

BUDGET ESTIMATES
OF
EXPENDITURE ON DEFENCE SERVICES
(ARMY, AIR FORCES AND ROYAL INDIAN NAVY)
FOR THE YEAR
1939-40
AND OF
CONNECTED RECEIPTS.

NEW DELHI,
28th February, 1939.

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GENERAL SUMMARY OF ESTIMATES.

DEFENCE SERVICES ESTIMATES

Heads,	Accounts, 1937-38			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.
58 XLVII DEFENCE SERVICES— EFFECTIVE	45,56,99,740	4,82,56,726	40,74,43,014	43,78,08,000	5,15,66,000	38,62,42,000	44,41,87,000	5,44,21,000	38,97,66,000	46,22,85,000	8,29,89,000	37,92,96,000
59 XLVIII DEFENCE SERVICES— NON-EFFECTIVE	8,44,96,620	42,81,385	8,02,15,235	8,50,07,000	44,03,000	8,06,04,000	8,54,39,000	46,33,000	8,08,06,000	8,62,88,000	45,37,000	8,17,51,000
60 TRANSFERS TO FROM DEFENCE RESERVE FUND.	-1,54,76,249	...	-1,54,76,249	-1,50,46,000	...	-1,50,46,000	-87,72,000	...	-87,72,000	-92,47,000	...	-92,47,000
TOTAL	*52,47,20,111	5,25,38,111	*47,21,82,000	50,77,69,000	5,59,69,000	45,18,00,000	52,08,54,000	5,90,54,000	46,18,00,000	53,93,26,000	8,75,26,000	45,18,00,000

* This is exclusive of expenditure on the Defence and Military Finance Departments amounting to Rs. 13,00,067.

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

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

Major Head $\frac{58}{XLVII}$ —Defence Services—Effective (Sub-divided into twelve main 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., 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.—Air Forces (including stores).

Head 11/XI.—Royal Indian Navy (including stores).

Head 12/XII.—Q uetta Reconstruction.

Major Head $\frac{59}{XLVIII}$ —Defence Services—Non-effective (sub-divided into three main account heads) :—

Head 1/I.—Army.

Head 2/II.—Air Forces.

Head 3/III.—Royal Indian Navy.

Major Head. 60—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Defence Department of the Government of India 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 1939-40 BETWEEN INDIA AND ENGLAND.

	Indic.	England.	Total.
	Rs.	(1 £=Rs. 13½). Rs.	Rs.
EXPENDITURE—			
58.—DEFENCE SERVICES—EFFECTIVE—			
1.—FIGHTING SERVICES	13,21,74,000	3,06,23,000	16,27,97,000
2.—ADMINISTRATIVE SERVICES	6,61,31,000	42,18,000	7,03,49,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,96,59,000	33,35,000	3,29,94,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,99,49,000	10,30,000	2,09,79,000
5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., A. F. AND R. I. N.)	3,47,38,000	3,22,07,000	6,69,45,000
6.—SPECIAL SERVICES . . . . .	..	..	..
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND MISCELLANEOUS	2,04,32,000	75,30,000	2,79,62,000
8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,68,48,000	3,78,000	3,72,26,000
9.—AUXILIARY AND TERRITORIAL FORCES	58,28,000	..	58,28,000
10.—AIR FORCES (INCLUDING STORES)	1,14,51,000	1,11,69,000	2,26,20,000
11.—ROYAL INDIAN NAVY (INCLUD- ING STORES)	71,43,000	9,14,000	80,57,000
12.—QUETTA RECONSTRUCTION	64,91,000	37,000	65,28,000
TOTAL	37,08,44,000	9,14,41,000	46,22,85,000
59.—DEFENCE SERVICES—NON- EFFECTIVE—			
1. ARMY	3,76,23,000	4,70,45,000	8,46,68,000
2. AIR FORCES	66,000	5,19,000	5,85,000
3. ROYAL INDIAN NAVY	1,69,000	8,66,000	10,35,000
TOTAL	3,78,58,000	4,84,30,000	8,62,88,000
60.—TRANSFERS FROM DEFENCE RESERVE FUND			
	—92,47,000	..	—92,47,000
TOTAL EXPENDITURE	39,94,55,000	13,98,71,000	53,93,26,000

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1939-40 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13).	Total.
	Rs.	Rs.	Rs.
RECEIPTS--			
XLVII.—DEFENCE SERVICES—EFFECTIVE—			
I.—FIGHTING SERVICES	3,90,000	5,60,73,000	5,64,63,000
II.—ADMINISTRATIVE SERVICES	20,42,000	30,000	20,72,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	81,81,000	..	81,81,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	65,000	1,000	66,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. F. S., A. F. AND R. I. N.)	1,14,98,000	1,46,000	1,16,44,000
VI.—SPECIAL SERVICES . . . . .	..	..	..
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	9,42,000	2,29,000	11,71,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	26,44,000	1,000	26,45,000
IX.—AUXILIARY AND TERRITORIAL FORCES	10,000	..	10,000
X.—AIR FORCES (INCLUDING STORES)	2,22,000	49,000	2,71,000
XI.—ROYAL INDIAN NAVY (INCLUDING STORES)	4,22,000	16,000	4,38,000
XII.—QUETTA RECONSTRUCTION	28,000	..	28,000
TOTAL	2,64,41,000	5,65,45,000	8,29,89,000
XLVIII.—DEFENCE SERVICES—NON EFFECTIVE—			
I. ARMY	9,00,000	36,31,000	45,31,000
II. AIR FORCES . . . . .	..	..	..
III. ROYAL INDIAN NAVY	3,000	3,000	6,000
TOTAL	9,03,000	36,34,000	45,37,000
TOTAL RECEIPTS	2,73,47,000	6,01,79,000	8,75,26,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER.	...	...	13,39,77,000	...	...
B.—MISCELLANEOUS	...	...	—22,73,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,70,000	...	...
D.—ENGLAND	3,06,23,000	...	...	...	...
TOTAL	3,06,23,000	...	13,21,74,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	31,92,000	...	...	...
B.—EDUCATION	...	39,01,000	...	...	...
C.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,18,51,000	30,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	52,000	18,85,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	9,11,000	80,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	1,37,77,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
I.—MEDICAL SERVICES	12,000	...	1,38,30,000	...	...
J.—MILITARY ACCOUNTS OFFICES	...	...	...	...	...
K.—ECCLIASTICAL ESTABLISHMENTS	4,00,000	...	...	...	...
L.—CANTONMENTS	21,25,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	17,49,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	14,62,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,20,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	2,85,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
R.—ENGLAND	42,18,000	...	...	...	...
TOTAL A	67,55,000	76,13,000	2,81,06,000	22,90,000	1,55,26,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)					
A.—MEDICAL STORE DEPOTS AND WORK- SHOPS	...	...	...	...	...
B.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,86,000	...	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	28,86,000	1,95,13,000
D.—GRASS FARMS	...	...	...	41,20,000	...
E.—DAIRY FARMS	...	...	...	...	...
F.—ENGLAND	33,35,000	...	...	...	...
TOTAL	33,35,000	...	1,86,000	70,06,000	1,95,13,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	...	17,07,000	13,77,000	11,96,000	20,53,000
B.—STAFF OF COMMANDS	...	26,70,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADE	...	86,41,000	...	...	...
D.—ENGLAND	10,30,000	...	...	...	...
TOTAL	10,30,000	1,30,18,000	13,77,000	11,96,000	20,53,000
HEAD 6.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., A. F. AND B. I. N.)—					
A.—R. I. A. S. C.	...	...	...	2,24,73,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	6,63,000	...
C.—I. A. O. C.	...	...	...	...	1,15,68,000
D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT	...	...	...	...	34,000
E.—ENGLAND	3,22,07,000	...	...	...	...
TOTAL	3,22,07,000	...	...	2,31,36,000	1,16,02,000
CARRIED OVER	7,39,50,000	2,06,31,000	16,18,43,000	3,36,28,000	4,86,94,000

FOR THE YEAR 1939-40 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

Director General Indian Medical Service.	Assistant Military Sec- retary (Per- sonal) to His Excellency the Com- mander-in- Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Account- ant General.	Deputy Secretary Revision Defence Department.	Air Officer Command- ing, Air Forces.	Unallo- cated.	Total.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	13,39,77,000
...	—22,73,000
...	4,70,000
...	8,06,23,000
...	16,27,97,000
...	81,92,000
...	89,01,000
...	1,18,81,000
...	19,37,000
...	10,01,000
...	1,87,77,000
1,71,000	1,71,000
...	96,88,000	...	...	...	1,88,42,000
...	96,88,000
...	4,00,000
...	21,25,000
...	17,49,000
...	14,62,000
...	5,20,000
...	2,85,000
...	2,00,000	2,00,000
...	42,18,000
1,71,000	96,88,000	...	...	2,00,000	7,03,49,000
29,54,000	29,54,000
...	1,88,000
...	1,95,13,000
...	28,86,000
...	41,20,000
...	83,85,000
29,54,000	8,29,94,000
...	4,27,000	1,00,000	3,02,000	...	14,76,000	...	...	86,38,000
...	26,70,000
...	86,41,000
...	10,30,000
...	4,27,000	1,00,000	3,02,000	...	14,76,000	...	...	2,09,79,000
...	2,24,73,000
...	6,63,000
...	1,15,68,000
...	84,000
...	3,22,07,000
...	6,89,45,000
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	...	2,00,000	35,40,64,000

DEFENCE SERVICES ESTIMATES

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.
58.—DEFENCE SERVICES—EFFECTIVE— <i>contd.</i>					
BROUGHT FORWARD.	7,39,50,000	2,06,31,000	16,18,43,000	3,36,28,000	4,86,94,000
- HEAD 6.—SPECIAL SERVICES—	...	...	...	...	...
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,05,000	...	...	1,59,66,000	...
B.—HIRED TRANSPORT, ETC. . . . .	...	...	...	8,16,000	...
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS— . . . . .	...	...	...	20,40,000	...
D.—MISCELLANEOUS . . . . .	...	...	...	...	...
E.—ENGLAND	75,30,000	...	...	...	...
TOTAL	76,35,000	...	...	1,88,22,000	...
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES).	3,78,000*	...	...	3,68,48,000	...
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES . . . . .	...	...	58,28,000	...	...
HEAD 10.—AIR FORCES (INCLUDING STORES)	1,11,69,000*	...	...	...	...
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	80,57,000†	...	...	...	...
HEAD 12.—QUETTA RECONSTRUCTION.	37,000*	...	...	64,91,000	...
59.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY	4,70,45,000*	...	3,76,23,000	...	...
HEAD 2.—AIR FORCES	5,19,000*	...	...	...	...
HEAD 3.—ROYAL INDIAN NAVY	10,35,000‡	...	...	...	...
TOTAL	4,85,99,000	...	3,76,23,000	...	...
GRAND TOTAL	14,98,25,000	2,06,31,000	20,52,94,000	9,57,89,000	4,86,94,000

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Government at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these objects is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget or savings in the sanctioned Budget.

* Expenditure incurred
† Includes Rs. 9,14,000
‡ Includes Rs. 8,66,000

THE YEAR 1938-39 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*contd.*

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.	Deputy Secretary Revision Defence Department.	Air Officer Commanding, Air Forces.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	...	2,00,000	85,40,64,000
...
...	1,60,71,000
...	8,16,000
...	20,40,000
...	15,05,000	15,05,000
...	75,30,000
...	15,05,000	2,79,62,000
...	2,72,26,000
...	58,28,000
...	1,14,51,000	...	2,26,20,000
...	80,57,000
...	65,28,000
...	8,46,68,000
...	66,000	...	5,85,000
...	10,35,000
...	66,000	...	8,62,88,000
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	1,15,17,000	17,05,000	84,85,73,000

Departments and generally no new expenditure whether initial or recurring, is incurred except with their ment and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities officers being again allocated by them to the various local administrative areas for effective primary control. Their grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses

in England.
for expenditure in England.
for expenditure in England.

STRENGTHS OF PERSONNEL AND ANIMALS.

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

Comparative statement of authorised establishments on 1st April 1938 and 1st April 1939.

1	1939.							1938								
	Officers with King's Com-missions.	Indian Com-mis-sioned Officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians	Follow-ers.	Indian res-ervists.	Officers with King's Com-missions.	Indian Commis-sionea-officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian re-sevists
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ARMY.																
—FIGHTING UNITS—INDIA PROPER.																
(1) Cavalry	419	13	2,256	327	10,202	...	4,575	1,980	443	16	2,820	327	10,255	...	5,364	1,930
(2) Artillery	476	5	8,170	198	11,010	...	3,780	2,432	541	5	8,441	197	11,016	...	3,889	2,731
(3) Engineers—Sappers and Miners.	147	3	153	190	9,022	39	640	2,350	147	3	158	199	9,100	89	665	2,350
(4) Infantry	2,344	142	33,730	1,935	82,799	2	7,677	23,560	2,530	135	37,114	1,980	84,751	2	7,900	23,560
(5) Signal Service	143	3	1,968	70	3,787	27	776	675	143	3	1,938	71	3,817	27	801	625
(6) Tank Corps	44	...	528	...	...	...	115	...	83	...	953	...	...	...	223	...
(7) Indian Supplementary Reserve.	...	...	...	...	...	...	...	255	...	...	...	...	...	...	...	255
(8) Railway Nucleus Reserve .	1	...	1	...	...	2	3	650	1	...	1	...	...	2	3	650
TOTAL FIGHTING UNITS	3,574	166	46,856	2,720	1,16,820	70	17,566	31,902	3,938	162	51,475	2,774	1,18,945	70	18,850	32,151
I.—STAFF (inclusive of personnel of Administrative Services,—																
(1) Army Headquarters	169	...	96	26	...	714	361	...	165	...	90	22	...	739	365	...
(2) Command Headquarters	92	...	58	3	19	103	2	...	116	...	72	4	19	133	3	...
(3) Districts and Brigades	324	...	224	...	111	428	15	...	312	...	224	...	97	426	26	...
(4) Embarkation Staff	10	...	21	1	2	53	45	...	10	...	21	1	2	53	45	...
(5) Railway Transport Staff	1	...	18	...	3	2	...	...	1	...	18	...	3	2	...	...
(6) Miscellaneous	9	...	29	2	3	6	71	...	9	...	29	2	3	5	71	...
TOTAL STAFF	605	...	446	32	135	1,306	494	...	612	...	454	29	121	1,358	510	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)																
	107	...	193	6	98	69	514	...	117	...	196	6	95	64	505	...
IV.—EDUCATIONAL ESTABLISHMENTS																
	72	...	165	49	72	450	400	11	75	...	175	50	67	449	381	6

V.—ROYAL INDIAN ARMY SERVICE CORPS.	375	...	291	267	13,190	1,308	3,621	4,672	422	...	441	276	13,501	1,420	4,731	5,362
Deduct—Numbers taken against Item II.	70	...	28	1	116	260	32	...	65	...	36	1	116	244	32	...
Balance	305	...	263	266	13,074	1,048	3,589	4,672	357	...	406	275	13,385	1,176	4,699	5,362
VI.—INDIAN ARMY ORDNANCE CORPS	279	...	777	31	2,722	1,333	2,952	517	219	...	666	14	1,588	1,126	1,479	85
Deduct—Numbers taken against Item II.	31	...	18	...	...	...	...	...	31	...	20	...	...	...	...	...
Balance	248	...	759	31	2,722	1,333	2,952	517	188	...	646	14	1,588	1,126	1,479	85
VII.—MEDICAL SERVICES	889	53	770	571	4,143	...	4,541	8,522	879	59	780	598	4,118	...	4,541	3,335
Deduct—Numbers taken against Item II.	63	...	14	1	...	...	...	...	64	...	14	1	...	...	...	...
Balance	826	53	765	570	4,143	...	4,541	8,522	815	59	766	597	4,118	...	4,541	3,335
VIII.—VETERINARY SERVICES	61	17	4	122	519	53	88	77	61	16	4	123	544	57	91	77
Deduct—Numbers taken against Item II.	18	...	...	...	...	8	...	...	18	...	...	...	...	8	...	...
Balance	43	17	4	122	519	45	88	77	43	16	4	123	544	49	91	77
IX.—REMOUNT SERVICES	35	...	10	9	150	277	217	...	35	...	12	9	148	279	214	...
Deduct—Numbers shown against Item II.	6	...	...	...	...	8	...	...	6	...	...	...	...	8	...	...
Balance	29	...	10	9	150	269	217	...	29	...	12	9	148	271	214	...
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).	338	61	87	139	243	5,583	1,996	169	342	61	93	128	246	5,673	2,003	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	121	...	227	27	9	...	121	...	122	...	225	27	9	...	121	...
XII.—AIR FORCES	246	19	1,927	6	286	518	876	20	259	11	1,910	5	226	520	833	...
ROYAL INDIAN NAVY	113	...	58	...	1,854	142	27	...	103	...	50	...	1,835	83	29	...
MILITARY ENGINEER SERVICES (INCLUDING QUETTA RE-CONSTRUCTION).	286	...	197	...	...	1,522	537	...	265	...	196	...	...	1,522	537	...
TOTAL	6,913	816	51,957	8,977	1,40,125	12,355	33,918	40,890	7,265	809	56,608	4,037	1,40,827	12,361	84,793	41,185

Note 1.—Departmental officers (e.g., Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 2 and 10.

Note 2.—Matrons are included in columns 4 and 12.

Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 6 and 13. Civilian gazetted officers of subordinate services are also included in columns 5 and 13.

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

Note 5.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishments on 1st April, 1939 will be 810 excluding 9 in the employ of Political Department.

