Grant for unforeseen expenditure . . .		1,72,000		1,72,000
	<i>Deduct</i> —Emergency cut in pay . . .		1,66,220		13,060
	<i>Deduct</i> —Charges for Auxiliary and Territorial Forces .		41,430		45,560
TOTAL SUB-HEAD B. .		32,89,516	34,60,000	31,13,000	33,21,000
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES,					
Detailed heads—					
288 300 (57) (57)	(1) Pay of officers .		59,08,670		62,01,820
765 766 (54) (56)	(2) Pay of establishment other than menials.		16,21,220		15,99,180
	(3) Pay of menials .		67,000		67,870
	(4) Kit and clothing al- lowances . . .		20,000		21,000
	(5) Miscellaneous allow- ances and expenses		3,85,000		3,70,000
	(6) Grant for unforeseen expenditure . . .		1,11,000		1,11,000
	<i>Deduct</i> —Emergency cut in pay . . .		3,70,320		31,260
	<i>Deduct</i> —Charges for Auxiliary and Territorial Forces.		74,570		77,250
	<i>Deduct</i> —Amount recover- ed from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal.		..		49,360
TOTAL SUB-HEAD C .		76,54,246	76,68,000	76,53,000	82,13,000
TOTAL INDIA .		1,80,32,697	1,84,08,000	1,80,35,000	1,91,22,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands—

Budget 1935-36 is less than budget 1934-35 by Ra. 1.29 lakhs due mainly to :—

	In lakhs of Ra.
<i>Decreases—</i>	
(i) Smaller pay charges owing mainly to transfer to Head 3-D. of the provision for the Administrative Staff of Grass Farms	2.78
(ii) Minor variations, net	.04
	2.82
<i>Increase—</i>	
(iii) Restoration of the emergency cut in pay from April 1935	1.53
Net decrease	1.29

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

Budget 1935-36 is more than budget 1934-35 by Ra. 5.45 lakhs due mainly to :—

	Lakhs of Ra.
<i>Increases—</i>	
(i) Provision for Intelligence officers in Bengal (net)	.55
(ii) Reorganisation of Headquarters, Western Command and Baluchistan District	.97
(iii) Provision for 2 additional Deputy Assistant Directors, Supply and Transport and 1 Staff Captain I. A. S. C.	.39
(iv) Increase in staff, Burma District	.21
(v) Restoration of the emergency cut in pay from April 1935	3.39
	5.51
<i>Decrease—</i>	
(vi) Minor variations net	.06
Net increase	5.45

MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

Numbers.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.	
1934- 35.	1935. 36.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND:					
(a) Army Headquarters—					
	(1) Pay: officers		1,84,000		1,84,000
	(2) Pay: other ranks		36,000		32,000
	(3) Leave and deputation salaries		88,000		64,000
	(4) Sterling overseas pay.		12,000		19,000
(b) Staff of Commands—					
	(1) Pay: officers		1,52,000		1,60,000
	(2) Pay: other ranks		48,000		48,000
(c) Staff of Districts and Brigades—					
	(1) Pay: officers		3,76,000		3,60,000
	(2) Pay: other ranks		1,04,000		1,04,000
(d) Staff: Overseas pay and other charges					
			1,02,000		1,00,000
	Emergency deductions from leave salaries.		3,000		..
TOTAL SUB-HEAD D.— ENGLAND		9,76,968	10,99,000	10,69,000	10,71,000
(3) SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE					
		-795	..	-2,000	..
TOTAL EXPENDITURE— MAIN HEAD 4		1,90,08,870	1,95,07,000	1,91,02,000	2,01,93,000
Receipts—					
SUB-HEAD A.—INDIA—					
	Miscellaneous	50,694	50,000	50,000	50,000
SUB-HEAD B.—England; Staff-miscel- laneous.					
		1,278	..	3,000	2,000
SUB-HEAD C.—Exchange.					
		-3	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV		51,969	50,000	53,000	52,000

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. N.).

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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 .	2,08,88,034	21,29,438	1,87,58,596	2,53,55,000	22,83,000	2,30,72,000	2,09,13,000	18,50,000	1,90,63,000	2,28,93,000	21,10,000	2,07,83,000
B.—ANIMALS (RE-MOUNTS) .	18,55,355	1,85,132	16,70,223	21,27,000	2,50,000	18,77,000	21,27,000	2,00,000	19,27,000	20,56,000	2,32,000	18,24,000
C.—INDIAN ARMY ORDNANCE CORPS	60,82,893	1,02,20,053	—41,37,160	64,79,000	86,68,000	—21,89,000	58,58,000	87,68,000	—29,10,000	62,82,000	84,90,000	—22,08,000
D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH	24,573	3,211	21,362	20,000	3,000	17,000	25,000	3,000	22,000	23,000	3,000	20,000
TOTAL INDIA	2,88,50,855	1,25,37,834	1,63,13,021	3,44,81,000	1,12,04,000	2,32,77,000	2,89,23,000	1,03,21,000	1,81,02,000	3,12,54,000	1,08,35,000	2,04,19,000
ENGLAND												
E.—ENGLAND .	35,03,632	5,20,931	29,82,701	58,86,000	3,73,000	55,13,000	50,59,000	4,10,000	46,40,000	44,06,000	4,65,000	39,41,000
F.—EXCHANGE .	—7,301	—1,383	—5,913	..	..	..	—8,000	—1,000	—8,000	...	...	...
TOTAL HEAD 5/V	3,23,47,236	1,30,57,377	1,92,89,859	4,03,67,000	1,15,77,000	2,87,90,000	3,39,84,000	1,12,30,000	2,27,34,000	3,56,60,000	1,13,00,000	2,43,60,000

EXPLANATION^a.

The value of stock on 31st March 1934 of the following categories of stores was as given below :—

Clothing :—

Uniforms	28,20,954
Boots, etc.	24,93,196
Necessaries	23,1,4384
Cloth and other materials	79,507
Head dresses	7,83,519
Miscellaneous	37,75,550
Estimated value of minor items	61,335
Total clothing	1,23,28,445

Provisions	33,90,916
Grain and salt for animals	5,64,285
Fuel and light	1,65,796
Petrol and lubricants	5,76,238

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—	Eudget Head.	1934-35.				1935-36.			
		In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).		In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts).		In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	19,88,000	11,00,000	16,35,000	10,00,000				
Ordnance and clothing factories	Head 3-C	36,39,370	6,16,000	49,81,570	3,53,000				
Grass farms	Head 3-D	22,01,000	4,000	18,28,000	4,000				
Dairy farms	Head 3-E	12,40,000	4,000	13,16,000	4,000				
		90,68,370	17,24,000	97,60,570	13,61,000				
Total provision in head 3		1,07,92,370		1,11,21,570					
Total provision in head 5 (Gross)		4,22,70,070		3,74,76,420					
Grand total of stores purchased for the army in India		5,30,62,440		4,85,97,990					

The total gross provision made in 1935-36 in India and England for ordnance and clothing stores is as follows :—

	Rs.
India	66,26,000
England	24,34,000
Manufacture in the Ordnance and Clothing factories	1,30,80,000
Total!	2,21,40,000

**MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT
MANUFACTURING ESTABLISHMENTS,**

EXPENDITURE: INDIA:	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS.				
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		53,79,000		47,50,000
(2) Central purchases		87,34,000		81,51,000
(3) Value of stores returned		4,000		4,000
(4) Customs duty		30,000		40,000
(5) Bonus paid under sliding scale of rations scheme		3,50,000		2,50,000
		<u>1,44,97,000</u>		<u>1,31,95,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,44,000		1,03,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		3,000		6,000
		<u>1,47,000</u>		<u>1,09,000</u>
Net cash expenditure under (a)	<u>1,25,58,815</u>	<u>1,43,50,000</u>	<u>1,29,50,000</u>	<u>1,30,86,000</u>
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		90,070		50,000
(2) Central purchases		41,94,000		34,20,000
(3) Value of stores returned . . . . .		..		..
		<u>42,84,070</u>		<u>34,70,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F. . . . .		..		..
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		70		..
		<u>70</u>		<u>..</u>
Net cash expenditure under (b)	<u>32,83,185</u>	<u>42,84,000</u>	<u>28,10,000</u>	<u>34,70,000</u>
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		16,000		12,000
(2) Central purchases		36,22,750		32,22,020
(3) Value of stores returned		9,000		7,000
(4) Customs duty		18,750		..
		<u>36,66,500</u>		<u>32,41,020</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		10,85,400		9,07,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		100		20
(7) <i>Deduct</i> —Credits for services rendered by M. T. units to M. E. S. and R. A. F.		44,000		32,000
(8) <i>Deduct</i> —Credit received from the Civil Department on account of rebate of excise duty		14,27,900		13,00,000
		<u>25,67,500</u>		<u>22,39,020</u>
Net cash expenditure under (c)	<u>9,77,805</u>	<u>11,10,000</u>	<u>10,00,000</u>	<u>10,02,000</u>
Carried over	<u>1,68,19,895</u>	<u>1,97,44,000</u>	<u>1,67,60,000</u>	<u>1,75,58,000</u>

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

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1935-36 compares with the provision in the Budget for 1934-35 as follows:—

	1934-35.	1935-36.
	Rs.	Rs.
Provisions	1,33,05,000	1,20,78,000
Grains and Salt for animals	41,72,900	33,60,900
Petrol and lubricants	9,49,400	8,26,400
Coal and firewood	14,45,800	12,35,800
Kerosine oil	3,78,900	2,68,480
Other L. A. S. C. Stores	4,27,000	4,94,420
Total	<u>2,03,79,000</u>	<u>1,82,64,000</u>

Budget 1935-36 as compared with budget 1934-35 shows a decrease of Rs. 24.15 lakhs due mainly to the adoption of lower rates for provisions and grains and smaller requirement of fuel for warming and drying.

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

	Accounts. 1933-34 Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
Brought forward .	1,68,19,805	1,97,44,000	1,67,60,000	1,75,58,000
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases .		15,66,700		14,67,094
(2) Central purchases .		3,30,000		1,56,160
(3) Value of stores returned .		200		1,000
(4) Bonus paid under the sliding scale of rations scheme		8,000		6,750
		<u>19,04,900</u>		<u>16,31,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,04,000		32,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		900		8,000
		<u>1,04,900</u>		<u>40,000</u>
Net cash expenditure under (d) .	15,61,811	18,00,000	15,75,000	15,91,000
MINOR HEAD (e)—KEROSENE OIL.				
Detailed heads—				
(1) Local purchases .		11,000		10,000
(2) Central purchases .		4,51,200		5,22,900
(3) Value of stores returned		200		100
		<u>4,62,400</u>		<u>5,33,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		52,400		1,20,000
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . . .		..		..
(6) <i>Deduct</i> —Credit received from the Civil Department on account of rebate of excise duty . . . . .		..		1,13,000
		<u>52,400</u>		<u>2,33,000</u>
Net cash expenditure under (e) .	3,13,366	4,10,000	3,25,000	3,00,000
Carried over .	1,86,94,982	2,19,54,000	1,86,80,000	1,94,49,000

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

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,86,94,982	2,19,54,000	1,86,60,000	1,94,49,000

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

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

Detailed heads—

(1) Local purchases .		50,000		40,000
(2) Central purchases		7,74,200		7,93,400
(3) Value of stores return- ed		84,000		83,000
		9,08,200		9,16,400
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,58,000		1,41,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		200		400
		1,58,200		1,41,400
Net cash expenditure under (f) .	8,90,375	7,50,000	9,00,000	7,75,000
Carried over .	1,95,85,357	2,27,04,000	1,95,60,000	2,02,24,000

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

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
Brought forward	1,95,85,357	2,27,04,000	1,95,60,000	2,02,24,000
SUB-HEAD A.—INDIAN ARMY SER- VICE CORPS—concl'd.				
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		12,65,000		12,67,000
(2) Central purchases				
(3) Value of stores return- ed				
(4) Customs duty		75,000		50,000
		<u>13,40,000</u>		<u>13,17,000</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		10,000
		<u>40,000</u>		<u>10,000</u>
Net cash expenditure under (g)	<u>10,73,653</u>	<u>13,00,000</u>	<u>12,67,000</u>	<u>13,07,000</u>
MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Local purchases . . . . .		..		..
(2) Central purchases		17,20,150		13,27,160
(3) Value of stores return- ed				
(4) Customs duty		1,26,200		32,740
(5) Charges on account of subsidization of motor vehicles		4,650		2,100
		<u>18,51,000</u>		<u>13,62,000</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		..		..
Net cash expenditure under (h)	<u>2,29,024</u>	<u>18,51,000</u>	<u>86,000</u>	<u>13,62,000</u>
TOTAL SUB-HEAD A.— I. A., S. C.	<u>2,08,88,034</u>	<u>2,58,55,000</u>	<u>2,09,13,000</u>	<u>2,28,93,000</u>

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

EXPLANATIONS.

Minor head (g) Mechanical Transport Stores including tyres.—Variation in Budget 1935-36 as compared with budget 1934-35 is small.

Minor head (h) Mechanical Transport Vehicles.—Budget 1935-36 is less than budget 1934-35 by Rs. 4.89 lakhs due mainly to smaller provision for the Mechanical Transport Sinking Fund.

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

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (RE- MOUNTS).				
Detailed heads—				
(1) Purchase of horses .		16,25,650		14,82,900
(2) Purchase of mules .		4,73,650		5,45,960
(3) Purchase of camels .		3,150		2,340
(4) Purchase of bullocks .		24,550		24,800
		<hr/>		<hr/>
		21,27,000		20,56,000
(5) Deduct—Value of ani- mals issued to other departments . . .		..		..
Net cash expenditure (Total Sub-Head B)	<hr/>	<hr/>	<hr/>	<hr/>
	18,55,355	21,27,000	21,27,000	20,56,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS.				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases .		90,000		1,04,000
(2) Central purchases .		33,63,000		33,79,000
(3) Value of stores returned		3,50,000		3,50,000
(4) Customs duty .		54,000		62,000
(5) Expenditure on repair of mathematical instru- ments		70,000		..
		<hr/>		<hr/>
		39,27,000		38,95,000
(6) Deduct—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		1,80,000		2,00,000
(7) Deduct—Value of stores issued on payment to other departments of the Central Government		10,000		60,000
		<hr/>		<hr/>
		1,90,000		2,60,000
Net expenditure under (a)	<hr/>	<hr/>	<hr/>	<hr/>
	38,43,835	37,37,000	33,52,000	36,35,000
Carried over .	<hr/>	<hr/>	<hr/>	<hr/>
	38,43,835	37,37,000	33,52,000	36,35,000

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

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts)*.—Budget 1935-36 is less than budget 1934-35 by Rs. 71 lakh due to a decrease in the number of animals required.