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

1	1939.										1938.						
	Officers with King's Com-missions.	Indian Com-missioned Officers.	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.	Indian Com-missioned officers.	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	16	17	
II.—STAFF—																	
(1) Army Headquarters—																	
Commander-in-Chief and Personal Staff.	6	...	...	2	2	...	2	4	...	6	...	2	2	...	2	4
Military Secretary's Branch	5	...	...	6	2	...	42	19	...	5	...	6	2	...	42	19
General Staff Branch	49	...	...	35	6	...	114	77	...	48	...	34	5	...	117	77
Adjutant General's Branch	34	...	...	12	6	...	148	96	...	34	...	12	6	...	148	96
Quartermaster General's Branch	31	...	...	16	3	...	113	64	...	33	...	11	4	...	114	64
Master General of Ordnance Branch.	42	...	...	25	7	...	283	98	...	84	...	22	...	...	297	98
Central Revision Section.	2	...	...	...	...	...	12	3	...	2	...	...	...	...	12	3
Principal Supply Officer's Com-mittee.	...	...	...	...	...	...	...	...	...	3	...	3	...	...	7	4
TOTAL ARMY HEADQUARTERS	169	...	...	96	26	...	714	361	...	165	...	90	22	...	739	365
(6) Miscellaneous—																	
Military Prisons and Detention Barracks.	2	...	...	23	...	...	...	9	...	2	...	23	...	...	...	9
Personal Staff of Governor General Garrison Quartermasters, Rest Camps, etc.	7	...	...	6	2	...	3	6	...	7	...	6	2	...	3	62
TOTAL MISCELLANEOUS	9	...	...	29	2	...	6	71	...	9	...	29	2	...	3	71
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—																	
Staff College	43	...	...	4	...	1	10	22	...	53	...	5	...	2	3	21
Headquarters Weapon Training and Mechanisation Path-marhi.	2	...	...	...	...	...	3	...	...	2	...	...	...	...	2	...
Small Arms School, Pachmarhi	9	...	...	26	2	31	5	54	...	9	...	26	2	31	3	54
Small Arms and Mechanisation School, Ahmednagar.	21	...	...	112	2	25	7	50	...	21	...	115	1	21	7	42
Physical Training—																	
Command Gymnasia	...	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...
Ambala School	6	...	...	9	...	15	6	26	...	6	...	9	...	15	6	26
Equitation School	6	...	...	7	...	12	15	296	...	6	...	6	1	12	15	296
Senior Officers' School	7	...	...	6	...	5	5	7	...	7	...	6	...	5	5	7
Artillery School	7	...	...	12	...	...	4	38	...	7	...	12	...	...	4	38
Education of Military Medical pupils.	...	...	...	...	...	...	12	...	...	...	...	...	...	...	12	...
Army Signal School	6	...	...	18	2	9	2	21	...	6	...	18	2	9	2	21
TRAINING ESTABLISHMENTS	107	...	...	193	6	98	69	514	...	117	...	196	6	95	64	505

IV. - EDUCATIONAL ESTABLISHMENT—

Supervising and inspecting staff																
Army Headquarters	1	...	...	...	3	...	...	1	...	...	...	...	3	...	...	...
Commands and Districts	18	...	13	14	...	...	...	21	...	19	16	...	...	221	...	...
Garrison Schools, British troops	...	...	104	...	...	229	...	...	...	102	...	...	...	...	...	...
Garrison Schools, Indian troops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School of Education, Headquarters, and Educational wing.	8	...	9	8	18	38	30	8	8	13	8	14	38	22	...	...
Chemical Warfare School	3	...	8	1	20	2	2	...	3	9	1	19	1	2	...	...
Lawrence Royal Military School, Sansar	2	...	3	...	...	84	70	...	2	4	...	...	84	70	...	...
Lawrence Military Asylum, Abu	...	...	3	...	...	2	...	...	...	3	...	...	...	2	...	...
Prince of Wales' Royal Indian Military College, Dehra Dun.	10	...	3	...	...	16	49	...	10	3	...	...	16	49	...	...
Kitchener College, Nowgong	4	...	8	4	4	18	21	...	4	8	4	4	18	21	...	...
King George's Royal Military Schools.	3	...	6	20	24	19	104	...	3	6	19	24	27	99	...	...
Board of Examiners	1	...	...	...	...	3	2	...	1	...	...	...	3	2	...	...
Indian Military Academy, Dehra Dun.	22	...	8	2	6	36	122	3	22	8	2	6	36	116	6	...
TOTAL EDUCATIONAL ESTABLISHMENTS.	72	...	165	49	72	450	400	11	75	...	175	50	67	449	381	6

V.—ROYAL INDIAN ARMY SERVICE

Corps—																
Army Headquarters	18	...	...	...	...	...	...	18	...	...	...	...	...	...	...	...
Command Headquarters	11	...	4	...	19	47	...	14	...	5	...	19	41	...	...	...
District Headquarters	37	...	14	...	97	181	...	29	...	20	...	97	171	...	...	...
Embarkation Staff	4	...	10	1	...	32	32	4	...	10	1	...	32	32	...	...
Training Institutions	...	...	...	...	17	...	...	...	...	...	...	15	...	692	1,859	...
Supply Companies and Supply Depots.	123	...	148	80	117	691	1,859	...	131	...	141	80	123	692	1,859	...
Animal Transport	49	...	37	127	9,718	113	1,443	1,834	50	...	37	127	9,684	115	1,445	2,092
Mechanical Transport units	49	...	33	48	2,737	100	204	2,838	76	...	136	57	3,100	200	1,813	3,270
E. I. A. S. O. Training Group	19	...	15	11	485	45	77	...	19	...	15	11	458	46	78	...
School of Cookery	1	...	4	...	...	1	6	...	1	...	4	...	...	1	6	...
Reserve for leave, etc.—																
Mechanical Transport	16	...	1	...	...	12	...	...	83	...	49	...	...	36	...	...
Animal Transport	10	...	3	...	...	8	...	...	9	...	3	...	...	8	...	...
Supply Service	88	...	22	...	...	78	...	...	89	...	21	...	...	78	...	...
TOTAL ROYAL INDIAN ARMY SERVICE CORPS	375	...	291	267	13,190	1,308	3,621	4,672	422	...	441	276	13,501	1,420	4,731	5,362

VI.—INDIAN ARMY ORDNANCE

Corps—																
Army Headquarters	15	...	18	...	...	...	...	...	15	...	20	...	...	...	...	...
Command Headquarters	5	...	12	...	...	17	...	...	5	...	13	...	...	17	...	...
District Headquarters	11	...	24	...	...	22	...	...	11	...	26	...	...	22	...	...
Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing.	96	...	433	5	1,086	806	81	85	95	...	436	5	1,099	804	81	85
L. A. O. C. School of Instruction	9	...	5	7	702	45	37	...	3	...	4	1	19	11	...	...
Mechanical Transport Maintenance units.	35	...	88	11	505	130	1,480	432	...	...	...	...	...	...	...	...

FOR THE YEAR 1939-40.

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

1	1939.							1938.								
	Officers with King's Com-missions.	Indian Com-mis-sioned officers.	British other ranks.	Indian Officers with Viceroy's Com-mission.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	Indian Com-mis-sioned Officers.	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	16	17
VI.—INDIAN ARMY ORDNANCE CORPS—<i>contd.</i>																
Technical Inspectors, M. T.	18	...	8	...	25	16	15	...	14	...	8	...	21	12	15	...
Headquarters Maintenance Group M. T.	...	...	...	...	...	...	...	...	5	...	3	...	31	20	66	...
Heavy Repairs shops, M. T.	26	...	43	6	116	112	1,038	...	27	...	58	6	140	97	1,071	...
Central Mechanical Transport Stores Depot.	14	...	12	...	9	133	111	...	18	...	13	...	15	125	116	...
Vehicle Reserve Depot	5	...	5	2	266	15	171	...	5	...	7	2	254	15	113	...
Experimental Section, M. T.	4	...	8	...	13	4	19	...	3	...	8	...	9	3	17	...
Reserve for leave:—																
Ordnance	24	...	73	...	...	...	...	...	23	...	70	...	...	...	...	...
Mechanical Transport	17	...	48	...	...	33	...	...	...	...	...	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS.	279	...	777	81	2,722	1,933	2,952	517	219	...	666	14	1,588	1,126	1,479	85
VII.—MEDICAL SERVICES—																
Royal Army Medical Corps—																
Army Headquarters	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...
Command Headquarters	8	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
District Headquarters	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
Embarkation Staff	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
J. H. C., etc.	4	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
Hospitals	213	...	353	...	...	...	...	...	213	...	353	...	...	...	...	...
Military Food Laboratory	1	...	7	...	...	...	...	...	1	...	7	...	...	...	...	...
School of Education	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
	268	...	361	...	...	...	...	...	268	...	361	...	...	...	...	...
Indian Medical Service—																
Army Headquarters	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Command Headquarters	3	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
District Headquarters	22	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Medical Store Depots and Workshops.	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Inspectorates of Armaments & Chemical Defence Research Estt.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Indian Hospital Corps	6	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...
Hospitals	200	...	153	...	...	...	...	...	193	...	159	...	...	...	...	...
Ordnance Factories	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Kitchener College, Nowgong	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Reserve for leave, etc.	51	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...
	294	53	...	...	...	...	...	...	288	59	...	...	...	...	...	...
Army Dental Corps—																
Army Headquarters	1	...	1	...	...	...	...	...	1	...	1	...	...	...	...	...
Hospitals	26	...	41	...	...	...	...	...	25	...	40	...	...	...	...	...
	27	...	42	...	...	...	...	...	26	...	41	...	...	...	...	...

Indian Medical Department																
Army Headquarters	...	...	2	1	...	...	...	...	...	...	2	1	...	...	...
Command Headquarters	...	...	7	...	...	...	...	...	...	...	7	...	...	...	...
District Headquarters	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...
Embarkation staff	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...
Indian Hospital Corps	...	...	239	1368	39	...	...	...	27*	...	241	1393	10	...	...
Hospitals	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...
E. I. Military College, Dehra Dun	...	...	6	5	...	...	...	...	...	...	6	5	...	...	...
Medical Store Depots and Workshops	...	...	6	8	...	...	...	...	...	...	6	7	...	...	...
Army Ordnance and Clothing Factories	...	...	2	2	...	...	...	...	...	...	2	2	...	...	...
Inspectorates of Armaments and Chemical Defence Research Estt.	...	...	2	2	...	...	...	...	...	...	2	2	...	...	...
Remount Depots	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...
Lawrence Royal Military School, Sandisar	...	...	1	3	...	...	...	...	...	...	1	3	...	...	...
King George's Royal Military School	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...
Indian Military Academy	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...
Education of Military Medical pupils.	...	...	1	1	...	...	...	...	...	...	1	1	...	...	...
Kitchner College, Nowgong	...	...	1	1	...	...	...	...	...	...	1	1	...	...	...
Governor-General's Body Guard	...	...	39	...	...	...	...	...	...	...	39	...	...	...	...
Quartermaster Hospitals	...	...	60	118	...	...	...	...	...	...	60	118	...	...	...
Reserve for leave, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	30	...	333	549	39	...	...	...	27	...	335	579	10	...	...
Female Nurses, etc.—																
Army Headquarters	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Hospitals	269	...	43	...	...	...	...	...	269	...	43	...	...	...	...
	270	...	43	...	...	...	...	...	270	...	43	...	...	...	...
Indian Hospital Corps																
	22	4,104	...	4,541	3,522	19	4,108	...	4,541	3,335
TOTAL MEDICAL SERVICES																
	889	53	779	571	4,143	...	4,541	3,522	879	69	780	598	4,118	...	4,541	3,335
VIII.—VETERINARY SERVICES—																
Army Headquarters	2	2
Command Headquarters	4	8	4	8
Districts	12	12
Veterinary hospitals including the Central Laboratory, Lahore	32	17	3	120	515	40	84	77	34	16	3	121	540	44	87	77
Army Veterinary Schools	4	...	1	2	4	2	2	...	4	...	1	2	4	2	2	...
Veterinary Record office	3	2	3	2	...
Reserve for leave, etc.	7	5
	61	17	4	122	519	53	88	77	61	16	4	123	544	57	91	77
TOTAL VETERINARY SERVICES																
IX.—REMOUNT SERVICES—																
Army Headquarters	2	2
Command Headquarters	4	8	4	8
Remount depots	14	...	10	...	3	83	150	...	14	...	11	...	3	85	150	...
Breeding operations	10	6	...	186	64	...	10	...	1	...	6	186	64	...
Remount Squadron	3	147	...	3	3	145
Leave Reserve	5	5
	35	...	10	9	150	277	217	...	35	...	12	9	145	279	214	...
TOTAL REMOUNT SERVICES																

* Departmental officers.

† Includes short service officers.

‡ Includes 12 lady Sub-assistant Surgeons.

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

1	1939.								1938.							
	Officers with King's Com-missions. Officers.	Indian Com-mis-sioned Officers.	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.	Indian Com-mis-sioned Officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	India, reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
X.—MISCELLANEOUS ESTABLISHMENTS—																
Governor General's Bodyguard	2	...	...	5	110	...	62	...	2	...	...	5	110	...	60	...
Governor General's Band . . . . .	...	...	28	...	...	...	6	...	...	...	28	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army	120	60	...	...	...	...	...	...	120	60	...	...	...	...	...	...
Medical Store depots and Work-shops	2	...	...	...	...	223	422	...	2	...	...	...	...	222	422	...
Bakeries . . . . .	...	...	...	...	...	...	885	...	...	...	...	...	...	...	885	...
Butcheries . . . . .	...	...	...	...	...	...	28	169	...	...	...	...	...	...	28	169
Grass Farms	15	...	22	18	64	84	15	...	16	...	27	23	77	105	16	...
Dairy Farms	5	...	4	7	10	318	13	...	5	...	...	...	...	297	11	...
Ordnance and Clothing Factories	45	1	10	...	1	706	71	...	45	1	12	...	1	714	71	...
Inspectorates Armaments and Chemical Defence Research Estt.	36	...	12	...	23	113	...	...	36	...	14	...	23	111	...	...
Controlled Flour Mills . . . . .	...	...	...	...	...	6	1	...	...	...	...	...	...	6	1	...
Military accounts offices	53	...	...	87	...	3,550	432	...	53	...	...	87	...	3,607	439	...
Ecclesiastical establishments	5	...	...	...	...	346	...	...	5	...	...	...	...	346	...	...
Administration of Cantonments	25	...	...	17	...	226	50	...	27	...	...	8	...	255	50	...
Recruiting Staff	24	...	...	5	35	3	9	...	24	...	...	5	35	3	9	...
Hill Sanitaria and depots . . . . .	...	...	10	...	...	...	...	...	...	...	10	...	...	...	...	...
Military Attaches	1	...	...	...	...	1	...	...	1	...	...	...	...	...	1	...
Vocational Training Establish-ments . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Technical Examination Branch	5	...	1	...	...	7	2	...	5	...	1	...	...	7	2	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	338	61	87	139	243	5,583	1,996	169	342	61	93	128	246	5,673	2,003	169
XI.—AUXILIARY AND TERRITORIAL FORCES.																
Auxiliary Force	42	...	188	...	...	...	121	...	43	...	186	...	...	121	...	...
Territorial Force	79	...	89	27	9	...	...	...	79	...	89	27	9	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	121	...	227	27	9	...	121	...	122	...	225	27	9	...	121	...

II—AIR FORCES

Squadrons and staff at Group. Wing Stations, and Wing Headquarters.	167	...	1,100	1	96	74	487	...	168	...	1,143	1	93	83	464	...
Indian Air Force	2	19	27	...	*164	...	52	20	7	11	35	...	107*	...	46	...
Staff College, Ometta . . .	1	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
R. A. F. Education	8	...	...	1	...	8	...	...	8	...	...	...	1	...	8	...
Royal Air Force Medical Service	10	...	27	...	...	...	...	...	10	...	27	...	...	...	...	...
Aircraft depot	25	...	520	1	17	265	187	...	25	...	521	1	17	264	184	...
Aircraft park	12	...	147	...	9	105	109	...	17	...	172	...	9	105	98	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	21	...	16	3	...	66	41	...	22	...	12	2	...	63	41	...
TOTAL AIR FORCES	246	19	1,927	6	286	518	876	20	259	11	1,810	5	228	520	833	...

* Includes apprentices for Indian Air Force.

FOR THE YEAR 1939-40.

DEFENCE SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1939 AND 1st APRIL 1938.

	1939.					1938.				
	Horses.	Foals.	Mules.	Fullocks.	Camels.	Horses.	Foals.	Mules.	Bullocks.	Camels.
ARMY.										
I.—FIGHTING UNITS—										
(1) Cavalry	10,307	674	3,676	...	...	11,593	...	...	...	...
(2) Artillery	4,522	17	384	...	...	6,163	706	3,676	...	...
(3) Engineers—Sappers and Miners	174	...	...	26	...	232	17	384	26	...
(4) Infantry	700	103	4,835	...	...	1,147	103	4,549	...	...
(5) Signals	1,037	6	554	...	...	6	554	...	...	...
TOTAL FIGHTING UNITS	16,740	800	9,449	26	...	19,140	832	9,163	26	...
II.—INDIAN ARMY SERVICE CORPS—										
Animals Transport . . . . .	...	390	12,960	...	106	...	390	12,960	...	106
Supplies . . . . .	...	10	...	...	...	...	10	...	...	...
III.—VETERINARY SERVICES.										
	9	63	...	1,185	...	9	63	...	...	...
IV.—REMOUNT SERVICES										
	(a) 6,796	...	(b) 3,656	...	...	(a) 5,646	...	(b) 3,656	1,185	...
V.—TRAINING ESTABLISHMENTS.										
	140	...	12	...	...	145	...	12	...	...
VI.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard	92	...	...	...	...	92	...	...	...	...
Field Ambulance . . . . .	...	50	30	...	...	...	50	30	...	...
TOTAL INDIA PROPER AND BURMA.	23,777	1,313	26,107	1,211	106	25,032	1,345	25,821	1,211	106

(a)	1939.	1938.	(b)	1939.	1938.
Horses	3,034	1,884	Mules	800	600
Horses Stallion	313	313	Mules young stock	2,700	2,700
Brood mare and foals	114	114	Donkeys stallions	212	212
Horses, young stock	3,335	3,335	" mares	50	50
			" foals and yearling	94	94
			" young stock		
	6,796	5,614		3,656	3,656

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.
1/I.—FIGHTING SERVICES	16,51,13,926	2,17,12,810	14,34,01,116	15,62,90,000	2,38,11,000	13,24,79,000	16,85,54,000	2,41,03,000	14,44,51,000	16,27,97,000	5,64,63,000	10,63,34,000
2/II.—ADMINISTRATIVE SERVICES	6,83,06,700	20,34,922	6,62,71,778	6,95,24,000	21,32,000	6,73,92,000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	3,71,42,523	68,33,905	3,03,08,618	3,24,92,000	75,09,000	2,49,83,000	3,48,02,000	90,24,000	2,57,78,000	3,29,94,000	81,81,000	2,48,13,000
4/IV.—ARMY HEAD-QUARTERS, STAFF OF COMMANDS, ETC	2,05,83,830	60,273	2,04,73,557	2,10,59,000	66,000	2,09,93,000	2,09,03,000	1,08,000	2,07,95,000	2,09,79,000	66,000	2,09,13,000
5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., A. F. AND R. I. N.)	5,14,70,677	1,22,97,691	3,91,72,986	4,91,12,000	1,18,80,000	3,72,32,000	4,17,06,000	1,17,59,000	2,99,47,000	6,69,45,000	1,16,44,000	5,53,01,000
6/VI.—SPECIAL SERVICES	70,71,267	5,583	70,65,684	...	3,000	—3,000	17,41,000	...	17,41,000	...	...	...
7/VII.—TRANSPORTATION, CONSTRUCTION, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,92,13,657	11,87,976	2,80,45,681	2,67,66,000	11,50,000	2,56,16,000	2,86,16,000	12,44,000	2,53,72,000	2,79,82,000	11,71,000	2,67,91,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,43,01,220	34,08,083	3,08,93,137	3,92,93,000	43,70,000	3,49,23,000	3,58,34,000	43,13,000	3,15,21,000	3,72,26,000	26,45,000	3,45,81,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	58,20,746	15,848	58,04,898	57,80,000	18,000	57,62,000	58,01,000	10,000	57,91,000	58,28,000	10,000	58,18,000
10/X.—AIR FORCES (INCLUDING STORES).	2,00,47,792	2,60,858	1,97,86,934	2,16,67,000	2,44,000	2,14,23,000	2,18,92,000	2,95,000	2,15,97,000	2,26,20,000	2,71,000	2,23,49,000
11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES)	67,47,682	4,23,853	63,23,829	82,80,000	3,47,000	79,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000
12/XII.—QUETTA RECONSTRUCTION	99,29,720	34,924	98,94,796	75,45,000	36,000	75,09,000	85,45,000	10,37,000	75,08,000	65,28,000	28,000	65,00,000
Deduct—Transfer from the Defence Reserve Fund	45,56,99,740	...	40,74,43,014	43,78,08,000	5,15,66,000	3862,42,000	44,41,87,000	5,44,21,000	38,97,66,000	46,22,85,000	8,29,89,000	37,92,96,000
	...	...	...	1,49,25,000	...	1,49,25,000	87,65,000	...	87,65,000	91,33,000	...	91,33,000
TOTAL	45,56,99,740	4,82,56,726	40,74,43,014	42,28,83,000	5,15,66,000	37,13,17,000	43,54,22,000	5,44,21,000	38,10,01,000	45,31,52,000	8,29,89,000	37,01,63,000

FOR THE YEAR 1939-40.

23

Approximate annual effective cost of typical units.

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Field Regt. (Royal Artillery Horsed) Lower Establishment.	Field Coy. (Sappers and miners).	Army co-operation squadron of the Air Forces, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance)	9,31,130	10,73,810	3,86,990	3,47,730	9,22,040	1,74,220	4,84,460
2. Provisions	1,36,869	2,07,045	34,858	50,432	1,43,548	22,453	34,160
3. Clothing	58,850	83,260	26,600	25,640	59,290	12,090	19,620
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	72,510	55,277	31,515	30,748	58,109	11,209	26,270
5. Travelling and carriage of stores	78,628	1,10,205	14,528	15,349	78,047	6,097	21,000
6. Animals and forage	1,83,937	11,240	1,46,511	9,368	1,60,197	8,042	..
7. Stores	87,536	66,616	67,142	40,362	1,15,892	11,478	5,34,000
8. Miscellaneous	14,970	13,980	9,820	7,520	15,070	980	9,940
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance	2,18,600	3,29,590	..	..	2,13,740	2,370	2,19,700
Total	17,83,030	19,51,023	7,17,964	5,27,149	17,65,933	2,48,939	13,49,150
or roundly	17,83,000	19,51,000	7,18,000	5,27,000	17,66,000	2,49,000	13,49,000

FOR THE YEAR 1939/40.

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—FORCES IN INDIA PROPER	14,01,58,912	6,00,888	13,95,58,024	13,13,18,000	2,00,000	13,11,18,000	13,82,36,000	2,00,000	13,80,36,000	13,39,77,000	1,50,000	13,38,27,000
B.—MISCELLANEOUS	—29,48,536	478	—29,49,014	—25,83,000	2,000	—25,85,000	—20,76,000	...	—20,76,000	—22,73,000	...	—22,73,000
C.—INDIAN INFANTRY SERVING AT HONGKONG	4,05,004	2,38,517	1,66,487	4,00,000	2,50,000	1,50,000	4,00,000	2,00,000	2,00,000	4,70,000	2,40,000	2,30,000
D.—ENGLAND	2,76,41,768	2,09,81,040	66,60,128	2,71,85,000	2,33,59,000	37,76,000	3,18,27,000	2,35,79,000	82,48,000	3,06,23,000	5,60,73,000	—2,54,50,000
E.—EXCHANGE	—1,43,222	—1,08,713	—34,509	...	...	...	1,67,000	1,24,000	43,000	...	...	...
TOTAL HEAD 1/I	16,51,13,928	2,17,12,810	14,34,01,116	15,82,90,000	2,38,11,000	13,24,79,000	16,85,54,000	2,41,03,000	14,44,51,000	18,27,97,000	5,64,63,000	10,83,34,000

EXPLANATIONS.

Budget 1939-40 is less than budget 1938-39 by 261 lakhs due mainly to :—

(i) The provision in this head for the increase in the contribution from His Majesty's Government towards certain capital expenditure and maintenance of the Defence Services in India, and

(ii) Return of certain British units to the Imperial Establishment without replacement.

The decrease under (i) and (ii) is partly counterbalanced by increased provision for the pay of officers and British soldiers following improvements in pay and conditions of service sanctioned, during 1938-39, for British troops in the United Kingdom and elsewhere overseas.

MAIN HEAD I.—

DETAIL OF SUB.

	Un'ts.	Officers with King's commissions.		Indian Commissioned officers.	Total.	1939-40. Numbers.		Viceroy's warrant officers. Class III.	Indian other ranks and civilian.	Followers.	
		British officers.	Indian officers.			British other ranks.	Commissioned officers.				
EXPENDITURE.											
A.—Forces in India proper—											
(a) Cavalry—											
(1) British Cavalry	4	108	...	...	108	2,256	...	...	14	381
(2) Indian Cavalry	21	281	30	13	324	...	327	6 18	10,164	4,194	
	...	389	30	13	432	2,256	327	6 18	10,178	4,575	
(b) Artillery—											
(1) Royal Horse Artillery	3	18	...	...	18	607	2	...	140	253
(2) Field Artillery	10	230	...	...	230	6,108	32	...	1,296	2,176
(3) Mountain Artillery	6	126	...	...	126	36	131	...	7,045	783
(4) Medium Artillery	2	38	...	...	38	948	8	...	308	108
(5) Heavy Artillery	2	14	...	...	14	198	3	...	130	21
(6) Anti aircraft Artillery	1	5	...	...	5	227	...	...	...	12
(7) Training Centres, Depots, etc.	3	23	...	...	23	45	22	...	1,366	173
(8) Indian Field Artillery	1	19	3	5	27	1	...	2 11	712	254	
		473	3	5	481	8,170	198	2 11	10,997	3,780	
(c) Engineers	3	139	8	3	150	153	190	2 4	9,055	640	
(d) British Infantry—											
(1) British Infantry Battalions.	39	975	...	...	975	33,780	...	...	...	2,145
(2) Training Company for ditto	1	1	...	...	1	...	2	...	85	7
(e) Indian Infantry—											
(1) Indian Infantry battalions, Active.	75	860	90	142	1,092	...	1,260	24 84	52,665	3,600	
(2) Indian Infantry Battalions, Gurkhas	20	260	...	...	260	...	440	...	18,173	1,182
(3) Indian Infantry Battalions, Training	17	83	...	...	83	...	83	...	745	68
(i) Headquarters	75	75	...	...	75	...	150	...	11,025	675
(ii) Companies		2,254	90	142	2,486	33,780	1,935	24 84	82,693	7,677	
(f) Royal Tank Corps—											
(1) Light Tank Companies	3	33	...	...	33	418	...	...	...	105
(2) R. T. C. Depot	1	11	...	...	11	110	...	...	...	10
(g) Indian Signal Corps											
		44	...	...	44	528	...	...	...	115
		143	...	3	146	1,968	70	...	1	3,813	776
(h) Reservists—											
(1) Cavalry	...	...	...	...	...	...	...	...	1,980	...
(2) Artillery	...	...	...	...	...	...	...	...	2,432	...
(3) Engineers	...	...	...	...	...	...	...	...	2,350	...
(4) Infantry	...	...	...	...	...	...	...	...	23,560	...
(5) Signal Service	...	...	...	...	...	...	...	...	675	...
(6) Railway Nucleus Reserve.	...	1	...	...	1	1	...	...	652	3
(7) Supplementary Reserve.	...	...	...	...	...	...	...	...	255	...
		1	...	...	1	1	...	...	31,904	3
Total A.—Forces in India proper		3,443	131	166	3,740	46,856	2,720	34 118	1,48,640	17,566	
B.—Miscellaneous	...	122	...	60	182	...	6	...	110	62	
C.—Indian Infantry serving at Hong Kong	1	14	...	...	14	...	23	...	864	58
TOTAL—Head 1		3,579	131	226	3,936	46,856	2,749	34 118	1,49,614	17,636	

FIGHTING SERVICES—*contd.*

HEADS A, B AND C.

Units.	Officers with King's commissions, British officers.		Indian commissioned officers.		1938-39. Numbers.		Viceroy's Indian warrant officers Class I II.		Indian other ranks and civilians.		Budget Estimate.	
	British officers.	Indian officers.	Total.	British other ranks.	British	Other	Class I.	Class II.	Followers.	1938-39. Rs.	1939-40. Rs.	
5	135	...	135	2,820	...	...	...	...	70	1,170	41,47,900	41,74,920
21	278	30	324	...	...	...	...	...	10,161	4,194	75,32,900	77,21,950
	413	30	459	2,820	327	6	18	...	10,231	5,364	1,16,90,800	1,18,96,870
4	28	...	28	797	3	...	...	...	210	374		
10	270	...	270	6,069	32	...	...	...	1,296	2,176		
8	130	...	130	112	129	...	...	...	6,914	744		
2	44	...	44	946	8	...	...	...	394	108		
2	16	...	16	196	3	...	...	...	130	21	1,73,40,900	1,82,41,670
1	9	...	9	235	...	...	...	...	...	12		
3	22	...	22	85	22	...	...	...	1,347	200		
2	19	3	27	1	...	...	...	...	725	254	5,24,300	5,52,380
	538	3	546	8,441	197	...	...	...	11,016	3,889	1,78,65,200	1,87,94,050
3	139	8	150	158	199	1	2	...	9,142	665	64,36,800	65,81,510
43	1,204	...	1,204	37,114	43	...	...	...	1,806	2,365	4,37,85,000	4,43,36,680
1	1	...	1	...	4	...	...	...	244	12		
75	867	90	1,092	...	1,260	24	84	...	52,665	3,600		
20	260	...	260	...	440	...	...	...	18,180	1,180	4,08,66,600	4,21,69,240
17	83	...	80	...	83	...	...	...	745	68		
75	75	...	75	...	150	...	...	...	11,025	675		
	2,490	90	2,715	37,114	1,980	24	84	...	84,645	7,900	8,46,51,600	8,65,05,920
6	72	...	72	837	...	...	...	...	...	198	16,93,200	12,18,340
1	11	...	11	116	...	...	...	...	...	30	16,93,200	12,18,340
	83	...	83	953	...	...	...	...	...	228	16,93,200	12,18,340
	143	...	146	1,988	71	...	1	...	3,843	801	67,25,400	66,83,310
...	...	...	...	...	...	...	...	...	1,980	...		
...	...	...	...	...	...	...	...	...	2,781	...		
...	...	...	...	...	...	...	...	...	2,350	...		
...	...	...	...	...	...	...	...	...	23,560	...	22,65,000	22,97,000
...	...	...	...	...	...	...	...	...	625	...		
...	1	...	1	1	...	...	...	...	652	3		
...	...	...	...	...	...	...	...	...	255	...		
	1	...	1	1	...	...	...	...	32,153	3	22,65,000	22,97,000
	3,807	131	4,100	51,475	2,774	31	105	...	1,51,030	18,850	13,13,18,000	13,39,77,000
	123	...	132	...	6	...	...	...	110	60	-25,63,000	-22,73,000
	14	...	14	...	23	...	...	...	864	58	4,00,000	4,70,000
	3,943	131	4,296	51,475	2,803	31	105	...	1,52,004	18,968	12,91,55,000	13,21,74,000

- EXPLANATIONS. -

SUB-HEAD A.—*Forces in India proper.*

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, 4 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 regiments 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.*—Three of the four British Cavalry regiments are now converting to British Cavalry light tank regiments. The remaining regiment is still a horsed regiment.

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.

During 1937, a re-organisation took place by which these 21 regiments were linked into 3 groups. Each group consists of 6 active regiments and 1 training regiment. The training regiment is responsible for the training of recruits and reservists of all active regiments of the group.

Two of the active regiments are now converting into Indian armoured car regiments.

3. The total reserve establishment of the Indian Cavalry is 1,980 class C. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Periodical reliefs of active regiments are carried out.

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.

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

EXPLANATIONS—contd.

There are now in India 3 Batteries of Royal Horse Artillery, 10 field Regiments including one Indian Regiment, 2 Medium Regiments, 6 Mountain Regiments, 2 Batteries of Heavy Artillery and one Anti-Aircraft Battery.

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 3 Field troops, 17 Field companies, 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.

EXPLANATIONS—*contd.*

2. *Defence Lights Maintenance Section.*—Detachments of this section 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.

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

(ii) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners. One field troop was abolished from 1st August 1938.

British Infantry.

Organisation.—There are 39 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 the 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”.

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

Organisation of the battalion.—All battalions in India will eventually be rifle battalions. In the meantime, 24 have already been converted into rifle battalions, and the remainder are temporarily on interim establishment based on that of the rifle battalion.

The rifle battalion consists of:—

Headquarters and Headquarter Company, and 4 Rifle Companies each of 3 platoons each of 3 sections.

Indian Infantry.

In 1914 the number of Indian Infantry units was:—

95 Infantry regiments of 1 battalion	. . . . .	95 battalions.
11 Infantry regiments of 2 battalions	. . . . .	22 „
		117 „

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

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

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

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

Active battalions (excluding Gurkhas) in India	75
Gurkha battalions (all in India)	20
Training battalions (all in India)	17

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 77† battalions at 280 per battalion) is 21,560, 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. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks. Only light tank companies are borne on the Indian establishment.

Units of the Royal Tank Corps in India are being gradually disbanded in conjunction with the re-organisation of British Cavalry regiments.

A Royal Tank Corps Depot is at Kirkee.

Signals.

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

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

- Signal Training Centre, India.
- 2 Corps Signals.
- 3 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.

Depots—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 Imp. Govt. and Federated Malay States Government.

† Includes reserve establishment of the Indian Infantry battalions lent for service in China and Federated Malay States.

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.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation. 2nd Cavalry Brigade Signal Troop was abolished from 1st May 1933.

Reservists.

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

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

2. (1) *The Indian Regular Reserve of Officers* consists of officers of the regular Indian Army who retire with a pension or gratuity and who are liable for recall to regular service in the event of an emergency. They receive no reserve pay and are not liable for reserve training.

(2) *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 1,584 comprised of 1,063 officers in class "A" and 521 officers in class "B". This establishment is divided into two wings as follows:—

	European Wing.	Indian Wing
Class "A"	698	375
Class "B"	233	288

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 in the case of officers of class "A" includes a sum of Rs. 50 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.

(3) *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 are gradually wasting.

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.

(4) *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.

EXPLANATIONS - conold.

The Indian Supplementary Reserve is divided into two categories :—

- (1) Category B, consisting of 21 classes of tradesmen who are required to undergo an annual trade test in peace.
- (2) Category C, comprising 5 classes of tradesmen (drivers, electricians, fitters, turners and vulcanists) who are *not* required to undergo an annual trade test in peace.

Pay.—Category B reservists 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 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.

Category C reservists are *not* paid any pay or bounty in peace.

(5) *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 1939-40 :—

- (a) *Artillery.*—(i) One Battery, R. H. A. left the Indian establishment without replacement, (ii) one Battery, R. H. A. placed on the new mechanised establishment, (iii) completion of Light Battery conversion scheme in Mountain Artillery, (iv) Mechanisation of one Field Regiment, (v) introduction of a revised establishment for Mountain Artillery Training Centre and (vi) changes in the establishment of reservists.
- (b) *Engineers.*—Disbandment of 33rd Field Troop, Queen Victoria's Own Madras Sappers and Miners and Indianisation of 22nd Field Company, Royal Bombay Sappers and Miners.
- (c) *Infantry.*—Reversion of 4 British Infantry Battalions to the Imperial establishment without replacement.
- (d) *Signals.*—Disbandment of 2nd and changes in the authorised establishment of 1st, 3rd and 4th Cavalry Brigade Signal Troops.
- (e) *Royal Tank Corps.*—Disbandment of 6th Light Tank Company, Royal Tank Corps.

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.	
1938- 39.	1939- 40.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.						
SUB-HEAD A.—FORCES IN INDIA PROPER.						
Detailed heads—						
4,100	3,740	(1) Pay of officers	3,41,63,943	3,25,96,650	3,41,00,000	3,30,85,450
51,475	46,856	(2) Pay of British soldiers	5,27,74,762	4,88,42,830	5,15,50,000	4,95,59,460
1,54,048*	1,51,512*	(6) Pay of Indian officers and other ranks and civilians	3,72,90,753	3,66,22,780	3,69,00,000	3,66,23,560
18,742	17,566	(4) Pay of followers	36,91,089	36,00,120	35,75,000	33,81,840
		(5) Kit and clothing al- lowances for British troops	40,13,479	34,92,960	35,25,000	32,94,450
		(6) Kit and clothing al- lowances for Indian troops and followers	31,89,001	36,13,420	36,30,000	[34,79,060
		(7) Deferred pay and gratuities	25,81,057	21,32,460	24,56,000	21,88,560
		(8) Miscellaneous	24,54,828	24,16,780	25,00,000	23,64,620
TOTAL SUB-HEAD A			14,01,58,912	13,13,18,000	13,82,36,000	13,39,77,000

*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 or charge pay, compensation for inferior quarters, syce and forage allowances for chargers, local allowance at Bombay, Calcutta, 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 emoluments of King's commissioned officers in India now consist 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 in addition 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 certain Corps and Departments also receive Corps pay which is granted in all parts of the Empire for their special qualifications.

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay up to the rank of Sergeant) or tradesmen's rates, if employed on technical duties, messing allowance at an average of 6½ annas a day, additional messing allowance to junior non-commissioned officers attending army schools of instructions, etc., 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 and mostly drawn when travelling by rail is included under this head. A consolidated ration allowance (including messing allowance) admissible during the period of their leave or furlough in India when they are not rationed in regimental messes is also provided under this head. Pay charges of drafts and details during the voyage period, when proceeding to and from India, have been included under this head.