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 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), Ordnance stores. Head 5.—C. (b), Clothing.

2. The main requirements included in the stores budget for 1935-36 are given below by categories :—

<i>Ordnance Stores.</i>		Value Rs.
<i>Classes of Stores—</i>		
<i>General stores—</i>		
(1) Barrack and hospital		4,70,000
(2) Harness and saddlery		9,43,000
(3) Camp equipment and paulins		12,76,000
(4) Oils, paints and chemicals		2,66,000
(5) Accoutrements		5,12,000
<i>Warlike stores—</i>		
(1) Guns and carriages		5,12,000
(2) Small arm stores		7,88,000
(3) Machine guns		16,21,000
(4) Transport vehicles and bicycles		64,000
(5) Signalling equipment		3,57,000
(6) Engineer stores		2,31,000
(7) Ammunition		53,93,000
<i>Clothing.</i>		
(1) Khaki drill clothing		4,51,000
(2) Serge clothing		5,64,000
(3) Foot wear		7,56,000
(4) Head gear		2,77,000
(5) Great coats, blankets etc.		11,43,000
(6) Necessaries and badges		9,42,000

3. Certain stores are purchased locally under the financial powers of ordnance officers, funds for which 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 each 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, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	38,43,835	37,37,000	33,52,000	36,35,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—contd.				
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchases		20,000		10,000
(2) Central purchases		26,63,000		25,79,000
(3) Value of stores returned		10,000		10,000
(4) Customs duty		86,000		88,000
(5) Bonus paid for great costs		44,000		44,000
		<u>28,23,000</u>		<u>27,31,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		80,000		80,000
(7) Deduct—Value of stores issued on payment to other departments of the Central Gov- ernment		1,000		4,000
		<u>81,000</u>		<u>84,000</u>
Net cash expenditure under (b) .	<u>22,39,058</u>	<u>27,42,000</u>	<u>25,06,000</u>	<u>26,47,000</u>
TOTAL SUB HEAD C.— I. A. O. C.	60,82,893	64,79,000	58,58,000	62,82,000*

* 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 3-C). The Assistant Director, Ordnance Services (Provision) is however, empowered to place orders for stores and repairs on factories to the following extent in 1935-36—

	Rs.
Ordnance Stores—	
Manufacture	94,07,000
Repairs	16,75,000
Clothing Stores	
Ordinary demands	19,98,000
	<u>1,30,80,000</u>
TOTAL	1,30,80,000

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

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 202·36 lakhs as against only Rs. 173·66 lakhs required during the year 1935-36. 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 163.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons also stores for gymnasia and recreation rooms including articles of bedding.

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. 63·84 lakhs as against only Rs. 47·74 lakhs required in 1935-36. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

Deduct Heads.—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

8. *Head 5.—C. (a) Ordnance stores.*—Budget 1935-36 is less than budget 1934-35 by Rs. 1.02 lakhs due to the following variations:—

	Lakhs of Rs.
<i>Decreases—</i>	
(i) Decrease in the provision for new measures	4.41
(ii) Transfer to Head 2. F. of the provision for repair of mathematical instruments . . . . .	.70
(iii) Larger recoveries in respect of stores issued to Royal Air Force and other Departments of the Central Government	.70
	5.81
<i>Increase—</i>	
(iv) Larger demands for harness and saddlery, camp equipment and accoutrements owing to eating down of surpluses in 1934-35	4.79
Net decrease	1.02

Head 5.—C. (b) Clothing stores.—Budget 1935-36 is less than budget 1934-35 by Rs. .95 lakh due mainly to reduced demands and more favourable prices partly counterbalanced by provision for mobilisation reserve of clothing.

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

	Accounts, 1933-34.	Budget Estimate, 1934-35	Revised Estimate, 1934-35.	Budget Estimate 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
(1) Local and central pur- chases		18,000		20,500
(2) Customs duty		2,000		2,500
TOTAL SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.	<u>24,573</u>	<u>20,000</u>	<u>25,000</u>	<u>23,000</u>
TOTAL INDIA	<u>2,88,50,855</u>	<u>3,44,81,000</u>	<u>2,89,23,000</u>	<u>3,12,54,000</u>
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(a) I. A. S. C. Stores		1,95,000		1,20,000
(b) Mechanical Trans- port Stores		3,00,000		2,00,000
(c) Mechanical Trans- port Vehicles		15,58,000		3,43,000
(d) Mechanical Trans- port Mobilization Reserve of spare parts . . . . .		..		..
(e) Purchase of mules and donkeys		7,55,000		7,44,000
(f) Ordnance—Arsenals and Depots		25,85,000		24,34,000
(g) Clothing Depots . . . . .		..		..
(h) Ordnance Inspection and Chemical Research		17,000		17,000
(i) Animals : (Stallions) . . . . .		..		..
(j) Stores taken to India with troops :—				
(1) Clothing		1,36,000		1,48,000
(2) Ordnance		3,40,000		4,00,000
TOTAL SUB-HEAD E.—ENGLAND	<u>35,03,682</u>	<u>58,86,000</u>	<u>50,50,000</u>	<u>44,06,000</u>
SUB-HEAD F.—Exchange on English Expenditure.	<u>-7,301</u>	<u>..</u>	<u>-9,000</u>	<u>..</u>
TOTAL EXPENDITURE— MAIN HEAD 5	<u>3,23,47,236</u>	<u>4,03,67,000</u>	<u>3,39,64,000</u>	<u>3,56,60,000</u>

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

EXPLANATIONS.

Sub-head D.—Variation is small.

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

	Accounts, 1933-34.	Budget Estimate 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
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		18,000
(2) Grains and sale for animals		1,100		1,100
(3) Petrol and lubricants		600		600
(4) Kerosine oil		100		20
(5) Coal and firewood		200		200
(6) Miscellaneous I. A. S. C. Stores		3,10,000		2,65,080
(7) M. T. stores		75,000		50,000
(8) M. T. vehicles		1,00,000		50,000
Total Minor Head (a)	3,70,735	5,12,000		3,85,000
Minor Head (b) Value of stores issued on payment to officers and others—				
Detailed heads—				
(1) Provisions		8,00,000		7,90,000
(2) Grains and salt for animals		85,000		80,000
(3) Petrol and lubricants		1,20,000		1,25,000
(4) Kerosine oil		30,000		30,000
(5) Coal and firewood		3,50,000		3,50,000
(6) Miscellaneous I. A. S. C. stores		5,000		6,000
(7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others		75,000		1,00,000
(8) <i>Deduct</i> —Refund of excise duty on payment issues of oil petrol				43,75 0
(9) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine				6,250
Total Minor Head (b)	14,40,644	14,65,000		14,31,000
Carried over	18,11,379	19,77,000	..	18,16,000

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

EXPLANATIONS.

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

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
Brought forward	18,11,379	19,77,000		18,16,000
SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>				
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions		2,20,000		2,00,000
(2) Grains and salt for animals		25,000		28,000
(3) Petrol and lubricants		40,000		50,000
(4) Kerosine oil		1,000		1,500
(5) Coal and firewood		4,000		5,000
(6) Miscellaneous I. A. S. C. stores		8,000		9,500
(7) M. T. stores		8,000		10,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. . . . .		..		..
(10) <i>Deduct</i> —Refund of excise duty on payment issues of petrol				9,800
(11) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine,				200
Total Minor Head (c)	3,18,059	3,06,000		2,94,000
TOTAL SUB-HEAD A	21,29,438	22,83,000	18,50,000	21,10,000
SUB HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,50,000		1,25,000
(2) Sale proceeds of cast animals, etc.		83,000		60,000
(3) Hire of officers' chargers		7,000		6,000
(4) Sale proceeds of hides of animals		10,000		9,000
(5) Insurance fees on account of horses				32,000
TOTAL SUB-HEAD B	1,85,132	2,50,000	2,00,000	2,32,000
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		38,00,000		38,00,000
Carried over		38,00,000		38,00,000

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

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
Brought forward		38,00,000		38,00,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—cont'd.				
Minor Head (a) Ordnance Stores—cont'd.				
Detailed heads—cont'd.				
(2) Value of stores issued on payment to officers and others		1,70,000		1,70,000
(3) Sale proceeds of obsolete stores and waste		5,26,000		5,50,000
(4) Sale proceeds of surplus stores		70,000		40,000
(5) Miscellaneous		90,000		90,000
Total Minor Head (a)		<u>46,56,000</u>	<u>49,36,000</u>	<u>46,50,000</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		1,40,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance		37,20,000		35,70,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance				
(4) Sale proceeds of obsolete stores and waste		1,40,000		1,20,000
(5) Sale proceeds of surplus stores		20,000		10,000
Total Minor Head (b)		<u>40,12,000</u>	<u>38,32,000</u>	<u>38,40,000</u>
TOTAL SUB-HEAD C	<u>1,02,20,053</u>	<u>86,68,000</u>	<u>87,68,000</u>	<u>84,90,000</u>
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of obsolete stores and waste		3,000		3,000
(2) Sale proceeds of surplus stores				
(3) Miscellaneous				
Total Sub-Head D.	<u>3,211</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL INDIA	<u>1,25,37,834</u>	<u>1,12,04,000</u>	<u>1,08,21,000</u>	<u>1,08,35,000</u>
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops		3,68,000		4,60,000
(2) Sale of unserviceable Stores		3,000		3,000
(3) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	<u>5,20,931</u>	<u>3,73,000</u>	<u>4,10,000</u>	<u>4,65,000</u>
SUB-HEAD F.—EXCHANGE	<u>-1,388</u>	<u>..</u>	<u>-1,000</u>	<u>..</u>
TOTAL RECEIPTS—MAIN HEAD V	<u>1,30,57,377</u>	<u>1,15,77,000</u>	<u>1,12,30,000</u>	<u>1,13,00,000</u>

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE

Sub-Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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—												
TIBET												
FRON.	9,984	..	9,984	..	..	..	..	..	..	..	..	..
TIER												
A—												
MOHMAND BAJAUR OPERATIONS, 1938	4,84,187	..	4,84,187	..	..	..	10,000	..	10,000	..	..	..
MISCELLANEOUS	..	1,090	-1,090	..	..	..	..	..	..	..	..	..
TOTAL INDIA	4,44,121	1,090	4,43,031	..	..	..	10,000	..	10,000	..	..	..
B.—ENGLAND	..	28,282	28,282	..	..	..	2,00,000	1,000	1,99,000	..	1,000	-1,000
C.—EXCHANGE	..	-97	97	..	..	..	..	..	..	..	..	..
TOTAL HEAD 6/VI.	4,44,121	29,225	4,14,896	..	..	..	2,10,000	1,000	2,09,000	..	1,000	-1,000

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.

The receipt of Rs. 01 lakh in England in Budget 1935-36 represents anticipated readjustments of payments made in previous years.

DEFENCE SERVICES ESTIMATES

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

EXPENDITURE.	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
INDIA.—				
<i>TIBET FRONTIER.</i>	9,934	..	..	..
SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933	4,34,187	..	10,000	..
TOTAL INDIA	4,44,121	..	10,000	..
SUB-HEAD B.—ENGLAND.				
Contribution to the Air Ministry for Royal Air Force landing grounds in Burma		..	2,00,000	..
SUB-HEAD C.—EXCHANGE ON EX- PENDITURE IN ENGLAND	..	..	..	..
TOTAL MAIN HEAD 6	4,44,121	..	2,10,000	..
Receipts—				
Sub-Head A.—India—				
Miscellaneous	1,090	..	..	..
Sub-Head B.—England	28,232	..	1,000	1,000
Sub-Head C.—Exchange on Receipts in England	-97
Total Receipts Main Head VI	29,225	..	1,000	1,000

FOR THE YEAR 1935-36.

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EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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.	1,54,94,990	6,46,714	1,48,48,276	1,63,07,000	7,15,000	1,55,92,000	1,54,39,000	7,00,000	1,47,39,000	1,56,61,000	7,00,000	1,49,61,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	9,00,301	5	9,00,296	10,15,000	...	10,15,000	8,50,000	...	8,50,000	9,26,000	...	9,26,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS	21,92,326	11,338	21,80,988	22,56,000	19,000	22,37,000	21,29,000	11,000	21,18,000	21,52,000	11,000	21,41,000
D.—MISCELLANEOUS.	1,51,540	40,800	1,04,680	1,23,000	22,000	1,01,000	1,94,000	26,000	1,68,000	2,23,000	25,000	1,98,000
TOTAL—INDIA	1,87,99,157	7,04,917	1,80,94,240	1,97,01,000	7,56,000	1,89,45,000	1,86,12,000	7,37,000	1,78,75,000	1,89,62,000	7,36,000	1,82,26,000
E.—ENGLAND	72,73,664	89,641	71,84,023	83,07,000	96,000	82,11,000	82,27,000	1,16,000	81,11,000	80,52,000	96,000	79,56,000
F.—EXCHANGE	209	5,202	-4,993	--	--	--	-14,000	...	-14,000	...	...	...
TOTAL HEAD 7/VII.	2,60,73,030	7,99,760	2,52,73,270	2,80,08,000	8,52,000	2,71,56,000	2,68,25,000	8,53,000	2,59,72,000	2,70,14,000	8,32,000	2,61,82,000

EXPLANATIONS.

Budget 1935-36 is less than budget 1934-35 by Rs. 9.74 lakhs due mainly to:—

	Lakhs of Rs.
<i>Decreases—</i>	
Rail charges due to economies and the transfer to Head 2-A. of the provision for rail charges connected with Artillery practice camp	9.45
Contribution towards Aden expenditure	4.00
	13.45
<i>Increases—</i>	
Leave passage concessions, mainly result of war block scheme	2.50
Arrear claims arising out of the War	1.00
Other variations net . . . . .	.21
	3.71
Net decrease	9.74

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
<i>India.</i>					
SUB-HEAD A.—TRANSPORTATION.					
MINOR HEAD (a)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS.					
Detailed heads—					
10	11	(1) Pay of British officers.	1,59,710		1,80,740
44	46	(2) Pay of British Soldiers	} 2,39,870	}	} 1,63,850
119	125	(3) Pay of Indian officers, other ranks, clerks and followers . . .			
		(4) Kit and clothing allowances	3,390		3,560
		(5) Miscellaneous allowances and expenses	61,370		56,230
		<i>Deduct</i> —Emergency cut in pay	17,950		1,530
TOTAL MINOR HEAD (a)		4,46,109	4,46,390	4,27,000	4,82,390
MINOR HEAD (b)—INDIAN TROOP SERVICE			1,00,250		1,03,500
		<i>Deduct</i> —Emergency cut in pay	3,000		200
			1,02,554	1,03,000	1,03,300
	Carried over	5,48,663	5,43,640	5,30,000	5,85,690

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

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

The 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 1935-36 is more than Budget 1934-35 by Rs. 36 lakh due mainly to the transfer from Head 2-C. of the provision for the Embarkation Supply Section, Calcutta and the restoration of the emergency cut in pay from April 1935.