EXPLANATIONS—*contd.*

Special proficiency pay at 3*d.* a day, long service and good conduct pay at 3*d.* a day after 8 years' man service with an additional 3*d.* a day after 13 years' man service and increased normal and tradesmen's rates of pay for British soldiers enlisted or re-enlisted on or after 26th October 1925 have been introduced in England and have been applied to India.

Item (3).—Pay of Viceroy's commissioned officers and other ranks according to rank, 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 and Rs. 2 per mensem for Gurkha 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, Grade 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 certain Viceroy's commissioned 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. An allowance of 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 Viceroy's commissioned 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 and a lines allowance of Rs. 6-4-0 per mensem to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments).

Item (5).—This allowance is granted 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 Viceroy's commissioned 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 Viceroy's commissioned officers and Indian warrant officers is Rs. 40 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 and Rs. 19-8 per annum respectively.

Item (7).—A lump sum payment is made to Indian warrant officers, class II, Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank and Indian warrant officer, class I, 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 Soldiers other than warrant officers class I 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 1939-40 is more than Budget 1938-39 by Rs. 26·59 lakhs due mainly to increased provision for pay of officers and British soldiers consequent on certain improvements in their pay and conditions of service sanctioned in 1938-39 and also to provision for an additional day's pay for British soldiers, 1939-40 being a leap year. The increase is partly counterbalanced by savings resulting from the return of certain British units to the Imperial establishment without replacement.

FOR THE YEAR 1839-40. •

39

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1938- 1939- 39. 40.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
2	2		32,000		32,000
115	115		48,000		47,000
60	62		11,500		11,600
			9,000		9,400
			1,500		1,500
1	1		4,500		5,000
			5,500		5,500
TOTAL MINOR HEAD (a).		1,11,490	1,12,000	1,09,000	1,12,000
180	180		12,50,000		12,50,000
TOTAL MINOR HEAD (b)		11,19,072	12,50,000	12,50,000	12,50,000
MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPART- MENTS		56,660	40,000	4,40,000	30,000
MINOR HEAD (d) Deduct—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1936		9,33,295	8,24,000	8,00,000	7,68,000
MINOR HEAD (e) Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOT- MENTS—B. T.		28,70,368	26,53,000	26,50,000	24,97,000
MINOR HEAD (f) Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOT- MENTS—L. A.		4,32,095	4,88,000	4,25,000	4,00,000
TOTAL SUB-HEAD B		-29,48,536	-25,63,000	-20,76,000	-22,73,000

SERVICES—contd.**EXPLANATIONS.**

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.

Minor Head (c)—Leave allowances paid by non-military departments.—The provision against this head represents proportionate leave pay charges debited to the Defence Estimates 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, 1936, and for family allotments.

The increase of Rs. 2·90 lakhs as compared with budget 1938-39 is due mainly to shorter recoveries on account of family allotments and contributory pensions consequent on the return of certain British units to the Imperial establishment.

MAIN HEAD 1.—FIGHTING

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

Numbers.			Accounts,	Budget	Revised	Budget
1938-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.			1938-39.	1938-39.	1939-40.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.						
Detailed heads—						
14	14	(1) Pay of officers		1,02,000		1,30,000
887	887	(2) Pay of Indian officers and other ranks and civilians		2,50,000		2,83,000
58	58	(3) Pay of followers		11,000		13,000
		(4) Kit and clothing allowances		21,000		24,000
		(5) Deferred pay		1,000		1,000
		(6) Miscellaneous		15,000		14,000
TOTAL SUB-HEAD C.			4,05,004	4,00,000	4,00,000	4,70,000

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.

The increase of Rs. 70 lakh as compared with budget 1938-39 is due to inclusion of provision for the pay, etc., of the relieving unit as the unit serving at Hong Kong is due for relief in 1939-40. This is counterbalanced by increased receipts from H. M.'s Government.

MAIN HEAD I.—FIGHTING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(a) Payments to War Office for British troops		1,30,95,000		1,46,40,000
(b) Discharge gratuities and deferred pay of British troops		5,88,000		4,68,000
(c) Unemployment Insurance : Army		10,88,000		7,76,000
(d) National Health Insurance : Army		3,98,000		3,85,000
(e) Payment to Ministry of Health under the Contributory Pensions Act		14,52,000		14,00,000
(f) Consolidated clothing allowances of troops proceeding to India		4,000		4,000
(g) Marriage allowances and allotments, paid to families of British troops		32,00,000		35,20,000
(h) Marriage allowances and allotments, Indian Army personnel		4,40,000		4,20,000
(i) Pay and allowances including voyage pay of British Regiments—				
(1) Officers		10,00,000		9,60,000
(2) Other ranks		9,20,000		10,00,000
(j) Pay and allowances of British soldiers attending vocational courses		2,00,000		22,60,000
(k) Pay and allowances : Indian Army : Regimental :—				
(1) Officers		22,40,000		21,20,000
(2) Other ranks		1,40,000		1,28,000
(l) Pay and allowances of officers on appointment to the Indian Army (unattached list)		1,50,000		1,50,000
(m) Pay of officers unemployed		2,00,000		2,00,000
(n) Special unemployed pay of surplus Indian Army officers		19,60,000		21,20,000
(o) Miscellaneous		4,000		2,000
(p) Leave allowances paid by non-Military Departments		56,000		66,000
(q) Stores for India . . . . .		..		4,000
TOTAL SUB-HEAD D.—ENGLAND	2,76,41,768	2,71,35,000	3,18,27,000	3,06,23,000
SUB-HEAD E.—Exchange on English Expenditure	-1,43,222	..	1,67,000	..
TOTAL EXPENDITURE MAIN HEAD 1	16,51,13,926	15,62,90,000	16,85,54,000	16,27,97,000

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), (c) and (d). These charges pertain to the British troops serving in India, the Indian liability being determined by strength in India or period of service rendered to India.

(e) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1936. Under the Act, the amount of contribution per week is 11d. Half of this amount is recovered from the soldiers.

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

(g) and (h). 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.

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

(k) This represents leave pay of officers and other ranks of the Indian Army employed regimentally while on leave ex-India.

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

(m) This represents unemployed pay of officers of the Indian Army residing in England. Up to 1935-36 this was debited to the heads to which their pay while on the active list was charged.

(n) This represents the unemployed pay of surplus Indian Army Officers transferred to the Special Unemployed list under the "War Block" scheme. Upto 1937-38 this provision was made under Head 7.

(p) 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, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-59.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—FORCES IN INDIA PROPER—	6,00,888	2,00,000	2,00,000	1,50,000
SUB-HEAD B.—MISCELLANEOUS	478	2,000	..	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	2,38,517	2,50,000	2,00,000	2,40,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government towards military ex- penditure from Indian Revenues		2,26,67,000		5,53,33,000
(2) Recoveries from the Im- perial Government in respect of:—				
(a) Consolidated clothing allowances of British Troops returning from India.		8,000		8,000
(b) Indian Infantry serving at Hong Kong.		4,80,000		5,60,000
(c) Voyage pay of officers moved in Imperial interests		30,000		23,000
(d) Leave pay contribu- tion for officers lent		24,000		22,000
(3) Adjustment of ad- vances to the Impe- rial Government		1,20,000		1,00,000
(4) Discharge purchase money		10,000		10,000
(5) Miscellaneous		20,000		12,000
(6) Recoveries of leave allow- ances paid by non-Military Departments		..		..
TOTAL SUB-HEAD D. ENGLAND	2,09,81,640	2,33,59,000	2,35,79,000	5,60,73,000
SUB-HEAD E.—EXCHANGE ON ENG- LISH RECEIPTS	-1,08,713	..	1,24,000	..
TOTAL RECEIPTS—MAIN HEAD 1.	2,17,12,810	2,38,11,000	2,41,03,000	5,64,63,000

SERVICES—*concl.*

EXPLANATIONS.

SUB-HEAD D.

Contribution by Imperial Government towards military expenditure from Indian revenues. The increase of Rs. 3,26,66,000 represents the additional contribution paid by His Majesty's Government towards Defence Services expenditure.

MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATES

Sub-Heads.	Accounts, 1987-88,			Budget Estimate, 1988-89,			Revised Estimate, 1988-89			Budget Estimate, 1989-90.		
	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.—MILITARY TRAINING	81,02,075	80,275	80,15,800	82,90,000	1,00,000	81,81,000	81,00,000	1,00,000	80,87,000	81,02,000	1,07,000	80,85,000
B.—EDUCATION	88,61,121	5,00,208	88,00,918	88,47,000	5,65,000	82,82,000	80,70,000	5,60,000	84,10,000	80,01,000	5,60,000	83,41,000
C.—ROYAL INDIAN ARMY SERVICE CORPS	1,80,24,84	17,585	1,80,07,199	1,45,90,000	20,000	1,45,70,000	1,40,13,000	24,000	1,30,80,000	1,18,81,000	20,000	1,18,61,000
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	20,08,273	20,000	19,80,204	19,81,000	25,000	19,01,000	10,85,000	21,000	10,64,000	10,37,000	24,000	10,13,000
E.—ARMY VETERINARY SERVICES	10,43,142	1,490	10,41,646	10,18,000	...	10,18,000	10,35,000	1,000	10,34,000	10,01,000	1,000	10,00,000
F.—INDIAN ARMY ORDNANCE CORPS.	1,05,08,125	5,787	1,05,02,388	1,04,49,000	12,000	1,04,37,000	1,00,23,000	0,000	1,00,17,000	1,37,77,000	0,000	1,37,71,000
G.—MEDICAL COLLEGES AND SCHOOLS	2,40,753	183	2,43,570	1,85,000	1,000	1,84,000	1,85,000	1,000	1,84,000	1,71,000	...	1,71,000
H.—MEDICAL SERVICES	1,39,74,513	2,77,703	1,36,96,750	1,38,17,000	3,00,000	1,35,17,000	1,30,12,000	3,00,000	1,30,12,000	1,38,42,000	3,00,000	1,35,42,000
J.—MILITARY ACCOUNTS OFFICERS.	90,48,802	20,504	90,28,298	97,00,000	12,000	90,88,000	1,00,00,000	20,000	90,80,000	90,88,000	11,000	90,77,000
K.—ECCLIASTICAL ESTABLISHMENT	8,90,130	50	8,90,080	4,00,000	1,000	8,90,000	4,00,000	...	4,00,000	4,00,000	...	4,00,000
L.—ADMINISTRATION OF CANTONMENTS	20,38,240	9,07,038	10,70,002	2,10,000	10,00,000	9,00,000	10,87,000	9,73,000	10,14,000	21,25,000	10,13,000	11,12,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA	14,76,078	237	14,75,841	15,46,000	...	15,46,000	15,46,000	...	15,46,000	17,49,000	...	17,49,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	12,67,600	402	12,67,198	15,00,000	1,000	14,99,000	13,57,000	...	13,57,000	14,62,000	...	14,62,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	3,77,729	948	3,76,781	5,19,000	...	5,19,000	4,10,000	...	4,10,000	5,20,000	...	5,20,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	2,39,517	178	2,39,339	3,01,000	...	3,01,000	2,60,000	...	2,60,000	2,85,000	...	2,85,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. . . . .	...	...	...	2,00,000	...	2,00,000	34,000	...	34,000	2,00,000	...	2,00,000
R.—ENGLAND	42,24,708	69,926	41,54,782	41,60,000	36,000	41,24,000	42,71,000	74,000	41,79,000	42,18,000	30,000	41,88,000
S.—EXCHANGE	-21,890	-362	-21,528	...	...	...	22,000	...	22,000	...	...	...
				6,95,24,000	21,32,000	6,73,92,000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000
Deduct—Transfer from the Defence Reserve Fnd.				2,46,000	...	2,46,000	..	..	..	..	..	..
TOTAL MAIN HEAD 2/II	6,83,08,700	20,34,922	6,62,71,778	6,92,78,000	21,32,000	6,71,46,000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000

MAIN HEAD 2/II.—**EXPLANATIONS:**

The increase of Rs. 8·85 lakhs over the budget 1938-39 is due mainly to the reorganisation of the India Army Ordnance Corps school and provision for extra temporary labour in arsenals and inspectorates to cope with the increase in work.

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1938-	1939-				
39.	40.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—MILITARY TRAINING.					
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.					
Detailed heads—					
4	4	(1) Pay of British soldiers	9,240		10,000
		(2) Kit and clothing allowances	320		320
		(3) Miscellaneous allowances and expenses	1,300		1,200
TOTAL MINOR HEAD (a).		9,937	10,860	11,000	11,520
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.					
Detailed heads—					
6	6	(1) Pay of officers	80,000		81,000
9	9	(2) Pay of British soldiers	25,000		27,000
47	47	(3) Pay of Indian officers and other ranks and establishments	17,500		18,000
		(4) Kit and clothing allowances	1,250		1,250
		(5) Miscellaneous allowances and expenses	4,550		4,550
TOTAL MINOR HEAD (b) .		1,29,487	1,28,300	1,33,000	1,31,800
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.					
Detailed heads—					
40	32	(1) Pay of officer students	4,15,530		3,00,000
13	11	(2) Pay of officers	2,83,120		2,38,000
5	4	(3) Pay of British soldiers	20,000		16,000
33	33	(4) Pay of Indian officers and other ranks and establishments	22,120		22,500
		(5) Kit and clothing allowances	660		450
		(6) Miscellaneous allowances and expenses	54,810		45,350
TOTAL MINOR HEAD (c).		7,61,735	7,96,240	7,95,000	6,22,300
Carried over		9,01,159	9,35,400	9,39,000	7,65,620

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 and Indian Commissioned officers 55, British other ranks 156, Viceroy's commissioned officers 19 and Indian other ranks 353.

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the study of all aspects of brigade and divisional staff work. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. Approximately 55 officers attend each year.

The decrease of 1.74 lakhs as compared with budget 1938-39 is due to the reduction in the number of students and instructional staff as a result of reorganisation.

MAIN HEAD 2.—

Numbers. 1933- 1939- 39. 40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	9,01,159	9,35,400	9,39,000	7,65,620

SUB-HEAD A.—MILITARY TRAINING—*contd.*

MINOR HEAD (d)—HEADQUARTERS, WEAPON TRAINING AND MECHANIZATION, PACHMARHI.

Detailed heads—

2	2	(1) Pay of officers .	45,700	44,500
2	3	(2) Pay of establishments	5,920	6,000
		(3) Miscellaneous allowances and expenses .	..	3,500
TOTAL MINOR HEAD (d) .			47,145	51,620
			58,000	54,000

MINOR HEAD (e)—SMALL ARMS SCHOOL, PACHMARHI.

Detailed heads—

9	9	(1) Pay of officers .	1,10,000	1,10,000
26	26	(2) Pay of British soldiers	65,950	62,000
96	92	(3) Pay of Indian officers and other ranks and establishments .	32,000	31,520
		(4) Kit and clothing allowances	3,470	3,420
		(5) Miscellaneous allowances and expenses .	15,400	10,350
TOTAL MINOR HEAD (e) .			2,18,444	2,26,820
			2,27,000	2,17,290
Carried over .			11,66,748	12,13,840
			12,24,000	10,36,910

ADMINISTRATIVE SERVICES—contd.
EXPLANATIONS.

Minor Heads (d) to (f).—The weapon training and mechanisation schools correspond to the Small Arms School and Armoured Fighting Vehicle School in England. They consist of:—

- (i) Headquarters, Weapon Training and Mechanisation, Pachmarhi.
- (ii) Small Arms School, Pachmarhi (Rifle, light machine gun, bayonet, grenade and pistol).
- (iii) Small Arms and Mechanisation School, Ahmednagar.
This school consists of:—
 - (a) Armament Wing (machine gun, light machine gun, anti-tank gun, anti-tank rifle, pistol, rangefinder).
 - (b) Driving and Maintenance Wing (armoured and unarmoured vehicles.)

The objects of these schools are:—

- (i) To train officers, warrant officers and non-commissioned officers as instructors in weapon training and mechanisation subjects as shown above, including the technical handling of weapons and armoured fighting vehicles.
- (ii) To train in the case of the Driving and Maintenance Wing of the Small Arms and Mechanisation School, non-commissioned officers and men (and trade test them when eligible) as driver mechanics.
- (iii) To keep in close touch with training methods in these subjects in units, and to en ure thereby and by the teaching at the schools, that training throughout the arm in India is conducted on a uniform system and in accordance with the manuals. The annual out-turn of students is 750 British and 560 Indian ranks.

MAIN HEAD 2.—

Numbers. 1938. 1939- 39. 40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	11,66,748	12,13,840	12,24,000	10,36,910

SUB-HEAD A.—MILITARY TRAIN
ING—*contd.*MINOR HEAD (f)—SMALL ARMS AND
MECHANIZATION SCHOOL, ARMEDNAGAR.

Detailed heads—

21	21	(1) Pay of officers	2,64,200	2,65,000
115	112	(2) Pay of British soldiers	2,06,050	2,15,000
71	95	(3) Pay of Indian officers and other ranks and establishments	59,400	36,520
		(4) Kit and clothing al- lowances	10,700	10,520
		(5) Miscellaneous allow- ances and expenses	14,680	15,850
TOTAL MINOR HEAD (f) .			3,98,224	5,55,030
			5,80,000	5,42,890

MINOR HEAD (g)—EQUITATION SCHOOL,
SAUGOR.

Detailed heads—

6	6	(1) Pay of officers	82,000	80,000
7	7	(2) Pay of British soldiers	21,920	22,000
324	323	(3) Pay of Indian officers and other ranks and establishments	63,440	65,000
		(4) Kit and clothing al- lowances	950	1,000
		(5) Miscellaneous allow- ances and expenses	18,500	18,500
TOTAL MINOR HEAD (g) .			1,85,332	1,86,810
			1,86,000	1,86,500
Carried over .			17,50,304	19,55,680
			19,90,000	17,66,300

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.

Numbers, 1938- 1939- 39- 40.		MAIN HEAD 2.—			
		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward .		17,50,304	19,55,680	19,90,000	17,66,300
SUB-HEAD A.—MILITARY TRAIN- ING—contd.					
MINOR HEAD (h)—SENIOR OFFICERS, SCHOOL, BELGAUM.					
Detailed heads—					
7	7	(1) Pay of officers .	1,47,400		1,49,000
6	6	(2) Pay of British soldiers	14,000		15,500
23	23	(3) Pay of Indian officers and other ranks and establishments . . .	10,280		9,080
		(4) Kit and clothing al- lowances	840		840
		(5) Miscellaneous allow- ances and expenses .	15,480		14,480
TOTAL MINOR HEAD (h).		1,80,776	1,88,000	1,95,000	1,88,900
MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.					
Detailed heads—					
7	7	(1) Pay of officers .	1,23,000		1,15,820
12	12	(2) Pay of British soldiers	33,300		33,000
42	42	(3) Pay of Indian officers and other ranks and establishments . . .	12,700		12,620
		(4) Kit and clothing al- lowances	1,000		1,000
		(5) Miscellaneous allow- ances and expenses .	9,000		8,300
TOTAL MINOR HEAD (i)		1,78,508	1,79,000	1,75,000	1,70,740
Carried over .		21,09,588	23,22,680	23,60,000	21,25,940

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 train 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 110 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 and Indian Commissioned officers 75, British other ranks 80, Viceroy's commissioned Officers and other ranks 70.