Minor head (b) 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 transports. Variation in budget 1935-36 as compared with budget 1934-35 is small.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

Numbers. 1934- 1935- 35, 36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	5,48,663	5,43,640	5,30,000	5,85,690

SUB-HEAD. A.—TRANSPORTATION

—contd.

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

Detailed heads—

(1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports.				7,49,850
(2) Indian Army Service Corps moves.				2,10,000
(3) Indian Army Veterinary Corps moves .				22,000
(4) Indian Army Ordnance Corps moves				60,000
(5) Medical services (except for Medical store depots)				3,10,000
(6) Educational institutions, other than those of administrative services				70,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills				1,20,000
(8) Army Headquarters—Touring expenses				75,000
(9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills				1,00,000
(10) Staff of Commands, Districts and Brigades—Touring expenses				3,60,000
(11) Travelling allowance of officers detailed to act for Staff officers sanctioned by His Excellency the Commander-in-Chief				4,500
(12) Remount depots and breeding circles				61,500
(13) Lethal stores inspectorates and chemical defence research				50,000
(14) Central disposals organisation				1,000
(15) Recruiting staff				75,000
(16) Miscellaneous services including reservists				78,000
(17) Furlough of Indian officers and other ranks and enrolled followers.				9,40,000
(18) Cantonments				36,000
(19) Military estates				22,500
(20) Ecclesiastical establishments				66,400
Deduct.—Charges for Auxiliary and Territorial Forces.				10,250
TOTAL MINOR HEAD (c)	33,81,294	34,09,410	34,00,000	34,01,500
Carr. d over	39,29,957	39,53,650	39,30,000	39,87,190

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.***EXPLANATIONS.***Minor Head (c)—Travelling and out-station allowances.—*

The detailed heads under this minor head have been revised with effect from 1935-36 with a view to facilitating efficient control of expenditure. Variation in budget 1935-36 as compared with budget 1934-35 is small.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	39,29,957	39,53,050	39,30,000	39,87,190

SUB-HEAD A.—TRANSPORTATION

—*contd.*

MINOR HEAD (d)—RAIL CHARGES.

Detailed heads—

(1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation	11,37,440
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals.	5,00,000
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments	50,000
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction	13,00,000
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades	3,00,000
(6) Furlough of Indian officers and other ranks and enrolled followers	4,500
(7) Indian Army Service Corps (personnel)	1,77,370
(8) Indian Army Veterinary Corps (personnel)	9,000
(9) Indian Army Ordnance Corps (personnel)	38,000
(10) Medical services (personnel) except for medical store depots	1,49,000
(11) Miscellaneous personnel including reeervists.	3,90,000
(12) Educational institutions other than those of administrative services (personnel)	22,500
(13) Movement of animals from ports to depots	25,000
(14) Movement of country breeds on purchase to depots	35,000
	41,37,810
Carried over . {	39,29,957
	39,53,050
	39,30,000
	39,87,190

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

Minor Head (d)—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.

The detailed heads under this minor head have been revised with effect from 1935-36 to facilitate efficient control of expenditure.

Budget 1935-36 is less than budget 1934-35 by Rs. 9.45 lakhs due mainly to reduced provision on the basis of past actuals and the transfer to Head 2-A. of the provision for expenditure connected with the Artillery Practice Camps.

MAIN HEAD 7—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	39,29,957	39,53,050	39,30,000	39,87,190
				41,37,810

SUB-HEAD A.—TRANSPORTATION

1. —contd.

MINOR HEAD (d)—RAIL CHARGES— contd.

Detailed heads—

(15) Movement of animals between depots and between depots and units				1,00,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves				1,60,000
(17) All movements of stores under instructions of Director of Contracts.				22,00,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material				6,67,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots				2,00,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots				3,00,000
(21) Movement of ordnance and clothing stores between ordnance establishments and units				6,00,000
(22) Movement of mechanical transport stores and vehicles				1,80,000
(23) Movement of stores, miscellaneous				1,50,000
(24) Empty haulage charges				95,000
(25) Maintenance, depreciation and construction charges on military stock and accounting charges				2,15,000

TOTAL MINOR HEAD (d)	91,28,028	99,49,950	90,00,000	90,04,810
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Carried over	1,30,57,985	1,39,03,000	1,29,30,000	1,29,92,000
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HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,30,57,985	1,39,03,000	1,29,30,000	1,29,92,000
SUB-HEAD A.—TRANSPORTATION				
<i>--concl.</i>				
MINOR HEAD (e)—TOUR EXPENSES OF THE G. O. S. C.-IN-C., COMMANDS	91,003	89,000	89,000	89,000
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.				30,000
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruc- tion				1,40,000
(3) Furlough of Indian officers and other ranks and enrolled follow- ers				25,000
(4) Other movements, personnel, all other services				42,000
(5) Movement of stores under instruc- tions of Director of contracts				33,000
(6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units				40,000
(7) Mechanical transport stores and vehicles				25,000
(8) Ordnance stores between ord- nance establishments and to and from units				35,400
(9) Miscellaneous stores including medical				30,000
<i>Deduct—Charges for Auxiliary and Territorial Forces</i>		..		400
TOTAL MINOR HEAD (f)	3,89,444	4,00,000	3,90,000	4,00,000
MINOR HEAD (g)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLO- NIES INCLUDING STATIONS OVERSEAS)				
	1,61,198	1,60,000	1,75,000	1,75,000
MINOR HEAD (h)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS				
	16,30,087	16,00,000	17,00,000	18,50,000
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).				
	1,65,273	1,55,000	1,55,000	1,55,000
TOTAL SUB-HEAD A.	1,54,94,990	1,63,07,000	1,54,39,000	1,56,61,000

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

The detailed heads under this minor head have been revised with effect from 1935-36 to facilitate efficient control of expenditure.

Minor Head (g). Sea passage money on account of officers and others to and from England.

Budget 1935-36 is more than budget 1934-35 by Rs. .15 lakh based on the progress of actuals.

Minor Head (h).—Budget 1935-36 is more than budget 1934-35 by Rs. 2.5 lakhs due to provision for a large number of officers likely to proceed on leave to United Kingdom.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.				
MINOR HEAD (a)—HIRED TRANSPORT.				
Detailed heads—				
(1) Relief movements				
(2) Fighting Services (personnel)				
(3) Medical Services (personnel) except for medical store depots				
(4) Indian Army Service Corps personnel and Stores, excluding Mechanical Transport				
(5) Mechanical Transport stores		8,00,000		7,51,000
(6) Ordnance stores and personnel (excluding Clothing and Ordnance Factories)				
(7) Miscellaneous				
(8) Remount Depots and breeding circles including animals				
(9) Central Disposals Organisation				
TOTAL MINOR HEAD (a)	7,72,704	8,00,000	6,85,000	7,51,000
MINOR HEAD (b)—SUPPLY OF WELL WATER.				
Detailed heads—				
(1) Hire of bullocks				
(2) Temporary labour and maintenance of carts, drinking water.		90,000		75,000
TOTAL MINOR HEAD (b)	76,090	90,000	65,000	75,000
MINOR HEAD (c)—ROAD WARRANTS.				
(1) Relief movements				
(2) Fighting services (personnel)				
(3) Medical services (personnel) except for Medical Store Depots.				
(4) Indian Army Service Corps personnel and stores excluding mechanical transport.				
(5) Mechanical transport stores		1,25,000		1,00,000
(6) Ordnance stores and personnel (excluding Clothing and Ordnance Factories)				
(7) Miscellaneous services				
(8) Remount depôts and breeding circles including Animals.				
(9) Central disposals organisation				
TOTAL MINOR HEAD (c)	1,11,507	1,25,000	1,00,000	1,00,000
TOTAL SUB-HEAD B.	9,60,301	10,15,000	8,50,000	9,26,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.***EXPLANATIONS.*****Minor Head (a)—Hired Transport.—***

Budget 1935-36 is less than budget 1934-35 by Rs. *49 lakh due mainly to reduced provision on the basis of current actuals partly counterbalanced by an increase in connection with the Burma Boundry Commission.

Minor Head (b)—Supply of well water—

Budget 1935-36 is less than budget 1934-35 by Rs. *15 lakh on the basis of current actuals.

Minor Head (c)—Road Warrants—

Budget 1935-36 is less than budget 1934-35 by Rs. *25 lakh based on current actuals.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.	
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS.					
MINOR HEAD (a)—CONSERVANCY.					
Detailed heads—					
(1) Conservancy charges paid to Can- tonment authorities	}		17,50,110	16,76,130	
(2) Other conservancy charges in Cantonment stations					
(3) Other conservancy charges in non-cantonment stations					
<i>Deduct</i> —Emergency cut in pay		1,320		130	
TOTAL MINOR HEAD (a)	17,22,122	17,48,790	16,50,000	16,76,000	
MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.					
Detailed heads—					
(1) Barracks—British troops	}			90,000	
(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					1,10,000
(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)	78,577	1,10,000	79,000	90,000	
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS					
<i>Deduct</i> —Emergency cut in pay		300		30	
TOTAL MINOR HEAD (c)	14,690	17,240	18,000	19,000	
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)					
<i>Deduct</i> —		4,23,400		4,12,350	
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges	}	30,850		42,350	
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaran- teed lines connections through the Army guaranteed lines					
(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					1,050
<i>Deduct</i> —Emergency cut in pay		30		..	
TOTAL MINOR HEAD (d)	3,76,937	3,79,970	3,82,000	3,67,000	
TOTAL SUB-HEAD C	21,92,326	22,58,000	21,29,000	21,52,000	

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

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

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

Budget 1935-36 is less than budget 1934-35 by Rs. 73 lakh mainly due to the fact that cash allowances to individuals in lieu of free conservancy which were previously charged to this head are now charged to the heads to which the pay of the individuals is debited.

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.

Budget 1935-36 is less than budget 1934-35 by Rs. 20 lakh due to the fact that cash allowances in lieu of hot weather arrangements which were previously compiled under this head are now charged to the head to which the pay of the individuals concerned is charged.

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

Budget 1935-36 is less than budget 1934-35 by Rs. 13 lakh as a result of the reduction in the rates charged by the Posts and Telegraphs Department.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of cash		3,670		2,420
(2) Compensation for losses		18,950		16,050
(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		33,000
(5) Expenditure on account of families of British soldiers attached to Civil departments . . . .		..		..
(6) Incidental and miscellaneous expenses		59,120		54,790
(7) Contribution to Provincial revenues in respect of central subjects		6,430		6,430
(8) Arrear charges unallocated		11,550		1,11,550
(9) Fractional differences		—1,780		—1,300
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		60		80
(11) Maintenance of war graves . . . .		..		..
Deduct—Emergency cut in pay . . . .		..		20
TOTAL SUB-HEAD D.	1,51,540	1,23,000	1,94,000	2,23,000
TOTAL INDIA	1,87,99,157	1,97,01,000	1,86,12,000	1,89,62,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

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

The increase of Rs. 1 lakh in the budget for 1935-36 as compared with budget 1934-35 represents provision to meet certain arrear claims arising out of the Great War.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea transport and concession passages . . .		60,36,000		60,80,000
(b) Land transport . . .		30,000		30,000
(c) Contribution towards Aden expenditure . . .		20,00,000		16,00,000
(d) Embarkation and Transport Staff —				
(1) Pay, officers . . .		8,000		8,000
(2) Pay, other ranks.		11,000		12,000
(e) Transport and miscellaneous: Miscellaneous.		16,000		12,000
(f) Passages to India: Ordnance and Clothing Factories		16,000		..
(g) Passages to India and leave concession passages —other establishments .		20,000		16,000
(h) Publications and miscellaneous		1,70,000		1,70,000
(i) Unemployed pay of surplus Indian Army officers. . . .		..		1,24,000
TOTAL SUB-HEAD E.—ENGLAND . . .	72,73,664	83,07,000	82,27,000	80,52,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	209	..	-14,000	..
TOTAL EXPENDITURE—MAIN HEAD 7 .	2,60,73,030	2,80,08,000	2,68,25,000	2,70,14,000

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

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
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		1,85,500		2,00,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers		20,000		18,000
(3) Receipts on account of refund of passages paid in previous years to civilian officers		1,500		1,500
(4) Recoveries of table money, etc.		25,000		25,000
(5) Miscellaneous		4,07,000		3,85,500
(6) Indian troop service		76,000		70,000
TOTAL SUB-HEAD A	6,46,714	7,15,000	7,00,000	7,00,000
Sub-Head B.—Hired Transport and supply of well water				
	5	..	..	..
Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations.				
Minor head (c).—Administration of Non-Cantonment Stations.				
Miscellaneous	11,338	19,000	11,000	11,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures		9,770		12,800
(2) Arrear receipts		2,580		680
(3) Fractional differences and miscellaneous		9,620		11,490
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		30		30
(5) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD D	46,860	22,000	26,000	25,000
TOTAL INDIA	7,04,917	7,56,000	7,37,000	7,36,000

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concl'd.				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops and concession passages		96,000		96,000
(2) Miscellaneous . . . .		..		..
(3) Recoveries of over- payments . . . .		..		..
TOTAL SUB-HEAD E.— ENGLAND	89,641	96,000	1,16,000	96,000
Sub-Head F.—Exchange	5,202	..	..	..
TOTAL RECEIPTS—Main HEAD VII	7,99,760	8,52,000	8,53,000	8,32,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*concl.*

EXPLANATIONS.