MAIN HEAD 2.—

Numbers. 1938, 1939- 39. 40.	Accounts, 1937-38.	Budget	Revised	Budget
		Estimate, 1938-39.	Estimate, 1938-39.	Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	21,09,588	23,22,680	23,60,000	21,25,940
SUB-HEAD A.—MILITARY TRAINING—concl.				
MINOR HEAD (j)—ARMY SIGNAL SCHOOL, POONA				
Detailed heads—				
6 6	(1) Pay of officers .		70,300	69,530
13 13	(2) Pay of British soldiers		34,620	34,800
34 34	(3) Pay of Indian officers and other ranks and establishments . .		15,070	14,400
	(4) Kit and clothing allowances		1,450	1,450
	(5) Miscellaneous allowances and expenses .		5,750	5,750
	TOTAL MINOR HEAD (j)	1,26,301	1,27,190	1,26,000
MINOR HEAD (k)—MISCELLANEOUS				
Detailed heads—				
	(1) Annual training grant			
	(a) Normal expenditure		8,07,130	8,07,130
	(b) Hire of subsidised transport in western (Ind.) District .		..	1,00,000
			8,07,130	9,07,130
	(2) Grant for purchase of field firing stores .		9,000	9,000
	(3) Artillery target grant		23,500	23,500
	(4) Assault-at-arms grant		500	500
	TOTAL MINOR HEAD (k)	8,66,186	8,40,130	7,10,000
		31,02,075	32,90,000	31,96,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund				
		..	35,000	..
	TOTAL SUB-HEAD A	31,02,075	32,55,000	31,96,000
			31,96,000	31,92,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (j).—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 and Indian Commissioned officers 88, British other ranks 128, and Viceroy's commissioned officers and Indian other ranks 184.

Minor Head (k).—*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 manœuvres, training camps, also staff and regimental exercises and training conferences.

The increase of Rs. 1 lakh as compared with budget 1938-39 is due to provision for hired transport consequent on the disbandment of certain M. T. sections as a result of the reorganisation of Western Command.

MAIN HEAD 2.—

Numbers. 1938- 39.	1939- 40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
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SUB-HEAD B.—EDUCATION.

MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEAD-QUARTERS.

Detailed heads—

1	1	(1) Pay of officers . . .		26,000		24,600
3	3	(2) Pay of establishments		6,000		6,900
TOTAL MINOR HEAD (a) .			29,056	32,000	32,000	31,500

MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS AND DISTRICTS.

21	18	(1) Pay of officers . . .		2,71,000		2,67,060
19	13	(2) Pay of British soldiers		33,150		30,010
16	14	(3) Pay of Indian officers and other ranks		36,750		32,850
		(4) Kit and clothing allow- ances.		1,000		1,060
		(5) Miscellaneous allow- ances and expenses . . .		100		80
TOTAL MINOR HEAD (b) .			3,01,782	3,42,000	3,75,000	3,31,060
Carried over			3,30,838	3,74,000	4,07,000	3,62,560

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

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

MAIN HEAD 2.—

Numbers. 1938-39. 1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward .	3,30,838	3,74,000	4,07,000	3,62,560

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

Detailed heads—

102 104	(1) Pay of British soldiers.	3,68,000	3,78,600
50 158	(2) Pay of school mistresses and pupil teachers	4,00,000	4,20,000
71 71	(3) Pay of language teachers	58,000	57,300
	(4) Kit and clothing al- lowances	9,000	9,100
	(5) Educational training grant, troops	1,05,000	1,19,400
	(6) Educational training grant, children		
	(7) Miscellaneous allow- ances and expenses	13,000	13,000
TOTAL MINOR HEAD (c)		9,81,977	9,97,400

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

Detailed heads—

(1) Pay of schoolmasters . . . . .	..	..
(2) Educational training grant.	71,900	77,300
(3) Miscellaneous allow- ances and expenses	100	100
TOTAL MINOR HEAD (d)	74,132	77,400
Carried over	13,86,947	14,37,360

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (c).—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.

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget	
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,	
39.	40.		1938-39.	1938-39.	1939-40.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	13,86,947	13,99,000	14,67,000	14,37,360

SUB-HEAD B.—EDUCATION—*contd.*MINOR HEAD (e)—ARMY SCHOOL OF
EDUCATION, INDIA,
BELGAUM—HEADQUARTERS
AND EDUCATIONAL WING—

Detailed heads—

8	8	(1) Pay of officers		1,19,700		1,19,700
14	10	(2) Pay of British sol- diers		38,800		38,350
82	102	(3) Pay of Indian officers and other ranks and establishments		36,460		41,000
		(4) Kit and clothing allow- ances		1,500		1,500
		(5) Miscellaneous allow- ances and expenses		10,300		7,350
TOTAL MINOR HEAD (e).			2,00,522	2,06,760	2,12,000	2,07,900

MINOR HEAD (f)—CHEMICAL WARFARE
SCHOOL, INDIA—

Detailed heads—

3	3	(1) Pay of officers		45,000		45,000
9	8	(2) Pay of British sol- diers		20,400		18,400
23	25	(3) Pay of Indian officers and other ranks and establishments		8,800		8,340
		(4) Kit and clothing allowances		1,300		860
		(5) Miscellaneous allow- ances and expenses		1,500		4,000
TOTAL MINOR HEAD (f).			75,951	77,000	80,000	76,600
Carried over			16,63,420	16,82,760	17,59,000	17,21,860

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (e).—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	105
Indian non-commissioned officers	362

Minor head (f).—The Chemical Warfare School, India, is situated at Belgaum, and 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. In order to avoid undue transportation charges, a proportion of students selected to attend courses at the Army School of Education, also attend courses at the Chemical Warfare School. Students of the Senior Officers' School, Belgaum, also undergo a short anti-gas course.

The annual output is as follows:—

British officers (including Royal Air Force)	150
British warrant and non-commissioned officers of administrative services (including Royal Air Force)	56
British non-commissioned officers	144
Viceroy's commissioned officers and Indian non-commissioned officers	510

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward .		16,63,420	16,82,760	17,59,000	17,21,860
SUB-HEAD B.—EDUCATION— <i>contd.</i>					
MINOR HEAD (g)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.					
Detailed heads—					
1	1		9,000		9,000
4	3				
			9,000		7,700
131	131		63,000		63,000
26	26		1,03,000		1,02,000
				400	300
			1,75,800		1,82,000
TOTAL MINOR HEAD (g)		3,59,034	3,60,000	3,60,000	3,64,000
Carried over .		20,22,454	20,42,760	21,19,000	20,85,860

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (g).—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.

Numbers,		MAIN HEAD 2.—				
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.	
		Brought forward	20,22,454	20,42,760	21,19,000	20,85,860
SUB-HEAD B.—EDUCATION— <i>contd.</i>						
MINOR HEAD (h)—LAWRENCE MILITARY SCHOOL, ABU.						
Detailed heads—						
3	3	(1) Pay of British soldiers		8,800	10,300	
1	1	(2) Pay of hospital establishment		200	180	
1	1	(3) Pay of principal and other instructional staff		5,000	5,250	
		(4) Kit and clothing allowances		300	270	
		(5) Miscellaneous allowances and expenses		17,700	17,600	
		TOTAL MINOR HEAD (h) .	33,534	32,000	33,000	33,600
MINOR HEAD (i)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DSHRA DUN.						
Detailed heads—						
1	1	(1) Pay of officers		10,600	12,000	
2	2	(2) Pay of British soldiers		6,400	7,500	
60	60	(3) Pay of Indian officers and other ranks and establishments		26,800	26,800	
16	16	(4) Pay of principal and other instructional staff.		1,10,000	1,05,000	
		(5) Kit and clothing allowances		200	250	
		Carried over		1,54,000	1,51,550	
			20,55,988	20,74,760	21,52,000	21,19,460

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h).—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 (i).—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.

MAIN HEAD 2.—

Numbers.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1938.	1939.				
39.	40.				
		Rs.	Rs.	Rs.	Rs.
		20,55,988	20,74,760	21,52,000	21,19,460
			1,54,000		1,51,550
Brought forward					

SUB-HEAD B.—EDUCATION
—contd.MINOR HEAD (i)—PRINCE OF WALES'
ROYAL INDIAN MILITARY COLLEGE,
DEHRA DUN.—contd.

Detailed heads—

(6) Miscellaneous allowances and expenses . . .		71,000	71,000
TOTAL MINOR HEAD (i) .	2,17,464	2,25,000	2,26,000

MINOR HEAD (j)—KITCHENER COLLEGE,
NOWGONG.

Detailed heads—

5 5 (1) Pay of officers . . .		80,000	80,000
8 8 (2) Pay of British soldiers		15,000	26,000
48 48 (3) Pay of Indian officers and other ranks and establishments . . .		15,000	15,000
(4) Kit and clothing allowances . . .		1,000	1,000
(5) Miscellaneous allow- ances and expenses . . .		5,000	5,000
TOTAL MINOR HEAD (j)	1,17,096	1,16,000	1,30,000

MINOR HEAD (k)—KING GEORGE'S ROYAL
INDIAN MILITARY SCHOOLS.

Detailed heads—

3 3 (1) Pay of Officers . . .		44,000	46,440
6 6 (2) Pay of British soldiers		22,200	25,400
161 161 (3) Pay of Indian officers and other ranks and establishments . . .		90,600	89,480
11 9 (4) Pay of other instructional staff . . .		7,100	7,160
(5) Kit and clothing allowances . . .		25,400	23,800
(6) Miscellaneous allowances and expenses . . .		86,700	94,020
TOTAL MINOR HEAD (k) .	2,87,126	2,76,000	2,88,000
Carried over . . .	26,77,674	26,91,760	27,55,310

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (j).—Kitchener College.—The object of the Kitchener college is to enable selected Viceroy's commissioned officers and other ranks of the Indian Army and boys of the K. G. R. I. M. schools to receive a preparatory training with a view to nomination to an Indian Army cadetship at the Indian Military Academy.

Minor Head (k).—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Viceroy's commissioned officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 803 and 210 boys, respectively.

MAIN HEAD 2.—

NUMBERS.			Accounts,	Budget	Revised	Budget
1938.	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		Rs.	Rs.	Rs.	Rs.
		Brought forward	26,77,674	26,91,760	27,96,000	27,55,310
SUB-HEAD B.—EDUCATION						
—concl'd.						
MINOR HEAD (l)—INDIAN MILITARY ACADEMY, DEHRA DUN.						
Detailed heads—						
22	22	(1) Pay of officers		3,34,240		3,38,590
9	9	(2) Pay of British soldiers		35,000		36,000
166	169	(3) Pay of Indian officers and other ranks and establishments		1,44,000		1,44,000
		(5) Kit and clothing allowances		12,000		12,000
		(6) Miscellaneous allowances and expenses		1,70,000		1,69,000
TOTAL MINOR HEAD (l)			7,03,249	6,95,240	7,00,000	6,99,590
MINOR HEAD (m)—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		99,500		90,000
		(4) Grants for teaching and learning English, Indian Army		25,000		25,000
		(5) Fees, etc., for children attending civil schools		14,000		14,000
		(6) Grant for libraries		15,500		15,700
		(7) Pay of officers studying in China, Japan, etc.		..		..
6	6	(8) Fees and allowances of examiners		66,500		61,900
		(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
		(11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst		..		..
TOTAL MINOR HEAD (m)			4,80,198	4,60,000	4,80,000	4,46,100
TOTAL SUB-HEAD B.			38,61,121	33,47,000	39,76,000	39,01,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (m)—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 Musoorie (for boys) exclusively confined to children of British soldiers.

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

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
131	123	(1) Pay of officers	20,52,000		20,30,000
141	148	(2) Pay of British soldiers.	7,52,500		8,18,000
978	966	(3) Pay of Indian officers and other ranks and establishments	9,61,600		9,50,400
1,859	1,859	(4) Pay of followers	4,25,000		4,20,000
		(5) Temporary labour	1,31,000		1,28,000
		(6) Kit and clothing al- lowances	25,050		30,230
		(7) Deferred pay to Indian Troops . . . . .	..		5,000
		(8) Miscellaneous allow- ances and expenses	1,15,450		1,19,000
TOTAL MINOR HEAD (a)		45,72,148	44,62,600	45,50,000	45,00,680
Carried over		45,72,148	44,62,600	45,50,000	45,00,680

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

Minor Head (a).—Supply Companies and Supply Depots.—The system for the provision and maintenance of articles of Royal 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 a Base 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 20 millions loaves of bread annually. There are 72 Army bakeries.

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 Royal Indian Army Service Corps.

MAIN HEAD 2.—

Numbers.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1938. 39.	1939. 40.				
		Rs.	Rs.	Rs.	Rs.
Brought forward .		45,72,148	44,62,600	45,50,000	45,00,680

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

1	1	(1) Pay of officers	9,000	9,100
4	4	(2) Pay of British soldiers	13,100	13,970
7	7	(3) Pay of Indian officers and other ranks and establishments	2,800	2,880
		(4) Kit and clothing allowances	400	350
		(5) Miscellaneous allowances and expenses	3,700	3,700
TOTAL MINOR HEAD (b).		30,616	29,000	30,000

MINOR HEAD (c)—ANIMAL TRANSPORT.

Detailed heads—

50	49	(1) Pay of officers	7,89,000	7,57,860
37	37	(2) Pay of British soldiers	1,80,000	1,92,000
12,786	12,551	(3) Pay of Indian officers and other ranks and establishments	27,39,800	27,47,800
685	692	(4) Pay of followers	1,49,000	1,49,400
		(5) Kit and clothing allowances	2,27,000	2,55,000
		(6) Deferred pay to Indian troops	15,000	20,000
		(7) Miscellaneous allowances and expenses	39,600	38,940
		(8) <i>Deduct</i> —Credits for services rendered by Government transport to M. E. S., A. F. and A. F. I. units	2,000	6,000
TOTAL MINOR HEAD (c).		42,69,596	41,37,400	41,80,000
Carried over		88,72,360	86,29,000	87,59,000

ADMINISTRATIVE SERVICES—contd.
EXPLANATIONS.

Minor Head (b)—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 (c)—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)—charged to the Government of Burma.
- (iv) 4 animal transport companies (camel) (Silladar).
- (v) Zhob local transport (camel).

There is also an Animal Transport Depot, Royal Indian Army Service Corps the duties of which are (i) administration and maintenance of records of animal transport personnel other than officers, British other ranks and clerks, (ii) training of Indian other ranks personnel and (iii) reception and training of remount mules.

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.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		88,72,360	86,29,000	87,59,000	86,85,680
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS— contd.					
MINOR HEAD (e)—MECHANICAL TRANSPORT UNITS PROPER.					
Detailed heads—					
75	49	(1) Pay of officers	13,26,600		7,50,000
136	33	(2) Pay of British soldiers and Anglo-Indians	6,40,620		1,85,000
7,731	5,754	(3) Pay of Indian officers and other ranks and establishments	29,92,640		13,50,000
245	185	(4) Pay of followers	78,140		52,000
		(5) Kit and clothing allowances	1,30,470		1,05,000
		(6) Deferred pay to Indian troops	58,440		35,000
		(7) Miscellaneous allowances and expenses	80,430		45,000
TOTAL MINOR HEAD (e).		44,66,178	53,07,340	45,84,000	25,22,000
MINOR HEAD (f)—R. I. A. S. C. TRAINING GROUP.					
Detailed heads—					
19	19	(1) Pay of officers	3,15,000		3,24,320
15	15	(2) Pay of British soldiers	67,500		72,000
545	571	(3) Pay of Indian officers and other ranks, students and establishments	2,37,400		2,40,000
46	47	(4) Pay of followers	9,000		9,500
		(5) Kit and clothing allowances	19,050		18,500
		(6) Deferred pay to Indian troops . . . . .	..		..
		(7) Miscellaneous allowances and expenses	15,450		12,000
		(8) <i>Deduct</i> —Credits on account of Mechanical Transport drivers trained for the R. A. F.	4,000		3,000
TOTAL MINOR HEAD (f).		5,86,246	6,59,400	6,70,000	6,73,320
		1,39,24,784	1,45,95,740	1,40,13,000	1,18,81,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund . . . . .		..	2,01,000	..	..
TOTAL SUB-HEAD C.		1,39,24,784	1,43,94,740	1,40,13,000	1,18,81,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.***Minor Head (e).—Mechanical transport units—*

There are—

(i) Load carrying units :—

- (a) Six mechanical transport companies equipped with 30 cwt. four or six-wheeled lorries ;
- (b) Four independent mechanical transport sections on the higher establishment, equipped with 3 ton six-wheeled lorries and
- (c) Eight independent mechanical transport sections, equipped with 30 cwt., four or six-wheeled lorries.

(ii) Six motor ambulance units.

* These units provide motor ambulances for military hospitals in peace and war and also hold in reserve motor ambulances for certain field medical units.

The decrease of Rs. 27·85 lakhs as compared with budget, 1938-39 is due to the transfer to Head 2. F. for the provision for mechanical transport maintenance units as a result of the transfer of these formations from the control of the Quarter Master General to that of the Master General of Ordnance.

Minor Head (f).—The R. I. A. S. C. Training Group.—The provision for Mechanical Transport Depot and R. I. A. S. C. School is made under this minor head. The Mechanical Transport Depot consists of (a) Headquarters, (b) Mechanical Transport Training Battalion (c) Mechanical Transport Record Section. The function of the Mechanical Transport Depot is to train all ranks of the Royal Indian Army Service Corps in the duties of the mechanical transport services ; and to deal with records of service and administration of mechanical transport personnel other than officers and clerks. The administration of technical personnel is vested in the Deputy Director of Transport (Maintenance).