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

Sub-Head.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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	1,31,32,397	..	1,31,32,397	66,68,000	..	66,68,000	82,45,000	...	82,45,000	1,10,74,000	...	1,10,74,000
B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	99,06,178	..	99,06,178	1,02,37,000	..	1,02,37,000	1,01,88,000	...	1,01,88,000	1,01,27,000	...	1,01,27,000
C.—MAINTENANCE AND OPERATIONS IN STATIONS	41,90,334	..	41,90,334	57,33,000	..	57,33,000	55,40,000	...	55,40,000	44,61,000	...	44,61,000
D.—GENERAL CHARGES	27,71,655	..	27,71,655	26,61,000	..	26,61,000	26,99,000	...	26,99,000	26,78,000	...	26,78,000
E.—ESTABLISHMENT	64,92,290	..	64,92,290	65,44,000	..	65,44,000	66,34,000	...	66,34,000	70,50,000	...	70,50,000
F.—TOOLS AND PLANT	4,47,119	..	4,47,119	3,73,000	..	3,73,000	3,88,000	...	3,88,000	4,00,000	...	4,00,000
G.—STORES (EXCLUDING EXPENDITURE IN INDIA)	8,56,926	..	8,56,926	—13,000	..	—13,000	—58,000	...	—58,000	...	...	...
H.—Deduct—ENGLISH COST OF STORES	73,134	..	73,134	54,000	..	54,000	57,000	...	57,000	70,000	...	70,000
I.—M. E. S. ADVANCES	12,099	..	12,099	..	..	..	—10,000	...	—10,000	—2,000	...	—2,000
RECEIPTS	..	39,81,139	—39,81,139	..	41,59,000	—41,59,000	...	40,34,000	—40,34,000	...	28,61,000	—28,61,000
TOTAL INDIA	3,77,35,864	39,81,139	3,37,54,725	3,21,49,000	41,59,000	2,79,90,000	3,35,69,000	40,34,000	2,95,35,000	3,57,18,000	28,61,000	3,28,57,000
J.—ENGLAND	4,23,113	55	4,23,058	4,26,000	..	4,26,000	4,13,000	1,000	4,12,000	4,62,000	1,000	4,61,000
K.—KACHANGH	—152	...	—152	...	..	..	—1,000	...	—1,000	...	...	...
TOTAL	3,81,58,825	39,81,194	3,41,77,631	3,25,75,000	41,59,000	2,84,16,000	3,39,81,000	40,35,000	2,99,46,000	3,61,80,000	28,62,000	3,33,18,000

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 Navy.

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 four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" 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) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.
- (e) *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, 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 appropriation for Military Engineer Services during 1935-36 is Rs. 333·18 lakhs against Rs. 284·16 lakhs in 1934-35. The increase of Rs. 49·02 lakhs is due mainly to the following variations :—

	Lakhs of Rs.
<i>Increases—</i>	
(1) Additional provision for works	44·04
(2) Provision for Surveyors of works	2·24
(3) Restoration of the emergency cut in pay from April 1935	3·32
(4) Smaller transfer from the Land Sales Suspense Account	1·89
	51·49
<i>Decrease—</i>	
(5) Other variations and economies (net)	2·47
	49·02
Net increase	49·02

8. *Sub-Head A.—Works.*—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen works.

9. *Sub-Head B.—Maintenance—Buildings, Communications, etc.*—The decrease of Rs. 1·10 lakhs is due mainly to smaller expenditure on maintenance of roads partly counterbalanced by increased miscellaneous expenditure and the restoration of the emergency cut in pay from April 1935.

10. *Sub-Head C.—Maintenance and Operation, Installations etc.*—The decrease of Rs. 12·72 lakhs is due mainly to a change in classification under which recoveries for water supplied to cantonments which were previously treated as receipts are from 1935-36 being treated as deduction from expenditure (9·92) and non-provision for installation of water meters (2·00) and smaller maintenance charges (1·21) partly counterbalanced by restoration of the emergency cut in pay (.33).

11. *Sub-head D.—General Charges.*—The variation is small.

EXPLANATIONS.

12. *Sub-Head E-Establishment.*—The increase of Rs. 5·06 lakhs is due mainly to inclusion of provision for surveyors of works (2·24) anticipated increase under pay of officers (1·02) restoration of the emergency cut in pay from April 1935 (2·70) partly counterbalanced by large credits for work done on behalf of other Departments (.72).

13. *Sub-Head F. Tools and Plant.*—The increase of Rs. .27 lakh is due to provision for replacement of obsolete and worn out tools and plant.

14. *Sub-Head G.-Stores.*—The variation is small.

15. *VIII-M. F. S. Receipts.*—The decrease of Rs. 12·98 lakhs is due mainly to the change in classification explained in para. 10 under Sub-Head C, (9·92) smaller transfer from Land Sales Suspense account (1·69) and smaller recoveries for supply of water on the basis of actuals (.71).

MAIN HEAD 8.— MILITARY ENGINEER

	Accounts, 1933-34.	Budget Estimate 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (a).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		11,19,000		14,83,000
(2) British troops		4,48,000		15,47,100
(3) Indian troops		14,97,000		19,92,000
(4) Miscellaneous units . .		2,90,000		3,51,000
(5) Auxiliary and Territorial Forces . . . . .		..		..
TOTAL MINOR HEAD (a) .	52,99,286	33,54,000		53,73,100
MINOR HEAD (b)—HOSPITALS—				
Detailed heads—				
(1) British		3,06,000		3,93,000
(2) Indian		2,31,000		3,06,500
TOTAL MINOR HEAD (b) . .	3,96,106	5,37,000		6,99,500
MINOR HEAD (c).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions		1,75,000		40,000
(2) Ordnance Depots		69,000		75,500
(3) Ordnance Inspection . .		..		..
(4) Indian Army Service Corps Depots		5,10,000		6,16,800
(5) Medical Store Depots . .		..		..
TOTAL MINOR HEAD (c) .	14,23,427	7,54,000		7,32,300
Carried over .	71,18,819	46,45,000		68,04,900

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	71,18,819	46,45,000	..	68,04,900
SUB-HEAD A.—WORKS—<i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		1,10,000		86,000
(2) Mobilisation		1,65,000		25,700
(3) Miscellaneous		62,000		13,80,900
TOTAL MINOR HEAD (d)	31,67,408	3,37,000		14,92,600
MINOR HEAD (e).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands . . . . .		..		81,000
(2) Military roads in cantonments		..		..
(3) Military roads <i>ex-cantonments</i> . . . . .		..		..
(4) Railway sidings . . . . .		..		..
(5) Drainage		35,000		..
(6) Conservancy . . . . .		..		1,00,000
TOTAL MINOR HEAD (e)	1,06,955	35,000		1,81,000
MINOR HEAD (f).—FURNITURE.	4,14,958	2,16,000		2,21,000
Carried over	1,08,08,140	52,33,000		86,99,500

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,08,08,140	52,33,000	..	86,99,500
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		1,18,000		8,48,000
(2) Electrical		9,000		4,35,000
(3) Ice . . . . .		..		..
(4) Miscellaneous machinery		50,000		..
TOTAL MINOR HEAD (g) . .	5,38,945	1,77,000		12,83,000
MINOR HEAD (h).—MINOR WORKS	17,21,370	8,10,000		8,41,500
MINOR HEAD (i).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . . . .		..		..
(2) Other losses . . . . .		..		..
TOTAL MINOR HEAD (i) . .	63,942	..		..
<i>Anti-malarial measures</i>		50,000		50,000
<i>Reserve at Army headquarters for unforeseen expenditure . .</i>		4,00,000		2,00,000
<i>Deduct—Emergency cut in pay . .</i>		2,000		..
TOTAL SUB-HEAD A.—WORKS .	1,31,32,397	66,68,000	82,45,000	1,10,74,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		60,03,500*		60,06,000*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		2,000		2,000
TOTAL MINOR HEAD (a)	56,98,023	60,01,500		60,03,000
MINOR HEAD (b).—MILITARY ROADS IN CANTONMENTS	12,71,166	11,47,000		10,87,000
MINOR HEAD (c).—MILITARY ROADS ex- CANTONMENTS	10,03,023	10,80,000		9,02,000
MINOR HEAD (d).—FURNITURE	9,60,165	9,74,000		9,81,000
MINOR HEAD (e).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		10,81,500		11,56,000
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment . . . . .		..		..
TOTAL MINOR HEAD (e)	9,73,801	10,61,500		11,56,000
<i>Deduct</i> - Emergency cut in pay . . . . .	..	27,000		2,000
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	99,06,178	1,02,37,000	1,01,88,000	1,01,27,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		21,24,000		18,03,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,26,000		11,05,000†
TOTAL MINOR HEAD (a)	12,99,453	19,98,000		6,98,000
MINOR HEAD (b).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		36,08,000		36,02,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,73,000		1,87,000
	25,69,784	34,35,000		34,15,000
Carried over	38,69,237	54,33,000		41,13,000
*This Comprises—				
(1) Maintenance of buildings including water supply fixtures, etc.		1934-35. 51,30,000	1935-36. 51,60,000	
(2) Maintenance of internal elec- trical installations.		8,73,500	8,46,000	
†Ordinary	1,13,000			
Cantonment	9,92,000			

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—<i>concl'd.</i>				
Brought forward	34,69,237	54,33,000		41,13,000
MINOR HEAD (c).—ICE	15,131	16,000		17,000
MINOR HEAD (d).—MANUFACTURES	10,001	..		..
MINOR HEAD (e).—WORKSHOPS	— 1	..		..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY	35,236	39,000		43,000
MINOR HEAD (g).—RENEWALS	2,64,648	2,64,000		2,74,000
MINOR HEAD (h).—TELEPHONES	16,084	16,000		16,000
<i>Deduct</i> —Emergency cut in pay . . . . .	..	35,000		2,000
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	41,90,334	57,33,000	55,40,000	44,61,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (a).—RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		16,41,000		16,42,000
(2) <i>Deduct</i> —Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease . . . . .		..		..
TOTAL MINOR HEAD (a)	17,06,960	16,41,000		16,42,000
MINOR HEAD (b).—RENT FOR LAND	1,24,274	1,03,000		1,19,000
MINOR HEAD (c).—RATES AND TAXES <i>Payments on account of compensation for quarters, etc</i>	4,36,815	3,99,000		3,78,000
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS	2,74,292	2,92,000		2,93,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS	1,61,103	1,62,000		1,59,000
MINOR HEAD (f).—MISCELLANEOUS	68,211	64,000		87,000
MINOR HEAD (g).—Unclassified charges . . . . .	..	..		..
TOTAL SUB-HEAD D.—GENERAL CHARGES	27,71,655	26,61,000	26,99,000	26,78,000
SUB-HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers		28,21,700		30,90,300
(2) Pay of engineering, clerical, drawing and menial establishments—Permanent		26,45,900		29,43,900
(3) Pay of engineering, clerical drawing and menial establishments—Temporary		10,32,600		7,26,000
(4) Transportation charges		5,43,400		5,81,800
(5) Payment for printing and stationery		1,80,000		1,78,000
(6) Telephones		41,400		49,400
(7) Miscellaneous		2,95,000		3,11,700
(8) Payments to other departments		65,000		66,900
(9) Credits from other departments		7,84,000		8,66,000
<i>Deduct</i> —Emergency cut in pay		2,97,000		27,000
TOTAL SUB-HEAD E.—ESTABLISHMENTS	64,92,290	65,44,000	66,34,000	70,50,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	R.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE	..	4,29,740		4,58,600
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS		6,280		4,500
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS		61,000		63,100
Deduct—Emergency cut in pay		2,000		..
TOTAL SUB-HEAD F.—TOOLS AND PLANT	4,47,119	3,73,000	3,88,000	4,00,000
SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)				
	8,56,926	—13,000	—58,000	..
SUB-HEAD H.—DEDUCT ENGLISH COST OF STORES				
	73,134	54,000	57,000	70,000
SUB-HEAD Q.—M. E. S. ADVANCES.				
	12,099	..	—10,000	—2,000
TOTAL INDIA	3,77,35,864	3,21,49,000	3,35,69,000	3,57,18,000
SUB-HEAD J.—ENGLAND.				
(1) Furlough pay of Royal Engineer personnel and miscellaneous charges		3,64,000		3,36,000
(2) Leave and Deputation salaries, etc.		8,000		8,000
(3) Sterling overseas pay		..		48,000
(4) Stores for India		54,000		70,000
TOTAL SUB-HEAD J.—ENGLAND	4,23,113	4,26,000	4,13,000	4,62,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	—152	..	—1,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	3,81,58,825	3,25,75,000	3,39,81,000	3,81,80,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-'6.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		8,00,000		8,07,000
(2) Furniture		43,000		50,000
(3) Internal electrical installations and hire of fans		28,000		25,000
(4) Miscellaneous		16,000		10,000
	8,82,709	8,85,000	8,85,000	8,92,000
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		13,92,000		2,36,000
(2) Electric energy		9,32,000		9,59,000
	21,07,106	23,24,000	23,24,000	11,95,000
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY	6,52,131	1,20,000	1,20,000	1,10,000
SUB-HEAD D.—MISCELLANEOUS	3,39,193	2,41,000	2,64,000	2,64,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	..	5,89,000	4,41,000	4,00,000
TOTAL INDIA	39,81,139	41,59,000	40,34,000	28,61,000
Sub-Head G.—England— Miscellaneous . . . . .		..		1,000
TOTAL SUB-HEAD G.—ENGLAND	55	..	1,000	1,000
Sub-Head H.—Exchange . . . . .	..	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	39,81,194	41,59,000	40,35,000	28,62,000

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SERVICES—*concl.*

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . . .	1,36,753	...	1,36,753	1,46,000	..	1,46,000	1,37,000	...	1,37,000	1,54,000	...	1,54,000
B.—AUXILIARY FORCES	42,13,701	...	42,13,701	44,38,000	..	44,38,000	43,08,000	...	43,08,000	42,48,000	...	42,48,000
C.—TERRITORIAL FORCE—												
(a) Normal charges	17,36,177	...	17,36,177	14,88,000	..	14,88,000	14,76,000	...	14,76,000	15,10,000	...	15,10,000
(b) Civil grant	5,71,988	...	5,71,988	8,00,000	..	8,00,000	7,00,000	...	7,00,000	7,00,000	...	7,00,000
D.—FRACTIONAL DIFFERENCE.	—161	...	—161	..	..	..	...	...	...	...	...	...
RECEIPTS . . .	...	53,459	—53,459	..	25,000	—25,000	...	30,000	—30,000	...	30,000	—30,000
TOTAL . . .	66,58,458	53,459	66,04,999	68,72,000	25,000	68,47,000	66,21,000	30,000	65,91,000	66,12,000	30,000	65,82,000

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties.

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.
- Additional training (13 units) 1 month.

Extra training of about two months duration may be carried out by all units as funds permit.

- (ii) *Urban units.*—Preliminary (recruits) training 32 days.
- Annual training 16 days.
- (iii) *University Training Corps units.*—

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

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

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

Budget 1935-36 is less than budget 1934-35 by Rs. 2·65 lakhs net due mainly to :—

Decreases—

(1) Pay of members under training, Auxiliary Force based on anticipation	2·77
(2) Smaller provision for expenditure debitable to the civil grant	1·00
	<u>3·77</u>

Increases—

(3) Pay of officers Auxiliary Force based on progress of actuals	·51
(4) Restoration of the emergency cut in pay from April 1935	·55
(5) Minor variations net	·06
	<u>1·12</u>
Net decrease	2·65

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EXPLANATIONS.