The main functions of the R. I. A. S. C. School are to train :—

- (i) R. I. A. S. C. officers in supply, Animal transport and Mechanical transport duties.
- (ii) R. I. A. S. C. British other ranks (M. T.) in mechanical transport duties.
- (iii) R. I. A. S. C. Viceroy's Commissioned officers and Indian Warrant officers in supply duties.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
14	14	(1) Pay of officers	2,05,000		1,81,450
13	12	(2) Pay of British soldiers and assistant surgeons	65,000		62,000
3	3	(3) Pay of Indian officers and other ranks	4,000		3,800
224	222	(4) Pay of permanent establishments	90,000		91,000
		(5) Pay of temporary establishments and labour	3,68,000		3,91,600
		(6) Kit and clothing allowance	3,000		2,460
		(7) Miscellaneous allowances and expenses	85,000		72,450
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc.	1,66,000		1,13,240
		TOTAL MINOR HEAD (a)	10,14,442	10,00,000	9,18,000
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
13	13	(1) Pay of permanent establishments	9,550		9,700
		(2) Pay of temporary establishments and labour	2,88,450		2,93,200
		(3) Miscellaneous allowances and expenses	78,000		84,100
		TOTAL MINOR HEAD (b)	3,85,178	3,70,000	3,87,000
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
10	10	(1) Pay of officers	1,20,000		1,20,000
..	..	(2) Pay of British soldiers . . . . .	..		..
6	6	(3) Pay of Indian Officers	22,000		20,400
250	250	(4) Pay of permanent establishments	1,55,000		1,60,000
		(5) Pay of temporary establishment and labour	1,45,000		1,50,000
		(6) Miscellaneous allowances and expenses	60,000		63,000
		(7) Feed of animals	25,000		25,000
		(8) Prizes and premia paid to horse breeders from branding and covering fees	11,450		9,200
		(9) Construction, repairs and maintenance of buildings, roads and drains, etc.	33,550		32,400
		TOTAL MINOR HEAD (c)	5,54,254	5,63,000	5,80,000
MINOR HEAD (d)—REMOUNT SQUADRON :					
148	153	(1) Pay of Indian officers and other ranks	47,200		47,200
		(2) Kit and clothing allowances	4,800		4,800
		TOTAL MINOR HEAD (d)	52,399	52,000	52,000
		<i>Deduct—Transfer from the Defence Reserve Fund</i>	<i>19,86,000</i>	<i>19,85,000</i>	<i>19,37,000</i>
			<i>10,000</i>	<i>..</i>	<i>..</i>
		TOTAL SUB-HEAD D	20,06,273	19,85,000	19,37,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

2. The Army Remount Department maintains 310 horse and 218 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 Babugarh (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 depots at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 600 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) could not be met from the above source, about 1,012 horses, and 330 mountain artillery mules were hitherto imported from overseas. This position will, however, change as a result of the mechanisations now in progress.

5. There are two Australian Remount depots, viz., at Ahmednagar (Deccan), and Saharapur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depots 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 172 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.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD E.—ARMY VETERINARY SERVICES.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
50	49	(1) Pay of officers	5,40,300		5,20,000
3	3	(2) Pay of British soldiers	12,000		13,000
782	752	(3) Pay of Indian officers and other ranks and establishments	3,17,000		3,15,000
87	84	(4) Pay of followers	17,000		17,000
		(5) Kit and clothing allowances	21,000		19,600
		(6) Miscellaneous allowances and expenses	20,700		21,400
TOTAL MINOR HEAD (a).		9,61,395	9,28,000	9,40,000	9,06,000
MINOR HEAD (b)—VETERINARY SCHOOLS AND MILITARY VETERINARY LABORATORY.					
Detailed heads—					
4	4	(1) Pay of officers	71,320		76,700
1	1	(2) Pay of British soldiers	6,100		5,500
10	10	(3) Pay of Indian officers and other ranks and establishments	5,050		5,270
		(4) Kit and clothing allowances	210		210
		(5) Miscellaneous allowances and expenses	2,320		2,320
TOTAL MINOR HEAD (b).		77,002	85,000	90,000	90,000
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of establishment	3,800		3,800
		(2) Miscellaneous allowances and expenses	1,200		1,200
TOTAL MINOR HEAD (c)		4,745	5,000	5,000	5,000
TOTAL SUB-HEAD E.		10,43,142	10,18,000	10,35,000	10,01,000

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 72,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 19 veterinary hospitals, class I, 24 veterinary hospitals, class II, 23 branch veterinary hospitals and 9 sick lines. The staff and establishment maintained consists of 61 British officers (including a leave reserve of 7), 17 Indian commissioned officers, 4 British other ranks, 124 veterinary assistant surgeons, 598 Indian other ranks (including 77 reservists), 56 clerical establishments and 84 followers. The Indian other ranks organised into 12 sections and 1 Indian Army Veterinary Corps Depot are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation.

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.

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 and Indian Commissioned officers.

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1938.	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND IN- PECTORATE OF GENERAL STORES AND CLOTHING.					
Detailed heads—					
95	96	(1) Pay of officers . . .	11,50,000		11,83,000
475	469	(2) Pay of British other ranks	22,93,840		22,87,970
1,400	1,387	(3) Pay of Indian officers and other ranks . . .	5,23,000		5,55,000
529	530	(4) Pay of medical, clerical and menial establish- ments and railway staff.	5,90,000		5,92,000
..	..	(5) Temporary establish- ments in stores section .	12,35,000		13,55,070
		(6) Temporary establish- ments in workshops . .	9,50,000		11,15,000
89	87	(7) Pay of artificers . . .	1,80,000		1,60,000
95	98	(8) Pay and allowances of Indian Armourers of the I. A. O. C. . . .	48,000		52,000
		(9) Kit and clothing al- lowances	70,160		69,000
		(10) Miscellaneous allow- ances and expenses . . .	1,50,000		1,43,000
		(11) <i>Deduct</i> —Credit for storage charges	40,000		36,000
TOTAL MINOR HEAD (a).		70,36,929	71,50,000	73,30,000	74,76,040
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
Detailed heads—					
3	9	(1) Pay of officers . . .	47,760		1,24,240
4	5	(2) Pay of British Sol- diers	20,600		19,220
20	7 6	(3) Pay of Indian officers and other ranks	7,020		3,05,130
11	45	(4) Pay of establishments . . .	16,590		37,440
		(5) Kit and clothing al- lowances	790		8,840
		(6) Miscellaneous allow- ances and expenses . . .	1,240		9,250
TOTAL MINOR HEAD (b).		90,716	94,000	99,000	5,04,120
Carried over		71,27,645	72,44,000	74,29,000	79,80,160

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 five arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, and 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 Independent District. 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. 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 Inspector of Stores and clothing, 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 bushware, 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 those Headquarters amounts to Rs. 4,54,430 and Rs. 2,63,820 and is provided under Head 4—A (g) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

The increase of Rs. 3.26 lakhs as compared with budget, 1938-39 is due mainly to provision of extra temporary establishments to cope with the increased repair work in arsenals.

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

This school was established in 1927 at Kirkee, to give practical instruction to officers and men of Indian Army Ordnance Corps in the care and inspection of ammunition, equipment, general stores and clothing. The school has been expanded and transferred to Jubbulpore. In addition to its existing functions the school will train Indian Armourers and Mechanical Transport Artificers, and a record office for the Indian Army Ordnance Corps will be maintained there.

The increase of Rs. 4.10 lakhs as compared with budget, 1933-39 is due to the reorganisation of the school.

DEFENCE SERVICES ESTIMATES

		MAIN HEAD 2.—			
Numbers.		Accounts,	Budget	Revised	Budget
1938-39.	1939-40.	1937-38.	1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
		71,27,645	72,44,000	74,29,000	79,80,160
		Brought forward			
SUB-HEAD F.—INDIAN ARMY					
ORDNANCE CORPS—contd.					
MINOR HEAD (c).—MECHANICAL TRANSPORT MAINTENANCE UNITS.					
Detailed heads—					
..	35	(1) Pay of officers			5,34,840
..	38	(2) Pay of British soldiers and Anglo-Indians			4,55,000
..	1,111	(3) Pay of Indian officers and other ranks and establishments			15,70,810
..	1,480	(4) Pay of followers			27,080
		(5) Kit and clothing allowances			50,540
		(6) Deferred pay to Indian troops			5,640
		(7) Miscellaneous allowances and expenses			28,660
		TOTAL MINOR HEAD (c)			26,72,570
		Carried over	71,27,645	74,44,000	74,29,000
					1,06,52,730

ADMINISTRATIVE SERVICES—*contd.***EXPLANATIONS.*****Minor Heads (c) to (j).—***

These minor heads were previously under Head 2 C—Royal India Army Service Corps and have been transferred to Head 2. F. Indian Army Service Corps as a result of the transfer of mechanical transport maintenance units from the control of the Quarter Master General to that of the Master General of Ordnance.

Minor Head (c) Mechanical Transport Maintenance units.—

Organised into workshop companies, each company consisting of 3 sections on an average. These companies are responsible for carrying out second line repairs to M. T. Vehicles on charge of units.

Numbers.		MAIN HEAD 2.—			
1939-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		71,27,645	72,44,000	74,29,000	1,06,52,730

SUB-HEAD F.—INDIAN ARMY ORD-
NANCE CORPS—*contd.*

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

		Detailed heads—			
11	18	(1) Pay of officers	2,80,000		3,60,000
5	8	(2) Pay of British soldiers	38,260		44,000
35	43	(3) Pay of establishments	24,500		30,800
13	13	(4) Pay of followers	2,400		2,400
		(5) Kit and clothing allowances	1,200		1,500
		(6) Deferred pay to Indian troops . . . . .	..		..
		(7) Miscellaneous allowances and expenses	4,640		4,300
TOTAL MINOR HEAD (d)		3,38,658	3,51,000	3,66,000	4,43,000

Minor Head (e)—Headquarters
Maintenance Group, M. T.

		Detailed heads—			
5	..	(1) Pay of officers	88,500		
3	..	(2) Pay of British soldiers	12,500		
117	..	(3) Pay of Indian officers and other ranks and establishments	82,800		
		(4) Temporary labour . . . . .	..	
		(5) Kit and clothing allowances	2,500		
		(6) Deferred pay to Indian troops	1,200		
		(7) Repairs to mechanical transport vehicles	2,500		
		(8) Miscellaneous allowances and expenses	4,000		
Total Minor Head (e)		2,79,612	1,94,000	3,12,000	
Carried over		77,45,915	77,89,000	81,07,000	1,10,95,730

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (d).—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.

MAIN HEAD 2.—

Numbers.			Accounts,	Budget	Revised	Budget
1938-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	77,45,915	77,89,000	81,07,000	1,10,95,730
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS—contd.						
MINOR HEAD (f)—HEAVY REPAIR SHOPS, M. T.						
Detailed heads—						
27	26	(1) Pay of officers . . .		3,50,000		3,50,000
58	43	(2) Pay of British soldiers . . .		2,15,700		2,50,000
1,314	1,272	(3) Pay of Indian officers and other ranks and establishments . . .		9,70,000		10,00,000
		(4) Temporary labour . . .		31,920		73,920
		(5) Kit and clothing al- lowances . . .		34,000		32,600
		(6) Deferred pay to Indian troops . . .		3,300		2,000
		(7) Miscellaneous allow- ances and expenses . . .		45,500		37,470
TOTAL MINOR HEAD (f) .			17,50,304	16,50,420	17,32,000	17,45,990
MINOR HEAD (g)—CENTRAL MECHANI- CAL TRANSPORT STORES DEPOT.						
Detailed heads—						
13	14	(1) Pay of officers . . .		1,68,000		1,60,000
13	12	(2) Pay of British soldiers . . .		58,000		60,000
256	253	(3) Pay of Indian officers and other ranks and establishments . . .		2,26,200		2,28,800
		(5) Kit and clothing allowances . . .		3,000		2,300
		(6) Deferred pay to Indian troops . . .		800		400
		(7) Miscellaneous allow- ances and expenses . . .		11,000		13,500
TOTAL MINOR HEAD (g) .			4,65,988	4,67,000	4,71,000	4,65,000
Carried over .			99,62,207	99,06,420	1,03,10,000	1,33,06,720

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS**

Minor Head (f)—Heavy Repair Shops (M. T.).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Heavy repairs including complete overhauls and re-trieving of mechanical transport stores are carried out in these shops. Apprentices are trained at Chaklala.

Minor Head (g)—Central M. T. Stores Depot.—This depot deals with the receipt, storage and issue of stores, spare parts, and materials required for all mechanically propelled vehicles.

MAIN HEAD 2.—

Numbers.			Budget	Revised	Budget	
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Estimate, 1938-39. Rs.	Estimate, 1938-39. Rs.	Estimate, 1939-40. Rs.	
		Brought forward.	99,62,207	99,06,420	1,03,10,000	1,33,06,720
SUB-HEAD F.—INDIAN ARMY ORD- NANCE CORPS—contd.						
MINOR HEAD (h)—VEHICLE RESERVE DEPOT.						
Detailed heads—						
5	5	(1) Pay of officers	56,500		60,000	
7	5	(2) Pay of British soldiers	31,300		23,000	
384	454	(3) Pay of Indian officers and other ranks and establishments	1,31,120		1,86,000	
		(4) Temporary labour	1,500		1,500	
		(5) Kit and clothing allowances	12,300		14,500	
		(6) Deferred pay to Indian troops	3,140		4,500	
		(7) Miscellaneous allowances and expenses	12,700		12,000	
		TOTAL MINOR HEAD (h)	2,45,860	2,48,560	3,08,000	3,01,500
MINOR HEAD (i)—EXPERIMENTAL SECTION, M. T.						
Detailed heads—						
3	4	(1) Pay of officers	49,780		56,350	
8	8	(2) Pay of British soldiers	26,500		29,000	
29	36	(3) Pay of Indian officers and other ranks and establishments	21,200		24,000	
		(4) Kit and clothing allowances	1,400		1,500	
		(5) Deferred pay to Indian troops . . . . .	..		200
		(6) Miscellaneous allowances and expenses	400		300	
		TOTAL MINOR HEAD (i)	1,04,036	99,280	1,07,000	1,11,350
		MINOR HEAD (j) MILITARY LAUNCHES	1,96,022	1,95,000	1,98,000	57,430
		TOTAL SUB-HEAD F	1,05,08,125	1,04,49,260	1,09,23,000	1,37,77,000

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

Minor Head (h).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue of new vehicles and also of vehicles before and after repair in Heavy Repair Shop, Chaklala. It also holds the mobilization reserve of vehicles and also a reserve of vehicles for issue in replacement of those condemned or undergoing heavy repair.

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

Numbers.		MAIN HEAD 2. -			
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD G.—EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
13	13	(1) Pay of instructional staff	13,000		14,800
		(2) Pay of pupils	74,000		63,880
		(3) Kit and clothing allowances	640		350
		(4) Miscellaneous allowances and expenses	8,360		6,970
		(5) Capitation payments to Local Governments	89,000		85,000
TOTAL SUB-HEAD G.		2,46,753	1,85,000	1,85,000	1,71,000
SUB-HEAD I.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.					
Detailed heads—					
528	533	(1) Pay of officers	68,75,930		69,10,850
400	401	(2) Pay of Royal Army Medical Corps other ranks	7,04,030		6,81,910
831	828	(3) Pay of assistant and sub-assistant surgeons	22,30,780		22,00,260
312	312	(4) Pay of nurses and matrons	11,25,110		11,00,330
		(5) Pay of Indian subordinate personnel	1,50,120		1,70,460
2,003	12,189	(6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps	20,50,310		20,92,680
		(7) Kit and Clothing allowances	2,10,000		2,10,100
		(8) Miscellaneous and incidental expenses	4,04,850		4,10,600
		(9) Charges on account of X-Ray installations	78,500		78,500
		(10) Customs duty charges	4,500		4,500
		(11) Grants for upkeep of laboratories	38,370		38,310
		(12) <i>Deduct</i> —Credits on account of hospital charges of R. A. F. personnel	61,000		62,000
		(13) <i>Deduct</i> —Credits on account of dentistry charges of R. A. F. personnel	6,500		6,500
TOTAL MINOR HEAD (a)		1,39,63,013	1,38,05,000	1,39,00,000	1,38,30,000
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.		11,500	12,000	12,000	12,000
TOTAL SUB-HEAD I.		1,39,74,513	1,38,17,000	1,39,12,000	1,38,42,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay 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.

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 29 hospitals, first class, 20 second class, 33 third class, 35 fourth class and 21 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 2·70 per cent. of British troops, 1·51 per cent. of Indian troops and ·98 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 236 Royal Army Medical Corps officers, 310 Indian Medical Service officers, 26 Dental officers, 361 Royal Army Medical Corps other ranks, 40 Army Dental Corps other ranks, 269 nurses, 43 matrons, 333 assistant surgeons, 525 sub-assistant surgeons, 8,667 Indian Hospital Corps personnel and 3,522 reservists. In addition, 155 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES INCLUDING MILITARY ACCOUNTANT GENERAL'S OFFICE.					
Detailed heads—					
140	140		14,44,000		13,60,000
4,046	3,982		72,41,000		73,51,000
			4,40,000		4,14,000
			2,83,600		2,75,000
			10,000		12,000
			3,54,000*		3,48,000*
			12,400		13,000
			15,000		15,000
			1,00,000		1,00,000
TOTAL SUB-HEAD (J)		96,48 802	97,00,000	1,00,00,000	96,88,000

*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. The 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 55* 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.
- (2) At the Headquarters of each of the 3 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.
- (3) There is also a Controller of Military Accounts for Lahore District and Western (Ind.) District. He is designated as Controller of Military Accounts and Pensions and deals also with the payment, audit and adjustment of all claims to pension, passages and service funds excepting I. O. D., I. O. F. W. P. Funds and G. P. Funds.
- (4) There are separate Controllers for Army Factory Accounts, Air Forces Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and I. O. D. and I. O. F. W. P. Funds.

* Two of these officers are at present lent to the Burma Government.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
5	5		42,500		42,320
			2,820		3,840
TOTAL MINOR HEAD (a).		59,151	45,320	45,000	46,160
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
			2,25,720		2,25,720
			16,740		16,740
TOTAL MINOR HEAD (b).		2,41,890	2,42,460	2,43,000	2,42,460
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
			78,950		78,110
			21,170		21,170
TOTAL MINOR HEAD (c).		85,239	1,00,120	1,00,000	99,280
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed heads—					
			23,160		23,160
			3,040		3,040
TOTAL MINOR HEAD (d).		26,950	26,200	26,000	26,200
MINOR HEAD (e)—Deduct—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE ROYAL AIR FORCE					
		14,100	14,100	14,000	14,100
TOTAL SUB-HEAD K.		3,99,130	4,00,000	4,00,000	4,00,000

FOR THE YEAR 1939-40.

101

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.