MAIN HEAD 9/IX —AUXILIARY

NUMBERS.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934-35	1935-36.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.					
Detailed heads—					
	(1) Pay of officers . . .		97,410		91,380
	(2) Pay and allowances of establishments . . .		37,940		51,970
	(3) Transportation . . .		10,650		10,650
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
	TOTAL SUB-HEAD A. . .	1,36,753	1,48,000	1,37,000	1,54,000
SUB-HEAD B.—AUXILIARY FORCE.					
Detailed heads—					
48	48 (1) Pay of officers . . .		6 25,000		6,76,000
207	207 (2) Pay of British other ranks		7,06,000		7,20,000
	(3) Pay of members under training		19,17,000		16,40,000
	(4) Pay of watchers		42,000		55,000
	(5) Pay of establishments other than watchers		3,93,000		3,89,000
	(6) Kit and clothing allowances		21,000		21,000
	(7) Transportation of members under training and of unit stores connected with such training		3,42,000		1,73,000
	(8) Transportation of officers, B. O. Rs., watchers and other establishments				1,66,000
	(9) Training grant		2,00,000		1,83,000
	(10) Miscellaneous		2,28,000		2,28,000
	<i>Deduct</i> —Emergency cut in pay		38,000		3,000
	TOTAL SUB-HEAD B. . .	42,13,701	44,38,000	43,08,000	42,48,000

AND TERRITORIAL FORCES—contd.

NUMBERS.		Accounts,	Budget	Revised	Budget
1934.	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—TERRITORIAL FORCE.					
Minor Head (a) Normal charges.					
Detailed heads—					
72	65	(1) Pay of officers	5,45,000		5,25,000
37	28	(2) Pay of Indian officers and Indian other ranks	1,06,000		40,000
		(3) Pay of members under training	4,12,000		6,25,000
		(4) Pay of establishments	1,00,000		65,000
		(5) Kit and clothing allowances	14,000		10,000
		(6) Transportation	1,74,000		1,52,000
		(7) Training grant	80,000		31,000
		(8) Miscellaneous	81,000		64,000
		Deduct—Emergency cut in pay	24,000		2,000
			-----	-----	-----
MINOR HEAD (a)		17,36,177	14,83,000	14,76,000	15,10,000
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Carried over		17,36,177	14,83,000	14,76,000	15,10,000
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MAIN HEAD 9/IX.—AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward		17,36,177	14,88,000	14,76,000	15,10,000

SUB-HEAD C.—TERRITORIAL
FORCE—*concl.*

Minor Head (b) Civil grant.

..	8	(1) Pay of officers . . .			
..	50	(2) Pay of Indian officers and British and Indian other ranks . . .			
		(3) Pay of members under training . . .			
		(4) Pay of establishments . . .	8,00,000		7,00,000
		(5) Kit and clothing allowances . . .			
		(6) Transportation . . .			
		(7) Training grant . . .			
		(8) Miscellaneous . . .			
		Deduct—Emergency cut in pay . . .			
TOTAL MINOR HEAD (b)		5,71,988	8,00,000	7,00,000	7,00,000
TOTAL SUB-HEAD C.		23,08,165	22,88,000	21,76,000	22,10,000

<i>Fractional differences</i>	—161	..	..	..
TOTAL EXPENDITURE—MAIN HEAD 9 . . .	66,58,458	68,72,000	66,21,000	66,12,000

RECEIPTS.

<i>Fractional differences.</i>				
(1) Miscellaneous . . .		25,000		30,000
Total Receipts Main Head IX.	53,459	25,000	30,000	30,000

AND TERRITORIAL FORCES—*concl.*

EXPLANATIONS.

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

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1932-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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 FORCES	31,76,093	...	31,76,093	33,36,000	..	33,36,000	33,39,000	...	33,39,000	35,36,000	...	35,36,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	25,45,219	...	25,45,219	25,99,000	..	25,99,000	25,92,000	...	25,92,000	26,11,000	...	26,11,000
C.—STAFF AT ROYAL AIR FORCES HEAD-QUARTERS	6,45,405	...	6,45,405	7,00,000	..	7,00,000	7,04,000	...	7,04,000	7,39,000	...	7,39,000
D.—PURCHASES AND SALE OF STORES	16,82,412	1,48,605	15,33,807	21,50,000	1,25,000	20,25,000	16,55,000	1,56,000	14,99,000	17,59,000	1,22,000	16,37,000
E.—MISCELLANEOUS	1,53,510	37,046	1,16,464	2,23,000	29,000	1,99,000	1,63,000	28,000	1,37,000	2,07,000	25,000	1,82,000
F.—WORKS EXPENDITURE	11,29,521	26,115	11,03,406	11,40,000	24,000	11,16,000	12,03,000	31,000	11,72,000	13,00,000	26,000	12,74,000
TOTAL INDIA	93,32,160	2,11,766	91,20,394	1,01,53,000	1,78,000	99,75,000	96,56,000	2,13,000	94,43,000	1,01,52,000	1,73,000	99,79,000
ENGLAND	80,31,750	34,808	79,96,942	80,12,000	18,000	79,94,000	76,36,000	34,000	76,02,000	94,39,000	18,000	94,21,000
EXCHANGE	-12,968	-0	-12,962	..	..	..	-13,000	...	-13,000	...	...	...
TOTAL HEAD 10/X	1,73,50,942	2,46,568	1,71,04,374	1,81,65,000	1,96,000	1,79,69,000	1,72,79,000	2,47,000	1,70,32,000	1,95,91,000	1,91,000	1,94,00,000

EXPLANATIONS.

The budget for 1935-36 provides for the following establishments :—

Royal Air Force.—247 British Royal Air Force officers, 1 Army officer, 1 Indian meteorologist, 2 officer supervisors, 1,868 British airmen, 1 Indian officer, 3 Indian other ranks, 333 Indian artificers, 116 Indian mechanical transport drivers, 191 civilian clerks and draftsmen, 6 school mistresses, 7 language teachers and 751 followers.

Indian Air Force.—4 British officers, 13 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 20 British airmen, 72 Indian airmen, 1 civilian clerk, 29 Indian apprentices and 16 Indian followers.

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

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 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 including a bomber transport flight at Lahore.

First flight of the Indian Air Force now at Drigh Road will be located at Peshawar and second flight will be formed at 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.

DEFENCE SERVICES ESTIMATES

EXPLANATIONS—*contd.*

Budget 1935-36 is more than budget 1934-35 by Rs. 14·31 lakhs due mainly to :—
Lakhs of
Rs.

Increases—

(1) Restoration of the emergency cut in pay from April 1935	1·40
(2) Additional provision for stores, mainly Royal Air Force re-equipment	8·46
(3) Larger outlay on works	1·60
(4) Larger payments to His Majesty's Government for Royal Air Force personnel serving in India	1·33
(5) Pay of British Airmen due to revised rates of pay in the case of certain airmen, more men in higher ranks and provision for extra day's pay for leap year	·57
(6) Other variations net	+·95
Net increase	<u>14·31</u>

MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

DETAILS OF SUB HEAD A (a).

EXPENDITURE.

						Budget Estimate.		
						1934-35.	1935-36.	
						Rs.	Rs.	
						Budget Estimate.		
						1934-35.	1935-36.	
						Rs.	Rs.	
Numbers.								
1934-35.			1935-36.					
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.			
A.—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	9	27	1	9	27	(1) STAFF AT GROUP HEADQUARTERS, PESHAWAR .	1,78,480	1,74,620
2	60	507	2	70	509	(2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH.	17,98,400	18,68,440
1	6	21	1	6	24	(3) STAFF AT WING HEADQUARTERS, QUETTA .	1,20,950	1,26,120
4	87	568	4	88	579	(1) ARMY CO-OPERATION SQUADRONS AT QUETTA (2) PESHAWAR AND AMBALA ONE EACH.	20,32,790	21,08,270
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		168			173		41,30,620	42,77,450
		1,123			1,139			
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MAIN HEAD 10.—

NUMBERS.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935- 36.	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	173	(1) Pay of officers	15,39,000		15,51,450
1,123	1,139	(2) Pay of British air- men	21,31,790		21,84,750
158	168	(3) Pay of Indian ranks and civilians	1,00,100		1,02,470
459	459	(4) Pay of followers	94,110		93,960
		(5) Kit and clothing al- lowances	1,07,060		1,12,750
		(6) Transportation	1,49,000		1,59,000
		(7) Hired transport	2,000		1,500
		(8) Miscellaneous	87,310		78,000
		<i>Deduct</i> —Emergency cut in pay	79750		6,430
TOTAL MINOR HEAD (a)		40,58,516	41,30,620	42,03,000	42,77,450
Carried over		<u>40,58,516</u>	<u>41,30,620</u>	<u>42,03,000</u>	<u>42,77,450</u>

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 1935-36 is more than budget 1934-35 by Rs. 1.47 lakhs due to :—

	(In lakhs of Rupees.)
<i>Increases—</i>	
(1) Provision for more officers and airmen as compared with the number included in the budget for 1934-35 . . . . .	.71
(2) Larger transportation charges due partly to increase in mileage allowance and partly to larger movements of personnel and stores . . . . .	.10
(3) Restoration of cut in pay . . . . .	.73
(4) Other variations, net . . . . .	.02
	1.56
<i>Decrease—</i>	
(5) Reduction in the rates of office allowance owing to the decision to replace condemned typewriters and duplicators on charge of Royal Air Force units, at public expense instead of from the office allowance, and fewer miscellaneous contingent charges .	.09
Net increase	1.47

MAIN HEAD 10.—

NUMBERS.		Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
1934- 35.	1935- 36.	Rs.	Rs.	Rs.	Rs.
Brought forward		40,58,516	41,30,620	42,03,000	42,77,450
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					
(2) Pay of followers					
(3) Transportation					
(4) Hired transport			15,000		19,000
(5) Miscellaneous					
Deduct.—Emergency cut in pay					
TOTAL MINOR HEAD (b)		19,914	15,000	19,000	19,000
MINOR HEAD (c)—INDIAN AIR FORCE.					
Detailed heads—					
13	17	(1) Pay of officers	82,970		1,19,700
16	20	(2) Pay of British air- men	46,330		58,770
63	102	(3) Pay of Indian ranks and civilians	29,510		50,590
8	16	(4) Pay of followers	2,220		4,320
		(5) Kit and clothing allow- ances	1,810		3,830
		(6) Transportation	4,500		8,200
		(7) Miscellaneous	1,150		6,820
		Deduct.—Emergency cut in pay	4,170		230
TOTAL MINOR HEAD (c)		1,17,484	1,67,320	1,48,000	2,52,000
MINOR HEAD (d)—DEDUCT—RECO-					
VERIES UNDER CONTRIBUTORY					
PENSIONS ACT, 1925					
		28,180	27,510	29,000	28,220
MINOR HEAD (e)—DEDUCT—RECO-					
VERIES ON ACCOUNT OF FAMILY					
ALLOTMENTS FROM AIRMEN					
		9,91,641	9,49,330	10,02,000	9,84,230
TOTAL SUB-HEAD A		31,76,093	33,36,000	33,39,000	35,36,000

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

Minor head (b).—Royal Air Force Hill Depot.—Budget 1935-36 shows an increase of Rs. '04 lakhs based on past actuals.

Minor head (c).—Indian Air Force.—As a result of the recommendations of the Indian Soudhurst 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 was 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, three more in August 1933 and two more in August 1934 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934 and two are expected to arrive in March 1935 and three in March 1936.

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. Airmen of semi-technical trades have been engaged and apprentices are being trained in connection with the formation of the 2nd flight in April 1935.

Budget 1935-36 is more than budget 1934-35 by Rs. '85 lakh due to the gradual increase in numbers as a result of expansion.

Minor head (e).—Budget 1935-36 shows larger recoveries to the extent of Rs. '35 lakh on the basis of past actuals.

Numbers.		MAIN HEAD 10.—			
1934-35.	1925-36.	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
		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 Staff College, Quetta		32,460	34,960
		(2) Training grant		4,800	4,330
		Deduct—Emergency cut in pay		1,580	130
		TOTAL MINOR HEAD (a)	31,829	35,680	39,160
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
20	20	(1) Pay of establishments		1,02,900	1,03,590
		(2) Education grant		7,880	7,820
		Deduct—Emergency cut in pay		4,040	360
		TOTAL MINOR HEAD (b)	99,179	1,06,740	1,11,050
MINOR HEAD (c)—R. A. F. MEDICAL SERVICES.					
Detailed heads—					
10	10	(1) Pay of officers		1,15,040	1,06,640
27	27	(2) Pay of British airmen		45,220	44,270
		(3) Kit and clothing allowances		2,480	2,570
		(4) Transportation		2,000	2,500
		(5) Miscellaneous		1,900	1,900
		(6) Cost of treatment in civil and Military hospitals		61,720	61,910
		Deduct—Emergency cut in pay		5,750	430
		TOTAL MINOR HEAD (c)	2,17,092	2,22,610	2,19,360
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
28	23	(1) Pay of officers		2,62,860	2,36,580
523	515	(2) Pay of British airmen		9,40,850	9,50,820
312	307	(3) Pay of Indian officers, other ranks and civilians		1,91,940	2,01,360
		(4) Pay of followers		38,290	38,450
153	153	(5) Kit and clothing allowances		54,290	55,080
		(6) Transportation		90,000	92,000
		(7) Hired transport		300	250
		(8) Miscellaneous		30,700	27,000
		Deduct—Emergency cut in pay		18,550	1,420
		Total Minor Head (d)	15,73,362	15,90,680	16,00,120
		Carried over	19,21,462	19,55,710	19,69,690

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.

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.

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 fixed rates.

Minor head (d).—Air Craft Depot.—Budget 1935-36 is more than budget 1934-35 by Rs. 09 lakh mainly due to smaller number of officers partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 10—

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward		19,21,462	19,55,710	19,48,000	19,69,690

SUB-HEAD B.—EDUCATIONAL,
ETC., ESTABLISHMENTS AND
R. A. F. MEDICAL SERVICE,
DEPOTS, ETC.—concl'd.

MINOR HEAD (e)—AIRCRAFT PARK.

Detailed heads—

15	15	(1) Pay of officers . . .	1,56,210		1,53,060
181	175	(2) Pay of British airmen	3,24,130		3,13,100
110	107	(3) Pay of Indian ranks and civilians . . .	76,850		76,800
97	97	(4) Pay of followers . . .	22,870		23,050
		(5) Kit and clothing allowances . . .	19,110		19,320
		(6) Transportation . . .	41,500		43,500
		(7) Hired transport . . .	500		300
		(8) Miscellaneous . . .	12,900		13,000
		Deduct—Emergency out in pay.	10,580		820
TOTAL MINOR HEAD (e)		6,23,757	6,43,290	6,44,000	6,41,310
TOTAL SUB-HEAD B.		25,45,219	25,99,000	25,92,000	26,11,000

SUB-HEAD C.—ROYAL AIR FORCE
HEADQUARTERS.