Numbers. 1938-39. 1939-40.		Accounts, 1937-38.	MAIN HEAD 2.—		
			Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATION.					
Detailed heads—					
103	91	(1) Pay of officers	5,81,000	5,95,000	
41	40	(2) Pay of establishments	45,000	48,000	
		(3) Incidental and miscellaneous expenses	8,500	8,000	
		(4) Telephones	770	700	
TOTAL MINOR HEAD (a)		6,66,211	6,35,270	6,41,000	6,51,700
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	75,000	1,50,000	
		(2) Special grants-in-aid	75,000	75,000	
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	9,62,000	10,16,000	
TOTAL MINOR HEAD (b)		11,38,275	11,12,000	11,18,000	12,41,000
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed heads—					
141	137	(1) Pay of establishments	1,08,750	1,03,000	
		(2) Incidental and miscellaneous expenses	1,52,480	1,27,000	
		(3) Telephones	1,500	2,300	
TOTAL MINOR HEAD (c)		2,33,754	2,62,730	2,28,000	2,32,300
TOTAL SUB-HEAD L.		20,38,240	20,10,000	19,87,000	21,25,000

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, as amended by the Cantonments (Amendment) Act, 1936. The Cantonments Department is divided into 2 groups, viz., the Cantonments Branch and the Lands Branch. The Civilian Executive Officers half of whose pay only will be met from Defence Estimates will form the Cantonments Branch. The Lands Branch will consist of 20 Military Estates Officers including 5 on account of Leave Reserve and the inspecting staff will consist of one Director of Military Lands and Cantonments at the Headquarters of the Government of India, four Deputy Directors and four (at present three, one appointment being held in abeyance) Deputy Assistant Directors of Military Lands and Cantonments at Command Headquarters. The officers of the Lands Branch will be full-time officers of the Cantonments Department and their salary will be paid by Government.

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.

Minor Head (c).—The duties of the Military Estates Officers are to look after the land entrusted to their management under the Cantonment Land Administration Rules and the Complementary Land Rules. The 'management' of Land includes the planting and maintenance of trees.

The increase of Rs. 1.15 lakhs as compared with budget 1938-39 is due to larger payments to the M. E. S. for water supplied to non-entitled consumers and larger provision for grants-in-aid.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.					
MINOR HEAD (a)—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT.					
Detailed heads—					
37	37		4,63,820		4,76,000
14	12		57,580		59,470
136	138				
			3,36,900		3,51,010
			6,19,550		7,90,400
			1,780		1,800
			33,400		31,910
			1,970		2,410
TOTAL MINOR HEAD (a) .		14,65,110	15,15,000		17,13,000
MINOR HEAD (b)—MISCELLANEOUS.					
Detailed heads—					
			11,000		16,000
			20,000		20,000
TOTAL MINOR HEAD (b).		10,968	31,000		36,000
TOTAL SUB-HEAD M . .		14,76,078	15,46,000	15,46,000	17,49,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.					
Detailed heads—					
28	28		62,500		63,500
6	6		1,100		1,100
			3,900		3,900
			4,500		4,500
TOTAL MINOR HEAD (a) .		72,151	72,000	72,000	73,000
Carried over .		72,151	72,000	72,000	73,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Inspectorates of Armaments and Chemical Defence Research Establishment.— 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 small arms, machine guns and bicycles in the hands of troops and on charge of the Royal Indian Navy, the Air Forces in India, Indian State Forces and Civil Departments, and under repair in arsenals.

Inspector of Guns, Cossipore—

- (a) inspects the outturn of the Gun and Shell Factory;
- (b) Electro-Deposition;
- (c) inspects ordnance in the hands of troops; and of the Royal Indian Navy, and
- (d) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.).

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 Air Forces in India, Royal Indian Navy, Indian State Forces and Civil Departments 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; and
- (c) inspects artillery carriages, transport vehicles and connected stores in the hands of troops, also stores made from timber.

Chemical Inspector, Indian Ordnance Department, Kirkee—

- (a) inspects chemical stores;
- (b) tests all explosives and advises on chemical questions affecting these stores;
- (c) maintains cordite records and
- (d) tests explosives on charge of the Air Forces in India and the Royal Indian Navy technical anti-gas equipment.

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, Chemical Defence Research Establishment, Rawalpindi—

Makes experiment and carries out research work in connection with chemical defence including meteorology.

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.

The increase of Rs. 2.03 lakhs as compared with budget, 1936-39 is due to provision for extra temporary establishments to cope with the increased work in Inspectorates.

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1938.	1939.	1937-33.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		72,151	72,000	72,000	73,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
24	24	(1) Pay of officers	3,70,000		3,70,000
52	52	(2) Pay of Indian ranks and other establishments	90,000		93,000
		(3) Kit and clothing allowances	1,000		1,000
		(4) Miscellaneous allowances and expenses	68,000		66,000
TOTAL MINOR HEAD (b).		3,60,540	5,29,000	4,50,000	5,30,000
MINOR HEAD (c)—HILL SANITARIA AND DEPOS.					
Detailed heads—					
10	10	(1) Pay of officers			
		(2) Pay of British soldiers			
		(3) Pay of establishments	1,23,000		1,35,000
		(4) Kit and clothing allowances			
		(5) Miscellaneous allowances and expenses			
TOTAL MINOR HEAD (c).		1,17,387	1,23,000	1,23,000	1,35,000
Carried over .		5,50,078	7,24,000	6,45,000	7,38,000

* 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, 4 assistant technical recruiting officers (including 1 part time assistant technical recruiting officer at Karachi) and 14 assistant recruiting officers (seconded) for two years extendable to three years and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (viz., Rawalpindi, Peshawar including Kohat, Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal and Poona including Bangalore), paid recruiters and menials. The clerical staff of the ordinary recruiting organisation consists of 40 combatant Indian ranks and that of the technical recruiting organisation consists of 3 civilian clerks.

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.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1938.	1939- 39, 40.	1937-38.	Estimate, 1938-39.	Estimate, 1938-39.	Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	Brought forward :	5,50,078	7,24,000	6,45,000	7,38,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS.					
Detailed heads—					
2	2 (1) Pay of officers		13,520		13,330
23	23 (2) Pay of British soldiers		77,040		78,370
9	9 (3) Pay of establishments		1,200		1,200
	(4) Kit and clothing allowances		1,580		1,680
	(5) Miscellaneous allowances and expenses		2,660		2,420
	TOTAL MINOR HEAD (d).	1,12,339	96,000	96,000	97,000
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.					
Detailed heads—					
346*	346 (1) Pay of religious teachers and other charges		97,000		97,000
	TOTAL MINOR HEAD (e)	96,342	97,000	97,000	97,000
MINOR HEAD (f)—ANTI-MALARIAL MEASURES					
		76,624	83,000	85,000	83,000
MINOR HEAD (g)—VOCATIONAL TRAINING.					
Detailed heads—					
1	(1) Pay of officers		5,350		
1	(2) Pay of British soldiers		3,900		
2	(3) Pay of clerks		2,000		
	(4) Kit and clothing allowances		100		
	(5) Miscellaneous allowances and expenses		100		
	TOTAL MINOR HEAD (g)	22,005	11,450	2,000	..
	Carried over	8,57,388	10,11,450	9,25,000	10,15,000

* Liable to fluctuation.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d)—Military Prisons and Detention Barracks.—Detention Barracks have been established at Lucknow, Sialkot and Trimulgherry 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 the Adjutant General in India. The present establishment employed in these barracks is 2 Officers and 23 British warrant and non-commissioned officers excluding 24 extra regimentally employed non-commissioned officers, of whom 12 are unseconded in their units and recallable on mobilisation and the other 12 for 6 months tour of duty.

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, headquarters 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. One teacher is authorised for British Infantry Training Company, and also for the Gurkha Training Companies located in Shillong. One teacher for each of the three main religious classes is also authorised for mechanical transport units stationed at Chaklala.

Minor Head (f)—Anti-Malarial Measures.—Under this minor head is included recurring expenditure on account of (i) treatment of breeding places and destruction of adult mosquitoes; (ii) employment of labour in connection with (i); (iii) purchase and maintenance of bicycles for anti-malarial work; (iv) purchase of blowers, sprayers, etc., and (v) supply of Paris green and other approved products for anti-mosquito work.

Numbers.			MAIN HEAD 2.—		
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward		8,57,388	10,11,450	9,25,000	10,15,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—concl'd.					
MINOR HEAD (h) REST CAMPS.					
Detailed heads—					
1	1	(1) Pay of British soldiers	7,150		7,660
5	6	(2) Pay of Indian officers and other ranks and establishments	4,690		5,290
44	44	(3) Pay of followers	8,600		8,930
		(4) Kit and clothing allowances	90		90
		(5) Miscellaneous allowances and expenses	1,020		1,030
TOTAL MINOR HEAD (h)		21,976	21,550	22,000	23,000
MINOR HEAD (i)—MISCELLANEOUS.					
Detailed heads—					
		(1) Donations and grants in aid to institutions and charitable and subsistence allowances	78,000		78,000
		(2) Fees to examiners for Indian Medical Department promotion examinations			
		(3) Contribution to Provincial Governments in respect of the War Reserve of the Civil Branch of the Indian Medical Service	3,69,000		3,26,000
		(4) Provision for small measures	20,000		20,000
TOTAL MINOR HEAD (i)		3,78,236	4,67,000	4,10,000	4,24,000
TOTAL SUB-HEAD N.		12,57,600	15,00,000	13,57,000	14,62,000
SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.					
Detailed heads—					
2	2	(1) Military Attaché, Kabul, etc.	27,500		28,500
		(2) Contribution towards cost of Survey of India	3,51,500		3,51,500
		(3) Special Emergency Grant	1,40,000		1,40,000
TOTAL SUB-HEAD O.		3,77,729	5,19,000	4,10,000	5,20,000

ADMINISTRATIVE SERVICES—contd.
EXPLANATIONS.

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

(3) The provision under this head represents the contribution to Provincial Governments at the beginning of each financial year in respect of British officers of the Indian Medical Service belonging to the war reserve and maintained by Provincial Governments.

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

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

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

The provision against item (3) is a reserve for special emergency measures that may be found necessary in the course of the year.

Numbers.		MAIN HEAD 2.—			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.					
Detailed heads—					
			1,58,400		1,50,000
			10,100		5,550
		
TOTAL MINOR HEAD (a)		1,68,447	1,68,500		1,55,550
MINOR HEAD (b)—CONTROLLED FLOUR MILLS.					
7	7	(1) Supervising establishment and other charges	13,500		13,450
TOTAL MINOR HEAD (b)		11,763	13,500		13,450
MINOR HEAD (c)—PROVISION FOR SMALL MEASURES					
		..	20,000		20,000
MINOR HEAD (d)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS.					
Detailed heads					
5	5	(1) Pay of officers	67,000		64,000
10	10	(2) Pay of establishments	19,000		19,000
		(3) Transportation	10,000		10,000
		(4) Miscellaneous	3,000		3,000
TOTAL MINOR HEAD (d)		59,307	99,000		96,000
TOTAL SUB-HEAD P		2,39,517	3,01,000	2,60,000	2,85,000
SUB-HEAD Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.					
		..	2,00,000	34,000	2,00,000
SUB-HEAD R.—ENGLAND—					
(a) Military Training and Education:					
		(1) Pay and allowances of officers	4,00,000		3,90,000
		(2) Pay of other ranks			60,000
		(3) Miscellaneous	66,000		
		(4) Leave and deputation salaries, etc.	58,000		55,000
		(5) Sterling overseas pay	36,000		36,000
		(6) Stores for India	..		2,000
Carried over			5,60,000		5,43,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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.

Minor Head (d)—Technical Examination Branch.—This Branch deals with questions relating to technical examination of bills, measurement and check of measurements of works, revision of schedule of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special new measures introduced in the course of the year.

		MAIN HEAD 2/II.—			
		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward			5,60,000		5,43,000
SUB-HEAD R.—ENGLAND—contd.					
(b) Royal Indian Army Service Corps:					
(1)	Pay and allowances of officers		5,20,000		4,48,000
(2)	Pay of other ranks		4,20,000		3,04,000
(3)	Miscellaneous				
(4)	Leave and deputation salaries, etc.		8,000		4,000
(5)	Sterling overseas pay		37,000		..
(6)	Expr. connected with M. T. Adviser				1,000
(c) Remount Department:					
(1)	Pay and allowances of officers		28,000		28,000
(2)	Pay of other ranks				
(3)	Miscellaneous		8,000		8,000
(d) Veterinary Services:					
(1)	Pay and allowances of officers		36,000		36,000
(2)	Pay of other ranks				
(3)	Miscellaneous		1,000		1,000
(e) Ordnance Service:					
(1)	Pay and allowances of officers		1,20,000		2,26,000
(2)	Pay of other ranks				
(3)	Miscellaneous		3,40,000		4,46,000
(4)	Leave and deputation salaries, etc.		1,12,000		1,10,000
(5)	Sterling overseas pay		64,000		1,06,000
(6)	Establishment charges etc. of Ordnance Consulting Officer's		8,000		14,000
(h) Medical Services:					
(1)	Pay and allowances of officers				
(2)	Pay of other ranks		8,00,000		8,00,000
(3)	Sterling overseas pay and other charges				
(4)	Pay, etc., of officers on appointment to the I. M. S.		6,00,000		6,40,000
(5)	Cost of medical treatment				
(6)	Miscellaneous				
(7)	Leave and deputation salaries, etc.		86,000		1,24,000
(i) Military Accounts offices:					
(1)	Leave and deputation salaries, etc.		1,00,000		1,02,000
(2)	Sterling overseas pay		60,000		48,000
(f) Ecclesiastical Establishments:					
(1)	Leave and deputation salaries, etc.		20,000		16,000
(2)	Sterling overseas pay		24,000		18,000
(k) Cantonments:					
(1)	Leave and deputation salaries, etc.		90,000		96,000
Carried over			40,32,000		41,19,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward		40,32,000		41,19,000
SUB-HEAD R.—ENGLAND—<i>contd.</i>				
(n) Sundry Administrative Services:				
(1) Pay and allowances of Officers		80,000		40,000
(2) Pay of other ranks		44,000		48,000
(3) Leave and deputation salaries, etc.		4,000		3,000
(4) Stores for India . . . . .		..		..
(4) Miscellaneous . . . . .		..		..
(5) Sterling overseas pay . . . . .		..		8,000
TOTAL SUB-HEAD R.	42,24,708	41,60,000	42,71,000	42,18,000
SUB-HEAD S.—EXCHANGE ON ENGLISH EXPENDITURE	-21,890	..	22,000	..
TOTAL EXPENDITURE—MAIN HEAD 2	6,83,06,700	6,92,78,000	6,95,12,000	7,03,49,000
RECEIPTS—				
Sub-head A—Military Training—				
(1) Contributions from Dominion Governments towards cost of training of their officers		48,000		27,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		61,000		80,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD A	86,275	1,09,000	1,09,000	1,07,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools		14,000		15,600
(2) Receipts from educational institutions		5,45,000		5,38,900
(3) Miscellaneous		6,000		5,500
TOTAL SUB-HEAD B	5,60,203	5,65,000	5,60,000	5,60,000
Sub-Head C—Royal Indian Army Service Corps—				
(1) Credits for services rendered by Government transport to civil and other departments and individuals		4,000		3,000
(2) Miscellaneous		16,000		17,000
TOTAL SUB-HEAD C	17,585	20,000	24,000	20,000

MAIN HEAD II.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—contd.				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		11,410		11,000
(2) Miscellaneous		13,590		13,000
TOTAL SUB-HEAD D	26,069	25,000	21,000	24,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contributions from Local Governments, etc., to- wards cost of training of civil students in Army veterinary schools				1,000
(2) Miscellaneous				1,000
TOTAL SUB-HEAD E.	1,496		1,000	1,000
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		12,000		6,000
TOTAL SUB-HEAD F.	5,737	12,000	6,000	6,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous		1,000		..
TOTAL SUB-HEAD G	183	1,000	1,000	..

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>contd.</i>				
Sub-Head I—Medical Services—				
(1) Hospital stoppages - from officers, etc.				
(2) Credits for services rendered		3,00,000		3,00,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of mili- tary hospitals.				
TOTAL SUB-HEAD I	2,77,763	3,00,000	3,00,000	3,00,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous		12,000		11,000
TOTAL SUB-HEAD J.	20,594	12,000	20,000	11,000
Sub-Head K—Ecclesiastical Establishments—				
(1) Miscellaneous		1,000		..
TOTAL SUB-HEAD K	50	1,000	..	..
Sub-Head L—Cantonments—				
(1) Receipts from class ‘A’ lands		1,19,000		1,00,000
(2) Receipts from class ‘B’ lands of military Estate offices		2,35,000		2,95,000
(3) Govt. share of receipts from class ‘B’ lands ma- naged by Cantonment authorities . . . . .		..		24,000
(4) Miscellaneous		47,000		30,000
(5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers.		6,14,000		5,25,000
(6) Receipts from non- Cantonment lands under M. E. S. management		35,000		39,000
TOTAL SUB-HEAD L	9,67,638	10,50,000	9,73,000	10,13,000

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD M. . . .	237	..	..	..
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous . . .		1,000		..
TOTAL SUB-HEAD N. . . .	402	1,000	..	..
Sub-Head O—Miscellaneous services under the C. G. S.—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD O. . . .	948	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD P. . . .	178	..	..	..
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . .		28,000		20,000
(2) Hospital stoppages . . .		4,000		4,000
(3) Miscellaneous . . .		4,000		6,000
(4) Recoveries of over-payments . . .		..		..
TOTAL SUB-HEAD R—England . . .	69,926	36,000	74,000	30,000
Sub-Head S.—Exchange . . .	—362	..	..	..
TOTAL RECEIPTS—MAIN HEAD II . . .	20,34,922	21,32,000	20,89,000	20,72,000

FOR THE YEAR 1939-40.