Detailed heads—

21	22	(1) Pay of officers . . .	4,01,990		4,35,300
11	12	(2) Pay of British airmen . . .	32,210		30,750
63	62	(3) Pay of civilians . . .	1,66,330		1,55,220
42	42	(4) Pay of followers . . .	8,810		9,090
		(5) Kit and clothing allowances . . .	1,030		1,150
		(6) Transportation . . .	54,000		46,700
		(7) Hired transport . . .	500		500
		(8) Miscellaneous . . .	40,000		39,700
		(9) Telephone charges . . .	9,000		8,000
		(10) Unforeseen ex- penditure to be sanctioned by the Air Officer Commanding un- der his financial powers	15,000		15,000
		Deduct—Emergency out in pay . . .	28,370		2,410
TOTAL SUB-HEAD (C)		6,45,405	7,00,000	7,04,000	7,39,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.***EXPLANATIONS.***Minor Head (e).—Aircraft Park.—*

Budget 1935-36 is less than budget 1934-35 by Rs. 02 lakh due mainly to a reduction in the number of airmen partly counterblanced by the restoration of the emergency cut in pay from April 1935.

*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 1935-36 is more than budget 1934-35 by Rs. 39 lakh due mainly to the upgrading of certain appointments and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 10—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	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		4,18,300		1,36,000
(3) Local purchase		1,26,500		1,20,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		20,000		20,000
		<u>5,64,800</u>		<u>2,76,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		1,800		1,800
		<u>1,800</u>		<u>1,800</u>
Net expenditure under (a)	1,21,105	<u>5,63,000</u>	1,26,000	<u>2,74,200</u>
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		800		50
(2) Central purchase		36,000		25,000
(3) Local purchase		9,000		3,650
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		31,000		13,000
		<u>76,800</u>		<u>41,700</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		800		50
(7) Deduct—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		6,000		6,000
		<u>6,800</u>		<u>6,050</u>
Net expenditure under (b)	88,642	<u>70,000</u>	51,000	<u>35,650</u>
Carried over	2,09,747	<u>6,33,000</u>	1,77,000	<u>3,09,850</u>

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 1935-36 is less than budget 1934-35 by Rs. 3·91 lakhs due mainly to smaller provision for the Royal Air Force Sinking Fund (2·80) and reduced requirements.

	MAIN HEAD 10.—			
	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	2,09,747	6,33,000	1,77,000	3,09,850
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (c)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army		1,32,000		94,750
(2) Central purchase . . . . .		..		..
(3) Local purchase		1,00,000		96,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Bonus paid under the sliding scale of rations scheme		15,000		16,000
		<u>2,47,000</u>		<u>2,06,750</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		4,000		4,000
		<u>4,000</u>		<u>4,000</u>
Net expenditure under (c)	2,10,824	2,43,000	2,09,000	2,02,750
MINOR HEAD (d)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army		36,400		30,400
(2) Central purchase		200		..
(3) Local purchase		9,300		11,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
		<u>45,900</u>		<u>41,400</u>
(5) Deduct—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)	35,484	45,500	34,000	41,000
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army		8,47,700		7,26,000
(2) Central purchase . . . . .		..		1,10,000
(3) Local purchase		500		500
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		10,000
		<u>8,48,200</u>		<u>8,46,500</u>
(5) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		8,000		7,500
		<u>8,000</u>		<u>7,500</u>
Net expenditure under (e)	8,93,128	8,40,200	8,73,000	8,39,000
Carrid over	13,49,183	17,61,700	12,93,000	13,92,600

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

	Accounts, 1933-34, Rs.	Budget Estimate, 1934-35, Rs.	Revised Estimate, 1934-35, Rs.	Budget Estimate, 1935-36, Rs.
Brought forward	13,49,183	17,61,700	12,93,000	13,92,600
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		57,700		53,000
(2) Central purchase		100		100
(3) Local purchase		4,200		100
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		62,000		53,100
(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.		4,000		4,000
		5,000		5,000
Net expenditure under (f)	44,503	57,000	42,000	48,100
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		28,000		28,000
(2) Central purchase		56,000		40,000
(3) Local purchase		60,400		40,000
(4) Transfer of stores from non-military departments and Imperial stations.		100		..
(5) Customs duty		23,000		15,800
		1,67,500		1,23,800
(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		37,000
		20,000		37,000
Net expenditure under (g)	1,00,980	1,47,500	1,23,000	86,800
MINOR HEAD (h)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army		10,000		11,800
(2) Central purchase . . . . .		..		..
(3) Local purchase		1,000		200
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		11,000		12,000
(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. . . . .		..		..
	
Net expenditure under (h)	12,129	11,000	12,000	12,000
Carried over	15,06,795	19,77,200	14,70,000	15,39,500

MAIN HEAD 10.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	15,06,795	19,77,200	14,70,000	15,39,500
SUB-HEAD D.—PURCHASE AND SALE OF STORES—concl'd.				
MINOR HEAD (i).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army		72,100		72,000
(2) Central purchase		200		—
(3) Local purchase		600		500
(4) Transfer of stores from non-military departments and Imperial stations.		100		..
(5) Customs duty		3,000		5,000
		<u>76,000</u>		<u>77,500</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.		5,000		3,000
		<u>5,000</u>		<u>3,000</u>
Net expenditure under (i)	50,080	71,000	71,000	74,500
MINOR HEAD (j).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army		1,22,800		1,65,000
(2) Central purchase		15,000		10,000
(3) Local purchase		1,900		900
(4) Transfer of stores from non-military departments and Imperial stations.		100		100
(5) Customs duty		2,000		2,000
TOTAL		<u>1,41,800</u>		<u>1,78,000</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.		40,000		33,000
		<u>40,000</u>		<u>33,000</u>
Net expenditure under (j)	1,25,537	1,01,800	1,14,000	1,45,000
TOTAL SUB-HEAD D	16,82,412	21,50,000	16,55,000	17,59,000

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

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous		2,640		2,640
(2) Compensation for losses		1,000		2,000
(3) Language rewards		1,500		1,700
(4) Loss of cash		--		--
(5) Printing and stationery		54,000		49,000
(6) Anti-malarial measures		4,490		4,490
(7) Storage charges of Royal Air Force explosives on deposit in arsenals.		75,000		54,670
(8) Repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposit in arsenals		19,000		19,000
(9) Services rendered by Army transport		1,500		2,500
(10) <i>Deduct</i> —Credit on account of services rendered by R. A. F. transport to Army or M. E. S.		100		--
(11) Administration of telephones (excluding those of R. A. F. Headquarters)		18,500		18,500
(12) Indian combined transport service.		470		2,500
(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	1,53,510	2,28,000	1,63,000	2,07,000

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 decrease of Rs. 21 lakh in budget 1935-36 as compared with budget 1934-35 is due mainly to smaller storage charges in respect of explosives on deposit in arsenals.

MAIN HEAD 10.—

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a).—WORKS:				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes		45,000		..
(2) Accommodation—British personnel . . . . .		..		80,000
(3) Accommodation—Indian personnel		70,000*		1,26,000
(4) Accommodation—miscellaneous units . . . . .		..		..
(5) Hospitals . . . . .		..		..
(6) Depots, etc. . . . .		..		61,400
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous . . . . .		..		..
(10) Lands, communications and drainage		44,000		31,300
(11) Furniture		9,000		9,000
(12) Installations—Water . . . . .		..		5,000
(13) INSTALLATIONS—ELECTRICAL . . . . .		..		..
(14) Minor works		1,00,000		1,00,000
(15) Losses . . . . .		..		..
TOTAL MINOR HEAD (a)	2,90,794	2,68,000	3,30,000	4,12,700
MINOR HEAD (b).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,89,400		2,94,000
(2) Military roads in cantonments		28,700		29,400
(3) Military roads ex-cantonments		7,600		9,700
(4) Furniture		31,000		32,000
(5) Miscellaneous		1,96,700		1,92,300
TOTAL MINOR HEAD (b)	5,21,555	5,53,400	5,54,000	5,57,400
Carried over	8,12,349	8,21,400	8,84,000	9,70,100

* 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 and Indian 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 1935-36 is more than budget 1934-35 by Rs. 1·60 lakhs mainly due to larger provision for accommodation for the Indian Air Force and certain new works including the bomb stores at Quetta.

MAIN HEAD 10.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward	8,12,349	8,21,400	8,84,000	9,70,100
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		70,000		74,000
(2) Electrical		1,45,500		1,49,000
(3) Miscellaneous machinery		1,000		1,000
(4) Renewals . . . . .		..		..
TOTAL MINOR HEAD (c)	2,23,227	2,16,500	2,16,000	2,24,000
MINOR HEAD (d).—GENERAL CHARGES.				
Detailed heads—				
(1) Rent for hired buildings		1,400		1,600
(2) Rent of land		11,900		9,200
(3) Rates and taxes		1,400		1,400
(4) Payments for railway sidings and platforms		11,400		9,900
(5) Care of vacant buildings		3,100		3,000
(6) Miscellaneous		9,600		7,000
TOTAL MINOR HEAD (d)	34,871	38,800	39,000	32,100
MINOR HEAD (e).—ESTABLISHMENT	51,573	54,660	55,000	63,700
MINOR HEAD (f).—TOOLS AND PLANT	7,501	8,640	9,000	10,100
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	11,29,521	11,40,000	12,03,000	13,00,000
TOTAL INDIA	93,32,160	1,01,53,000	96,56,000	1,01,52,000

FOR THE YEAR 1935-36.

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ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for troop serving in India		26,67,000		28,00,000
(b) Furlough and voyage pay		1,40,000		1,28,000
(c) Marriage allowances and allotments		10,68,000		10,84,000
(d) Cost of sea transport		2,56,000		3,00,000
(e) Stores taken to India		10,000		11,000
(f) Educational and instructional charges		1,10,000		96,000
(g) Discharge gratuities		13,000		19,000
(h) National health insurance		16,000		17,000
(i) Unemployment insurance		28,000		48,000
(j) Contributory pensions act, 1925		48,000		50,000
(k) Miscellaneous		8,000		4,000
(l) Consolidated clothing allowances		12,000		12,000
(m) Leave and deputation salaries		8,000		6,000
(n) Sterling overseas pay		4,000		5,000
(o) Stores for India—				
(1) Aviation (air frames and engines)		13,96,000		25,20,000
(2) Aviation (stores)		16,54,000		17,79,000
(3) M. T. (vehicles)		1,33,000		29,000
(4) M. T. (spares)		27,000		27,000
(5) Clothing		13,000		20,000
(6) Ordnance (stores)		2,67,000		3,63,000
(7) Miscellaneous		1,07,000		94,000
(8) Publications and forms		27,000		27,000
TOTAL SUB-HEAD G.—ENGLAND	80,31,750	80,12,000	76,36,000	94,39,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Exchange on English expenditure other than on stores . . . . .				..
(2) Exchange on English expenditure on stores . . . . .				..
TOTAL	-12,968	..	-13,000	--
EXPENDITURE MAIN HEAD 10	1,73,50,942	1,81,65,000	1,72,79,000	1,95,91,000

FOR THE YEAR 1935-36.

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

EXPLANATIONS.

MAIN HEAD X—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Ra.	Rs.	Rs.	Ra.
RECEIPTS.				
India—				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		49,000		40,000
(2) Recoveries on account of stores issued on payment.		76,000		84,500
(3) <i>Deduct</i> —Refund of excise duty on payment issues of oil kerosine and petrol		..		2,500
TOTAL SUB-HEAD D.	1,48,605	1,25,000	1,56,000	1,22,000
SUB-HEAD E.—MISCELLANEOUS.				
(1) Credits for services rendered		15,000		7,000
(2) After credits below six pence in each case in respect of airmen transferred to Imperial payments:		..		..
(3) Miscellaneous receipts		14,000		14,000
(4) Indian combined transport service		..		4,000
TOTAL SUB-HEAD E.	37,046	29,000	26,000	25,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	26,115	24,000	31,000	26,000
TOTAL INDIA	2,11,766	1,78,000	2,13,000	1,73,000
SUB-HEAD G.—ENGLAND—				
1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India		4,000		5,000
2. Consolidated clothing allowances		7,000		7,000
3. Miscellaneous		7,000		5,000
4. Sale of surplus and obsolete stores		..		1,000
TOTAL SUB-HEAD G.—ENGLAND	34,808	18,000	34,000	18,000
SUB-HEAD H.—EXCHANGE	—8	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,46,568	1,96,000	2,47,000	1,91,000

FOR THE YEAR 1935-36.

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

EXPLANATIONS.

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

Heads:	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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.	1,64,611	...	1,64,611	1,82,000	..	1,82,000	1,66,000	...	1,66,000	1,78,000	...	1,78,000
B.—NAVY SURVEY DEPARTMENT.	75,042	...	75,042	72,000	..	72,000	72,000	...	72,000	79,000	...	79,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT .	9,59,940	...	9,59,940	9,58,000	—	9,58,000	9,66,000	...	9,66,000	9,89,000	...	9,89,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS . .	25,635	...	25,635	24,000	...	24,000	23,000	...	23,000	21,000	...	21,000
E.—DOCKYARDS AND WORKSHOP.	9,51,014	...	9,51,014	8,97,000	..	8,97,000	8,91,000	...	8,91,000	9,31,000	...	9,31,000
F.—PURCHASE AND SALE OF STORES	12,10,501	...	12,10,501	13,96,000	..	13,96,000	13,00,000	...	13,00,000	13,56,000	...	13,56,000
G.—PURCHASE AND HIRE OF SHIPS AND VESSELS . .	—18,970	...	—18,970	11,00,000	..	11,00,000	10,08,000	...	10,08,000	1,38,000	...	1,38,000
H.—EXPENDITURE ON WORKS.	2,34,007	...	2,34,007	2,53,000	..	2,53,000	2,43,000	...	2,43,000	2,32,000	...	2,32,000
I.—MISCELLANEOUS .	1,19,685	...	1,19,685	1,86,000	..	1,86,000	1,13,000	...	1,13,000	2,36,000	...	2,36,000
RECEIPTS .	...	2,84,619	—2,84,619	..	13,37,000	—13,37,000	...	13,24,000	—13,24,000	...	3,46,000	—3,46,000
TOTAL INDIA .	37,21,465	2,84,619	34,36,846	50,18,000	13,37,000	36,81,000	47,82,000	13,24,000	34,58,000	41,60,000	3,46,000	38,14,000
J.—England . .	25,16,999	20,297	24,96,702	24,63,000	7,000	24,56,000	24,90,000	23,000	24,67,000	19,33,000	6,000	19,27,000
K.—Exchange . .	—2,682	—33	—2,649	..	..	..	—4,000	...	—4,000	...	...	...
TOTAL .	62,35,783	3,04,883	59,30,899	74,81,000	13,44,000	61,37,000	72,68,000	13,47,000	59,21,000	60,93,000	3,52,000	57,41,000

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 has by an Act of Indian Legislature become the "Royal Indian Navy" with full-combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 119* officers, 42 warrant officers and 1,234 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding, Royal Indian Navy. The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence", "Hindustan" and "Indus". The fifth sloop "Indus" which has been under construction in England for the past two years is due to arrive in India, after she has taken part in the Silver Jubilee celebrations, in July 1935.

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie". The second patrol vessel "Baluchi" has been scrapped.

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy 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 Royal Indian Navy 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 Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy.

6. The grant for net expenditure on effective services for the year 1935-36, which allows for the restoration of the emergency cut in pay with effect from the 1st April 1935, and provides for additional funds required in connection with the various new measures to be introduced during the year, is Rs. 57.41 lakhs as against Rs. 61.37 lakhs for the year 1934-35. The decrease of Rs. 3.96 lakhs is as explained below :—

	In lakhs of Rs.
(i) Non-provision of funds for the 5th sloop "Indus"	—5.94
(ii) Restoration of the emergency cut in pay from 1st April 1935	+ 5.59
(iii) Additional funds required to finance new measures	+ 5.53
(iv) Replacement of certain unserviceable launches	+ 0.95
(v) Minor variations, net	— 0.9
	—3.96

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

7. Sub-Head A.—
and
8. Sub-Head B.— } Variations are small.

9. Sub-Head C.—The increase of Rs. 31 lakh is due mainly to the restoration of the emergency cut in pay and an increase in the number of men.

10. Sub-Head D.—Variation is small.

11. Sub-Head E.—The increase of Rs. 34 lakh is due mainly to the restoration of the emergency cut in pay (26) and provision for the construction of craft in replacement of certain launches (35) partly counterbalanced by decrease in normal expenditure.

* Includes 23 Officers appointed in the Indian mercantile marine department and 3 officers employed on marine transport duties.

EXPLANATIONS—*contd.*

12. *Sub-Head F.*—The decrease of Rs. 40 lakh is due mainly to larger purchases in England partly counterbalanced by provision for the construction of craft in replacement of certain un-serviceable launches ('60).

13. *Sub-Head G.*—The provision under this head includes Rs. 1.36 lakhs to meet carry-forward liabilities in respect of the sloop 'Indus.'

14. *Sub-Head H.*—The decrease of Rs. 21 lakh is due to smaller maintenance and general charges.

15. *Sub-Head I.*—The increase of Rs. 1 lakh occurs mainly under reserve for emergent Naval Measures.

16. *Sub-Head J.*—The decrease of Rs. 5.30 lakhs is due mainly to non-provision of funds for the sloop "Indus" (5.94) partly counterbalanced by larger purchase of stores (.52)—there is a saving in India on this account.

Receipts.—The decrease of Rs. 9.92 lakhs is due mainly to smaller transfer from the Kidderpore Dockyard Suspense account to meet the cost of the sloop "Indus." The budget for 1935-36 provides for Rs. 1.36 lakhs on this account as against Rs. 10.98 lakhs in 1934-35.

EXPLANATIONS—*concl.*

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.

EXPENDITURE.

SUB-HEAD A.—GENERAL SUPERVISION.

DETAILED HEADS—

5	6	(1) Pay of officers . . .		1,04,530		1,11,070
		(2) Allowance to Naval Commander-in-Chief .		10,000		10,000
32	29	(3) Pay of establishments .		49,040		36,820
		(4) Incidental and mis- cellaneous expenses .		8,800		5,640
		(5) Printing and station- ery charges		21,000		20,000
		(6) <i>Deduct</i> — Recoveries from the Persian Gulf Lighting Service Fund		5,000		5,000
		<i>Deduct</i> —Emergency cut in pay		6,370		530
TOTAL SUB-HEAD A .			1,64,611	1,82,000	1,66,000	1,78,000

SUB-HEAD B.—MARINE SURVEY DEPARTMENT.

DETAILED HEADS—

6	6	(1) Pay of officers . . .		60,970		63,800
9	9	(2) Pay of establishments		11,030		12,440
		(3) Incidental and mis- cellaneous expenses .		3,000		3,000
		<i>Deduct</i> —Emergency cut in pay		3,000		240
TOTAL SUB-HEAD B .			75,042	72,000	72,000	79,000

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
114	116	(1) Pay of officers and warrant officers .	5,10,060		5,10,400
994	1,064	(2) Pay of men .	4,60,950		4,67,120
		(3) Incidental and miscellaneous expenses . .	12,700		14,000
		<i>Deduct</i> —Emergency cut in pay	25,710		2,520
TOTAL SUB-HEAD C .		9,59,940	9,58,000	9,68,000	9,89,000

SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.**MINOR HEAD (a)—FUEL DEPOTS IN THE PERSIAN GULF, MUSCAT—**

Detailed heads.

3	..	(1) Pay of establishment .	1,200		..
		(2) Incidental and miscellaneous expenses .	50		—
		<i>Deduct</i> —Emergency cut in pay	..		
TOTAL MINOR HEAD (a) .		793	1,250	1,000	..
		Carried over .	793	1,250	1,000

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.		1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		792	1,250	1,000	..
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—<i>contd.</i>					
MINOR HEAD (b)—FUEL DEPOTS IN THE PERSIAN GULF, HENJAM.—					
Detailed heads—					
13	13	(1) Pay of establishments.	7,080		6,190
3	3	(2) Pay of medical personnel	2,460		2,460
		(3) Cost of drugs and hospital stores	1,160		1,100
		(4) Incidental and miscellaneous expenses	2,500		1,000
<i>Deduct</i> —Emergency cut in pay			..		..
TOTAL MINOR HEAD (b) .		9,586	13,200	11,000	10,750
MINOR HEAD (c) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH—					
Detailed head—					
(1) Rent of coal godown .			..		..
TOTAL MINOR HEAD (c) .		1,200	..	..	..
MINOR HEAD (d) LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF.					
		6,027	..	1,000	250
MINOR HEAD (e) MARINE TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA.					
Detailed heads—					
11	11	(1) Pay of establishments	7,900		7,830
		(2) Contingencies and miscellaneous expenses	1,950		2,190
<i>Deduct</i> —Emergency cut in pay			300		20
TOTAL MINOR HEAD (e) .		8,030	9,550	10,000	10,000
TOTAL SUB-HEAD D .		25,635	24,000	23,000	21,000
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	14,820		14,820
4	4	(2) Pay of establishments	8,450		8,850
147	146	(3) Pay of yard craft establishments	79,770		79,660
<i>Deduct</i> —Emergency cut in pay			2,300		180
TOTAL MINOR HEAD (a) .		1,06,172	1,00,740	1,00,000	1,03,150
Carried over .		1,06,172	1,00,740	1,00,000	1,03,150

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1934-	1935-	1933-34,	Estimate,	Estimate,	Estimate,
35.	36.	Rs.	1934-35,	1934-35.	1935-36,
			Rs.	Rs.	Rs.
Brought forward .		1,06,172	1,00,740	1,00,000	1,03,150
SUB-HEAD E.—DOCKYARD AND WORKSHOP—<i>concl'd.</i>					
MINOR HEAD (b)—DOCKYARD PROPER,					
NAVAL STORE OFFICER'S DEPARTMENT—					
Detailed heads—					
2	2	(1) Pay of officers .	20,990		21,300
34	34	(2) Pay of establishments	57,740		58,600
		<i>Deduct—Emergency cut in pay</i>	3,910		320
TOTAL MINOR HEAD (b) .		73,386	74,820	74,000	79,580
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
6	6	(1) Pay of officers .	73,410		74,380
32	29	(5) Pay of establishments	55,210		50,890
		<i>Deduct—Emergency cut in pay</i>	5,480		490
TOTAL MINOR HEAD (c) .		1,15,868	1,23,140	1,21,000	1,24,780
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Officer-in Charge.	5,260		5,400
54	54	(2) Pay of Constables	20,450		20,450
		<i>Deduct—Emergency cut in pay</i>	350		20
TOTAL MINOR HEAD (d) .		23,951	25,360	25,000	25,830
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers .	12,960		12,960
2	2	(2) Pay of establishments	1,480		1,510
		<i>Deduct—Emergency cut in pay</i>	660		50
TOTAL MINOR HEAD (e) .		13,422	13,780	14,000	14,420
MINOR HEAD (f) WAGES OF WORKMEN AND LABOURERS—					
Detailed heads—					
(1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships .			6,28,840		6,38,250
(2) <i>Deduct—Labour charges on buildings (transferred to Sub-Head H)</i> .			60,000		55,750
(3) <i>Deduct—Labour charges for other departments of the Central Government,</i>			37,000		37,000
<i>Deduct—Emergency cut in pay</i>			14,410		1,000
TOTAL MINOR HEAD (f) .		5,85,743	5,17,430	5,23,000	5,44,500
Carried over .		9,18,542	8,55,270	8,57,000	8,92,260

MAIN HEAD 11—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1934.	1935-	1933-34.	Estimate,	Estimate,	Estimate,
35.	36.	Rs.	1934-35.	1934-35.	1935-36.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		9,18,542	8,55,270	8,57,000	8,92,260
SUB-HEAD E.—DOCKYARD AND WORKSHOP—contd.					
MINOR HEAD (g)—MISCELLANEOUS—					
Detailed heads—					
14	14	(1) Pay of military ac- counts establishment em- ployed on disbursement of wages of workmen .	28,220		29,450
		(2) Miscellaneous expenses and contingencies .	14,830		9,400
		<i>Deduct</i> —Emergency cut in pay	1,320		110
TOTAL MINOR HEAD (g) .		32,472	41,730	34,000	38,740
TOTAL SUB-HEAD E. .		9,51,014	8,97,000	8,91,000	9,31,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES.					
MINOR HEAD (a)—INDIAN NAVAL STORES—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other forma- tions	1,95,800		2,27,500
		(2) Purchase for stock .	3,44,200		3,61,000
		(3) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government .	19,000		24,000
TOTAL MINOR HEAD (a) .		4,94,687	5,21,000	5,28,000	5,64,500
MINOR HEAD (b)—PROVISIONS AND WATER—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other forma- tions	2,06,000		2,01,000
		(2) Purchase for stock .	6,000		1,000
		(3) <i>Deduct</i> —Value of issues on payment to other departments of the Cen- tral Government .	2,000		2,000
TOTAL MINOR HEAD (b) .		1,88,227	2,10,000	2,00,000	2,00,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—					
Detailed heads—					
		(1) Purchase for H. M. I. ships and other forma- tions	40,000		5,000
		(2) Purchase for stock .	14,000		28,000
		(3) <i>Deduct</i> —Value of issues on payment to other departments of the Cent- ral Government . . .	2,000		2,000
TOTAL MINOR HEAD (c) .		27,581	52,000	35,000	31,000
Carried over .		7,10,495	7,83,000	7,63,000	7,95,500

NAVY. (INCLUDING STORES)—*contd.*

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
Brought forward	7,10,495	7,83,000	7,63,000	7,95,500
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,15,000		1,05,000
(2) Purchase for stock		55,000		55,000
(3) Purchase for naval subsidised vessels		2,000		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)	1,37,712	1,52,000	1,42,000	1,42,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations		2,08,000		2,00,000
(2) Purchase for stock		5,000		3,000
(3) Purchase for naval subsidised vessels		1,60,000		1,20,000
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (e)	3,16,000	3,73,000	3,51,000	3,23,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		3,000		3,000
(2) Purchase for stock		30,000		35,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (f)	37,622	33,000	35,000	38,000
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		12,000		12,000
(2) Purchase for stock		5,000		5,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (g)	8,451	17,000	17,000	17,000
Carried over	12,10,280	13,58,000	13,08,000	13,15,500

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	12,10,280	13,58,000	13,08,000	13,15,500
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) .	4,529	5,000	5,000	5,000
MINOR HEAD (j) STORES FOR WORKS ON INDIAN NAVAL BUILDINGS.				
Detailed heads—				
(1) Purchases .		69,000		53,000
(2) <i>Deduct</i> —Value of stores transferred to buildings (Sub-head H.) .		69,000		53,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (j) .	—55,030	..	—49,000	..
MINOR HEAD (k)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores .		30,000		30,000
(2) Freight and miscellaneous expenditure .		2,000		4,500
TOTAL MINOR HEAD (k) .	50,722	32,000	35,000	34,500
TOTAL SUB-HEAD F. .	12,10,501	13,96,000	13,00,000	13,58,000

NAVY. (INCLUDING STORES)—*contd.*

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS—				
Detailed heads—				
(1) Purchase of ships and vessels		10,98,000*		1,36,000*
(2) Hire of ships and ves- sels		2,000		2,000
TOTAL SUB-HEAD G.	<u>—18,970</u>	<u>11,00,000</u>	<u>10,08,000</u>	<u>1,38,000</u>
SUB-HEAD H.—EXPENDITURE ON WORKS—				
Detailed heads—				
(1) Major Works . . . . .		..		14,000
(2) Minor Works		17,000		3,000
(3) Maintenance		1,12,000		1,05,000
(4) General charges		1,25,000		1,11,400
(5) Establishments		800		500
(6) Tools and plant		200		108
(7) <i>Deduct</i> —Value of im- ported stores used on works		2,000		2,000
TOTAL SUB-HEAD H.	<u>2,34,007</u>	<u>2,53,000</u>	<u>2,43,000</u>	<u>2,32,000</u>
SUB-HEAD I.—MISCELLANEOUS—				
MINOR HEAD (a) MISCELLANEOUS—				
Detailed heads—				
(1) Maintenance of naval arms		45,000		44,500
(2) Piloting and towing, etc. of H. M.'s Indian ships		10,000		11,500
(3) Passage and conveyance of officers and men		30,000		30,000
(4) Cost of leave conces- sion passages		35,000		36,500
(5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations		1,000		1,000
(6) Allowances to R. I. N. officers for passing in foreign and oriental languages		500		2,000
(7) Fees and allowances to examiners and interpre- ters		800		800
(8) Medical comforts		2,200		2,200
(9) Miscellaneous		5,500		5,500
(10) Losses of cash . . . . .		..		..
(11) Reserve with F. O. C. R. I. N. for emergent naval measures		11,000		1,08,000
<i>Deduct</i> —Emergency cut in pay . . . . .		..		80
TOTAL MINOR HEAD (a)	<u>..</u>	<u>1,41,000</u>	<u>..</u>	<u>2,41,920</u>
MINOR HEAD (b)—				
<i>Deduct</i> —Recoveries on account of family allot- ments		4,850		5,770
MINOR HEAD (c)—				
<i>Deduct</i> —Recoveries on account of voluntary overseas contributions under health and pension schemes		150		150
TOTAL SUB-HEAD I	<u>1,19,685</u>	<u>1,36,000</u>	<u>1,13,000</u>	<u>2,36,000</u>
TOTAL INDIA	<u>37,21,465</u>	<u>60,18,000</u>	<u>47,82,000</u>	<u>41,60,000</u>

* To be financed from the Kidderpore Dockyard suspense account.

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1933-34. Rs.	Budget Estimate, 1934-35. Rs.	Revised Estimate, 1934-35. Rs.	Budget Estimate, 1935-36. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.		13,44,000		13,44,000
(b) Leave pay, furlough allowances and deputation salaries		2,28,000		2,28,000
(c) Sterling overseas pay		4,000		3,000
(d) Allowances, etc., of probationers		17,000		18,000
(e) Stores for India		7,74,000		2,32,000
(f) Miscellaneous		96,000		1,08,000
TOTAL SUB-HEAD J.	25,16,999	24,63,000	24,90,000	19,33,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.				
	—2,682	..	—4,000	..
TOTAL EXPENDITURE MAIN-HEAD 11	62,35,782	74,81,000	72,68,000	60,93,000
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		33,000		25,000
(2) Direct supplies		17,000		18,050
(3) <i>Deduct</i> —Refund of excise duty on payment issues of oil kerosine and petrol . . . . .		..		50
TOTAL MINOR HEAD (a)	39,167	50,000	63,000	43,000
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works		13,000		13,000
(2) Direct Supplies		27,000		27,000
TOTAL MINOR HEAD (b)	95,120	40,000	45,000	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		20,000
(2) Direct supplies		20,000		20,000
TOTAL MINOR HEAD (c)	48,529	60,000	45,000	40,000
TOTAL SUB-HEAD A.	1,82,816	1,50,000	1,53,000	1,23,000

NAVY. (INCLUDING STORES)—*concl'd.*

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire		2,000		4,000
(2) Hire of yard craft		3,000		2,000
(3) Hire of vessels . . . . .		..		4,000
(4) Sale proceeds of surplus and obsolete vessels		1,000		1,000
(5) Sale proceeds of surplus and obsolete stores and waste		40,000		40,000
(6) Sale proceeds of cloth- ing to crew		2,000		2,000
TOTAL SUB-HEAD B.	81,522	48,000	1,29,000	53,000
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		1,36,000
(3) Receipts from works		18,000		18,000
(4) Contribution from other Governments and De- partments in respect of leave and passage con- cessions		9,000		2,000
(5) Other miscellaneous items		14,000		14,000
TOTAL SUB-HEAD C.	20,281	11,39,000	10,42,000	1,70,000
TOTAL INDIA	2,84,619	13,37,000	13,24,000	3,46,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payments . . . . .		..		..
(2) Miscellaneous		7,000		6,000
TOTAL SUB-HEAD D.	20,297	7,000	23,000	6,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND.				
	—33	..	..	..
Total Receipts Main Head XI	3,04,883	13,44,000	13,47,000	3,52,000

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

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

SUMMARY OF ESTIMATES.

Sub-heads.	Account, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1/I.—ARMY	8,51,42,670	47,18,113	8,04,24,557	8,49,27,000	43,44,000	8,05,88,000	8,53,84,000	48,63,000	8,05,21,000	8,55,84,000	45,60,000	8,10,24,000
2/II.—ROYAL AIR FORCE.	4,92,860	...	4,92,860	4,46,000	..	4,46,000	4,83,000	..	4,83,000	5,46,000	..	5,46,000
3/III.—ROYAL INDIAN NAVY.	8,52,448	13,960	8,38,488	8,97,000	3,000	8,94,000	8,61,000	3,000	8,53,000	8,58,000	3,000	8,50,000
TOTAL	8,64,87,978	47,32,073	8,17,55,905	8,62,70,000	43,47,000	8,19,23,000	8,67,28,000	48,71,000	8,18,57,000	8,69,88,000	45,68,000	8,24,20,000

EXPLANATIONS.

Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 4.97 lakhs. The increase is mainly due to larger payments to His Majesty's Government towards retired pay of the British Forces for service in India (4.61) and larger payments on account of pensions in England (3.23). The increase is partly counterbalanced by larger receipts from the War office on account of contribution in respect of pensionary charges of Indian troops (1.72).

2. Revised 1934-35 (net) is more than Budget 1934-35 (net) by Rs. .66 lakh. The increase occurs mainly under payments to the War office towards retired pay of the British troops on the basis of the latest estimates (3.22) and larger payments on account of pensions in England (1.16). The increase is partly counterbalanced by larger receipts from the War office on account of contribution in respect of pensionary charges of Indian troops (3.94).

MAIN HEAD 1/I.—ARMY.

SUMMARY OF ESTIMATES.

Sub-Head.	Accounts, 1931-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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.
IN INDIA—												
A.—REWARDS FOR MILITARY SERVICES	10,60,164	7,952	10,52,212	11,13,000	12,000	11,01,000	11,90,400	12,000	11,78,400	10,35,800	10,000	10,25,800
B.—PENSIONS	3,53,67,877	7,11,345	3,46,56,532	3,54,13,000	6,46,000	3,47,67,000	3,53,99,600	5,94,000	3,43,05,600	3,54,32,400	6,13,000	3,48,14,400
TOTAL—INDIA	3,64,28,041	7,19,297	3,57,08,744	3,65,26,000	6,58,000	3,58,68,000	3,65,90,000	6,06,000	3,59,84,000	3,64,68,000	6,28,000	3,58,40,000
C.—ENGLAND	4,87,57,483	40,02,297	4,47,55,191	4,84,01,000	39,86,000	4,47,15,000	4,38,79,000	42,64,000	4,46,15,000	4,91,16,000	39,32,000	4,51,84,000
D.—EXCHANGE	—42,859	—3,431	—39,378	..	..	..	—85,000	—7,000	—78,000	..	..	..
TOTAL—MAIN HEAD 1/I	8,51,42,670	47,18,113	8,04,24,557	8,49,27,000	43,44,000	8,05,83,000	8,53,84,000	48,63,000	8,05,21,000	8,55,84,000	45,60,000	8,10,24,000

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 pensions payable from army estimates to officers and men on foreign service

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

Ordinary pensions.

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

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

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

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

	Rs.	Rs.
Followers, class I	4	5
Sepoys and analogous ranks	4	5
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. and I. A. V. C.)	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 1935-36 (net) is less than Budget 1934-35 (net) by Rs. 75 lakh. The decrease is mainly due to the fact that Budget 1934-35 included provision for the cost of medals issued to troops who took part in operations N.-W. F. 1930-31, Burma 1930-32, and Mohmand—1933.

B.—*Pensions*.—Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 47 lakh. The increase is mainly due to a larger provision made for equated payments in respect of the commutation of pensions (2,56) partly counterbalanced by a decrease in pension payments (2,34).

C.—*England*.—Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 4.69 lakhs. The increase is mainly due to a larger provision for payments to the War Office on account of British Forces for service in India (3.44) and for Pensions (3.23) partly counterbalanced by larger receipts from His Majesty's Imperial Government on account of the contribution in respect of Indian troops serving overseas (1.72).

MAIN HEAD I.—

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	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.		29,800		35,900
(2) Annuities and gratuities		19,800		18,900
(3) Jangi-Inams		9,46,900		9,53,500
(4) Decorations and Medals		1,16,500		27,300
TOTAL SUB-HEAD A	10,60,164	11,13,000	11,90,400	10,35,600
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families		29,85,500		24,13,000
(2) Pensions and Gratuities to Indians and their families		3,09,05,600*		3,12,44,000*
(3) Indian Military Service Family Pensions		1,50,000		1,30,000
(4) Miscellaneous		3,21,300		3,39,000
(5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		7,72,500		9,00,300
(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		2,78,100		4,06,100
(8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		..
TOTAL SUB-HEAD B	3,53,67,877	3,54,13,000	3,53,99,600	3,54,32,400
TOTAL INDIA	3,64,28,041	3,65,26,000	3,65,90,000	3,64,68,000

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

ARMY.

	Accounts, 1923-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India		1,53,52,000	1,56,74,000	1,56,96,000
(b) Pensions and gratuities to Europeans and their families		2,87,17,000	2,88,59,000	2,90,40,000
(c) Pensions and gratuities to Indians and their families		30,000	30,000	30,000
(d) Indian Military Service Family Pensions		42,00,000	42,12,000	42,54,000
(e) Miscellaneous		1,02,000	1,04,000	96,000
TOTAL SUB-HEAD C.—ENGLAND	4,87,57,488	4,84,01,000	4,88,79,000	4,91,16,000
SUB-HEAD D.—EXCESS OR EXPENDITURE IN ENGLAND				
	—42,859	..	—85,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,51,42,670	8,49,27,000	8,53,84,000	8,55,84,000

MAIN HEAD I.—ARMY—*concl'd.*

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		600		600
(2) Decorations and Medals		11,400		9,400
TOTAL SUB-HEAD A.	7,952	12,000	12,000	10,000
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions		4,20,000		3,80,000
(2) Miscellaneous receipts		2,26,000		2,38,000
TOTAL SUB-HEAD B.	7,11,345	6,46,000	5,94,000	6,18,000
TOTAL INDIA	7,19,297	6,58,000	6,06,000	6,28,000
SUB-HEAD C.—ENGLAND—				
(1) Subscriptions towards Indian Military Service Family Pensions		6,72,000	7,32,000	7,06,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		29,74,000	33,68,000	31,46,000
(3) Miscellaneous		40,000	1,64,000	80,000
TOTAL SUB-HEAD C.—ENGLAND	40,02,297	36,86,000	42,64,000	39,32,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND	-3,481	..	-7,000	..
TOTAL—RECEIPTS—MAIN HEAD I	47,18,113	43,44,000	48,63,000	45,60,000

FOR THE YEAR 1935-36.

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MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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	120	..	120	3,000	..	3,000	3,000	..	3,000	1,500	..	1,500
B.—PENSIONS	30,267	..	30,267	23,000	..	23,000	8,000	..	8,000	7,500	..	7,500
TOTAL—INDIA	30,387	..	30,387	26,000	..	26,000	11,000	..	11,000	9,000	..	9,000
C.—ENGLAND	4,62,672	..	4,62,672	4,20,000	..	4,20,000	4,73,000	..	4,73,000	5,37,000	..	5,37,000
D.—EXCHANGE	-199	..	-199	..	..	..	-1,000	..	-1,000	..	..	..
TOTAL—MAIN 2/II	4,92,860	..	4,92,860	4,46,000	..	4,46,000	4,83,000	..	4,83,000	5,46,000	..	5,46,000

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 equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 1 lakh due mainly to larger payment of contribution to His Majesty's Government towards the retired pay of British personnel.

MAIN HEAD 2/II.—ROYAL AIR FORCE.

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities . . . . .		..		..
(2) Decorations and medals		3,000		1,500
TOTAL SUB-HEAD A	120	3,000	3,000	1,500
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families . . . . .		..		200
(2) Pensions and gratuities to Indians and their families		17,000		2,000
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		6,000		5,300
(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	30,267	23,000	8,000	7,500
TOTAL INDIA	30,387	26,000	11,000	9,000
SUB-HEAD C.—ENGLAND.				
(1) Contribution towards the retired pay of R. A. F. British personnel for service in India	4,62,672	4,20,000	4,73,000	5,37,000
SUB-HEAD D.—EXCHANGE	—199	..	—1,000	..
TOTAL EXPENDITURE MAIN HEAD 2	4,92,860	4,46,000	4,83,000	5,46,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
(1) Fractional differences . . . . .		..		..
(2) Decorations and medals . . . . .		..		..
TOTAL SUB-HEAD A . . . . .	..	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts . . . . .	..	..	..	..
SUB-HEAD C.—EXCHANGE.	..	..	..	..
Total Receipts—Main Head II . . . . .	..	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1933-34.			Budget Estimate, 1934-35.			Revised Estimate, 1934-35.			Budget Estimate, 1935-36.		
	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.	1,42,407	1,169	1,41,238	1,66,000	2,000	1,64,000	1,44,000	2,000	1,42,000	1,50,000	2,000	1,48,000
B.—ENGLAND.	7,10,729	12,830	6,97,899	7,31,000	1,000	7,30,000	7,18,000	6,000	7,12,000	7,08,000	6,000	7,02,000
C.—EXCHANGE.	—688	—39	—649	..	..	..	—1,000	...	—1,000	...	...	...
TOTAL MAIN HEAD 3/III.	8,52,448	13,960	8,38,488	8,97,000	3,000	8,94,000	8,61,000	8,000	8,53,000	8,58,000	8,000	8,50,000

FOR THE YEAR 1935-36.

MAIN HEAD 3/III ROYAL INDIAN NAVY.

	Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,36,300		1,21,300
(2) Pensions paid under Admiralty scheme		3,700		3,700
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		2,000		2,000
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		19,000		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		4,000
(7) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		..
Total Sub-Head A.	1,42,407	1,66,000	1,44,000	1,50,000
SUB-HEAD B.—ENGLAND.				
(1) R. I. N. retired pay and miscellaneous pensions		7,31,000	7,18,000	7,08,000
Total Sub-Head B.	7,10,729	7,31,000	7,18,000	7,08,000
SUB-HEAD C.—EXCHANGE.				
	—688	..	—1,000	..
Total Expenditure—Main Head 3.	8,52,448	8,97,000	8,61,000	8,58,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		2,000		2,000
TOTAL SUB-HEAD A.	1,169	2,000	2,000	2,000
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous	12,830	1,000	6,000	6,000
SUB HEAD C.—EXCHANGE.				
	—39	..	..	..
TOTAL RECEIPTS MAIN HEAD III	13,960	3,000	8,000	8,000

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.
2. Budget 1935-36 is less than Budget 1934-35 by Rs. '44 lakh based on past actuals.

50/XXXVIII.—DEFENCE RESERVE FUND.

DEFENCE SERVICES ESTIMATES

50 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

Accounts, 1933-34.	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
Rs.	Rs.	Rs.	Rs.
50. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund 69,70,821	—49,75,000	34,98,000	—56,62,000

RESERVE FUND.**EXPLANATIONS.**

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

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