119

EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-33.			Budget Estimate, 1938-29.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—MEDICAL STORE DEPOTS AND WORKSHOPS	28,25,558	29,95,994	—70,438	24,00,000	29,78,000	—5,78,000	27,82,000	31,00,000	—3,18,000	29,54,000	30,00,000	—46,000
B.—INDIAN ARMY SERVICE CORPS	1,84,717	852	1,83,865	1,90,000	2,000	1,88,000	1,80,000	1,000	1,79,000	1,86,000	1,000	1,85,000
C.—ORDNANCE AND CLOTHING FACTORIES	2,21,02,559	3,63,908	2,17,38,651	1,89,94,000	9,09,000	1,80,85,000	2,01,52,000	22,40,000	1,79,12,000	1,95,13,000	14,45,000	1,80,68,000
D.—GRASS FARMS	44,78,775	4,03,312	40,75,463	39,14,000	4,00,000	35,14,000	35,68,000	4,00,000	31,68,000	28,86,000	2,84,000	26,02,000
E.—DAIRY FARMS	85,90,822	30,69,498	5,21,124	34,73,000	32,20,000	2,53,000	35,50,000	32,75,000	2,75,000	41,20,000	34,51,000	6,69,000
F.—ENGLAND	39,80,921	343	39,80,578	35,21,000	...	35,21,000	45,46,000	8,000	45,38,000	33,35,000	...	33,35,000
G.—EXCHANGE	—20,327	—2	—20,325	...	...	...	24,000	...	24,000	...	...	...
	<u>3,71,42,523</u>	<u>68,33,905</u>	<u>3,03,08,618</u>	<u>3,24,92,000</u>	<u>75,09,000</u>	<u>2,49,83,000</u>	<u>3,48,02,000</u>	<u>90,24,000</u>	<u>2,57,78,000</u>	<u>3,29,94,000</u>	<u>81,81,000</u>	<u>2,48,13,000</u>
<i>Diad</i> —Transfer from the Defence Reserve Fund . . . . .	...	...	...	<u>25,21,000</u>	...	<u>25,21,000</u>	...	...	...	<u>8,35,000</u>	...	<u>8,36,000</u>
TOTAL MAIN HEAD 3/III	<u>3,71,42,523</u>	<u>68,33,905</u>	<u>3,03,08,618</u>	<u>2,99,71,000</u>	<u>75,09,000</u>	<u>2,24,62,000</u>	<u>3,48,02,000</u>	<u>90,24,000</u>	<u>2,57,78,000</u>	<u>3,21,58,000</u>	<u>81,81,000</u>	<u>2,39,77,000</u>

EXPLANATIONS.

Budget 1939-40 is Rs. 1.70 lakhs less than the budget 1938-39 due mainly to smaller requirements of fodder, amalgamation of certain grass farms with dairy farms and larger receipts for stores issued from factories partly counterbalanced by increased provision for medical and ordnance stores and factory reorganisation.

MAIN HEAD 3.—MANUFACTURING

Numbers,			Accounts,	Budget	Revised	Budget
1938-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.	EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.						
MINOR HEAD (a) DEPOTS PROPER—REVENUE—						
Detailed heads—						
341	341	(1) Pay of permanen staff		3,94,550		3,82,500
199	199	(2) Pay of temporary staff		48,550		50,000
		(3) Incidental and miscellaneous expenses		25,630		28,250
		(4) Transportation		2,26,000		2,26,000
		(5) Expenditure on buildings		36,640		32,500
		(6) Materials and stores—				
		(i) Purchased locally		13,19,000		18,85,740
		(ii) Obtained from the Depot in Burma		..		..
		(7) Customs duty		2,03,310		2,07,630
		(8) <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
TOTAL MINOR HEAD (a) .				22,38,680		27,97,620
MINOR HEAD (b) DEPOTS PROPER—CAPITAL—						
Detailed heads—						
Financed from renewals reserve fund—						
		(1) Expenditure in India on plant and machinery		..		700
		(2) Expenditure in England on plant and machinery.		..		..
		(3) <i>Add/Deduct</i> transfer to/from renewals reserve fund		320		400
TOTAL MINOR HEAD (b) .				320		300
Carried over				22,39,000		27,97,920

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 Defence Department for the supply of medical and veterinary equipment and stores to the Defence Services both in peace and war time. The equipment and stores required are obtained:—

- (i) by purchase 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 four Government Medical Store Depots in India. They are located at Madras, Bombay, Lahore Cantonment and Calcutta. 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.

3. The supply on payment of medical stores to the Local Governments and Government aided Civil institutions (both medical and veterinary) is also executed by these depots. They further undertake the repair of surgical instruments for both military and civil Government institutions. The estimated receipts to the Defence Services from this source are shown under Head III-A.

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 Renewals Reserve Fund 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.

The increase of Rs. 5.54 lakhs as compared with the budget 1938-39 is due to provision for reserves of medical stores.

MAIN HEAD 3.—MANUFACTURING

Numbers,		Accounts,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40
		Rs.	Rs.	Rs.	Rs.
Brought forward			22,39,000		27,97,920
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—<i>conid.</i>					
MINOR HEAD (c) WORK-SHOPS—REVENUE—					
Detailed heads—					
39	39	(1) Pay of permanent staff	68,420		63,480
68	69	(2) Pay of temporary staff	30,100		31,500
		(3) Incidental and miscellaneous expenses	1,050		1,100
		(4) Expenditure on buildings	3,500		4,700
		(5) <i>Deduct—Receipts from sales of scrap and by-products .</i>	5,500		5,500
TOTAL MINOR HEAD (c)			97,570		95,280
Carried over			23,36,570		28,93,200

FOR THE YEAR 1939-40.

125

ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

Number		MAIN HEAD 3.—MANUFACTURING			
1938-39.	1939-40.	Accounts, 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			23,36,570		28,93,200
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concd.					
14	14	Minor Head (d) WORKSHOPS—POWER CHARGES .	7,400		7,700
TOTAL MINOR HEAD (d) .			7,400		7,700
MINOR HEAD (e) WORKSHOPS—CAPITAL—					
Detailed heads—					
Financed from renewals reserve fund—					
(1) Expenditure in India on plant and machinery .			5,100		2,400
(2) Expenditure in England on plant and machinery . . .			5,000		9,000
(3) Add or Deduct transfers to or from renewals reserve fund			2,870		3,900
TOTAL MINOR HEAD (e) .			7,230		7,500
MINOR HEAD (f) APPROPRIATION-IN-AID TO GRANT 39—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE MEDICAL STORE DEPOTS AND WORKSHOPS .					
			48,800		45,600
			24,00,000		29,54,000
Deduct—Transfer from the Defence Reserve Fund .			..		5,00,000
TOTAL SUB-HEAD A		28,25,556	24,00,000	27,82,000	24,54,000

FOR THE YEAR 1939-40.

127

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers:			Budget	Revised	Budget
1938-	1939-	Accounts,	Estimate,	Estimate,	Estimate,
39.	40.	1937-38.	1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BAKERIES.					
Detailed heads—					
885	885	(1) Pay of establishment	1,70,600		1,67,000
		(2) Kit and clothing allowances	5,800		5,700
		(3) Incidental and miscellaneous expenses	2,600		2,300
TOTAL MINOR HEAD (a)		1,74,655	1,79,000	1,69,000	1,75,000
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay of establishment	4,000		4,000
169	169	(2) Pay of reservists	6,500		6,500
		(3) Kit and clothing allowances	400		400
		(4) Incidental and miscellaneous expenses	100		100
TOTAL MINOR HEAD (b)		10,062	11,000	11,000	11,000
TOTAL SUB-HEAD B		1,84,717	1,90,000	1,80,000	1,86,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a)—Revenue.					
Detailed Heads—					
858	849	(1) Pay of permanent staff	28,62,020		28,52,240
		(2) Incidental and miscellaneous expenses	2,89,000		3,10,520
		(3) Transportation	4,80,760		6,92,220
		(4) Pay of temporary staff	49,75,500		53,59,130
		(5) Customs duty	6,74,880		4,47,150
		(6) Materials purchased locally including rupee tender purchases	66,31,840		65,41,600
		(7) Expenditure on buildings, etc., not chargeable to capital	7,54,000		7,08,450
Carried over			1,66,68,000		1,69,11,310

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a).—Bakeries.—See explanations under Head 2-C (a) Supply Companies and Supply Depôts.

Minor Head (b).—Butcheries.—See explanations under Head 2-C (a) Supply Companies and Supply Depôts.

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. These seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were built 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; metals for Q. F. and small arms ammunition, fuzes, etc.; also steel bars and rods, shell forgings; stampings for fuzes, etc., and of Q. F. cartridge cases.
- (2) *Gun and Shell Factory, Coosipore.*—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 including V. B. 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 trailers oil cookers V. M. G. mountings, chests, boxes, axe and pick helms and numerous miscellaneous articles.
- (6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various types; the leather used is tanned in this factory.
- (7) *Cordite Factory, Arurankadu.*—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, and repairs to regimental colours are executed.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,66,68,000		1,69,11,310
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—concl'd.				
MINOR HEAD (a) Revenue—cont'd.				
Detailed Heads—cont'd.				
(8) <i>Deduct</i> —Sale proceeds of scrap and waste .		5,00,000		4,60,000
(9) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services .		51,000		50,000
TOTAL MINOR HEAD (a) .		1,61,17,000		1,64,01,310
MINOR HEAD (b) Capital.				
Detailed Heads—				
Financed from new grants.				
(1) Military Engineer Services expenditure on land, works, plant, etc.		14,85,000		2,54,210
(2) Factory expenditure on land, works, plant, etc. .		1,92,000		16,62,610
(3) Freight and customs duty on purchases in England .		..		..
Financed from renewals reserve fund—				
(4) Military Engineer Services expenditure on land, works, plant, etc. .		2,20,290		2,04,320
(5) Factory expenditure on land, works, plant, etc. .		12,18,000		9,50,360
(6) Purchases in England .		2,33,000		2,29,000
(7) <i>Deduct</i> —Transfer from renewals reserve fund .		4,71,290		1,88,810
TOTAL MINOR HEAD (b) .		28,77,000		31,11,690
		1,89,94,000		1,95,13,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund .		23,95,000		3,36,000
TOTAL SUB-HEAD C.	2,21,02,559	1,65,99,000	2,01,52,000	1,91,77,000

ESTABLISHMENTS (INCLUDING STORES)—contd.**EXPLANATIONS.****Head 3. O.—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 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 generally on production costs of the factories. Cash provision is made in the factories' budget on the basis of the cash actually required to meet the standing charges and the 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 factories normally employ labour to the extent of approximately 14,000 workmen.

Head 3. O (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 the existing buildings and plant in good condition.

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 renewals reserve fund.*—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 renewals 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 end of any year is limited to Rs. 15 lakhs; any excess is credited to the Defence Budget. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

The increase of Rs. 5.19 lakhs as compared with the budget 1938-39 is due mainly to provision for increase in demands and to re-organisation.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
SUB-HEAD		Rs.	Rs.	Rs.	Rs.
D.—GRASS FARMS.					
MINOR HEAD (a) Revenue.					
Detailed heads—					
269	52	(1) Pay of Administrative staff		2,60,350	1,67,210
	166	(2) Pay of permanent staff		3,80,000	2,87,000
		(3) Pay of temporary staff		70,000	50,000
		(4) Kit, clothing and food allowances		14,000	12,000
		(5) Incidental and miscellaneous expenses.		3,30,000	1,60,000
		(6) Transportation		2,95,000	1,57,000
		(7) General standing charges		2,10,000	1,57,000
		(8) Production charges		12,70,000	6,75,000
		(9) Purchase of fodder		9,70,650	11,07,410
		(10) Customs duty		200	200
		(11) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.		200	200
		(12) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.		7,000	5,000
TOTAL MINOR HEAD (a)			37,93,000		27,67,620
MINOR HEAD (b) Capital.					
Detailed heads—					
Financed from new grants.					
	(1) Expenditure in India on land, etc.				5,000
	(2) Expenditure in England on land, etc.				..
Financed from renewals reserve fund.					
	(3) Expenditure in India on land, machinery, etc.		2,25,900		84,400
	(4) Expenditure in England on land, machinery, etc.		47,000		..
	(5) <i>Deduct/Add</i> Transfer from/to renewals reserve fund		1,51,900		28,980
TOTAL MINOR HEAD (b)			1,21,000		1,18,380
TOTAL SUB-HEAD D		44,78,775	39,14,000	35,68,000	28,86,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. D. Grass Farms.—There are 25 Grass Farms with 14 depots grouped into 4 Circles *i.e.* No. 1 Circle with Headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Military Districts, No. 2 Circle with Headquarters at Lahore Cantonment comprising Rawalpindi and Lahore Military Districts, No. 3 Circle with Headquarters at Meerut comprising Lucknow, Meerut and P. & A. Military Districts and Delhi Independent Brigade Area, No. 4 Circle with Headquarters at Quetta comprising Baluchistan Military District, Zhob Independent Brigade Area and Sind Independent Brigade Area, No. 5 Circle with Headquarters at Poona comprising Deccan, Bombay and Madras Military Districts and Poona Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quartermaster General.

Under the reorganisation contemplated Farms now located in No. 2 Circle at Lahore Cantonment will be amalgamated with Dairy Farm circle at the same station.

2. The policy is (i) to maintain stocks of fodder required for issue to the Army other than (a) to a Remount Depot located at a station where the Military Farms Department do not function (b) at stations at and in front of all railheads where no production farm of the Military Farms Department exists, (ii) to 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. Total actual requirements for the Army for 1937-38 were 1,50,829 tons. Fodder is obtained partly by production and partly by purchase. During 1937-38 the quantities actually dealt with were 1,51,958 tons (including purchases by the Royal Indian Army Service Corps); of this 89,839 tons were produced at a cost of Rs. 29.84 per ton and 62,119 tons were purchased at Rs. 33.00 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 bhoooa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, barasem gram, sugarcane and monsoon crops (juar and maize).

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

The decrease of Rs. 10.28 lakhs as compared with the budget 1938-39 is due to decrease in requirements of fodder as a result of mechanisation and to the amalgamation of certain grass farms with dairy farms.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD E.—DAIRY FARMS.					
MINOR HEAD—(a) Revenue.					
Detailed heads—					
313	51	(1) Pay of Administrative staff.	1,24,700		1,70,000
	306	(2) Pay of permanent staff	3,60,000		4,40,000
		(3) Pay of temporary staff	4,10,000		5,41,000
		(4) Incidental and miscellaneous expenses.	2,20,000		2,78,000
		(5) Transportation.	2,31,000		2,89,000
		(6) General standing charges	2,11,000		2,41,000
		(7) Production charges	13,33,000		15,73,000
		(8) Purchase of dairy produce	1,40,000		1,40,000
		(9) Customs duty	14,100		16,740
		(10) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.	100		100
		(11) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.	18,000		25,000
TOTAL MINOR HEAD (a).			30,25,700		36,63,640
MINOR HEAD (b) Capital—					
Detailed heads—					
Financed from new grants.					
	(1) Expenditure in India on land, etc.		1,12,300		78,000
	(2) Expenditure in England on land, etc. . . . .		..		..
Financed from renewals reserve fund.					
	(3) Expenditure in India on land, machinery, etc.		3,11,200		3,54,900
	(4) Expenditure in England on land, machinery, etc.		21,000		27,000
	(5) <i>Add</i> —Transfers: <i>to</i> <i>Deduct</i> <i>from</i> renewals reserve fund		2,800		3,540
TOTAL MINOR HEAD (b).			4,47,300		4,56,360
TOTAL SUB-HEAD E. .		35,90,622	34,73,000	35,50,000	41,20,000

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

Head 3. E. Dairy Farms.—There are 31 main dairies, 5 Young Stock Farms and 26 Depots grouped into 3 Circles, *i.e.*, Frontier circle with headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Military Districts, Northern Circle with headquarters at Lahore Cantonment comprising Rawalpindi, Lahore, Baluchistan Military Districts and Zhob Independent Brigade Area and Southern Circle with headquarters at Jubbulpore comprising Meerut, Mhow, Deccan, Bombay, Lucknow and Madras Military Districts, Poona Independent Brigade Area and Delhi Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quartermaster General.

2. The Military Dairy Farms are worked as quasi commercial concerns.

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 1937-38 were 9,746 tons at an average sale rate of Re. 0-1-8·3 per lb. and 464 tons of lutter at an average sale rate of Re. 0-15-9 per lb. These quantities represent in the case of milk 27 per cent to Government hospitals and institutions and 73 per cent to other customers and in the case of butter 13 per cent to Government hospitals and institutions and 87 per cent to others (officers, troops, and families, messes and institutions).

The increase of Rs. 6·47 lakhs as compared with the budget 1938-39 is due to the amalgamation of certain grass farms with dairy farms.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous expenditure		24,000		24,000
(2) Leave and deputation salaries etc.		8,000		..
(3) Sterling overseas pay		5,000		5,000
(4) Store for India		9,92,000		10,06,000
(b) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous expenditure		24,000		24,000
(2) Leave and deputation salaries etc.		2,70,000		2,42,000
(3) Final pay and travelling expenses		9,000		9,000
(4) Miscellaneous expenditure		6,000		6,000
(5) Sterling overseas pay		1,34,000		1,48,000
(6) Passage to India		8,000		11,000
(7) Stores for India		19,64,000		17,85,000
(d) Grass Farms—				
(1) Pay and miscellaneous expenditure		40,000		40,000
(2) Stores for India		1,000		..
(e) Dairy Farms—				
(1) Pay and Miscellaneous expenditure . . . . .		..		..
(2) Leave and deputation salaries etc.		24,000		17,000
(3) Sterling overseas pay		9,000		12,000
(4) Stores for India		3,000		6,000
		35,21,000		33,35,000
Deduct—Transfer from the Defence Reserve Fund		1,26,000		..
TOTAL SUB-HEAD F.—ENGLAND .	39,80,921	33,95,000	45,46,000	33,35,000
SUB-HEAD G.—EXCHANGE .	—20,627	..	24,000	..
TOTAL EXPENDITURE—MAIN HEAD 3 .	3,71,42,523	2,99,71,000	3,48,02,000	3,21,58,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus and obsolete stores		5,800		10,000
(2) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depots proper		29,56,900		29,77,000
(3) Value of supplies made and services rendered to Local and foreign Govern- ments and non- military institutions, by workshops.		13,300		12,000
(4) Transfer of surplus from renewals reserve fund				1,000
(5) Miscellaneous		2,000		1,000
TOTAL SUB-HEAD A	29,95,994	29,78,000	31,00,000	30,00,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous		2,000		1,000
TOTAL SUB-HEAD B	852	2,000	1,000	1,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus and obsolete stores		1,50,000		1,00,000
(2) Value of work done for non-military depart- ments and private bodies and value of stores issued to the Burma Government.		5,43,000		10,75,000
(3) Transfer of surplus from renewals reserve fund				1,000
(4) Miscellaneous		2,16,000		2,70,000
TOTAL SUB-HEAD C	3,63,908	9,09,000	22,40,000	14,45,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised, Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS— <i>concl'd.</i>				
INDIA— <i>concl'd.</i>				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder		70,000		49,500
(2) Proceeds from sale of vegetables . . . .		..		500
(3) Miscellaneous		1,30,000		50,000
		<u>2,00,000</u>		<u>1,00,000</u>
(4) Okara Farm gross receipts		6,10,000		6,00,000
(5) <i>Deduct</i> —Okara Farm gross expenditure		<u>4,10,000</u>		<u>4,16,000</u>
(6) Net receipts from Okara Farm		2,00,000		1,84,000
TOTAL SUB-HEAD D	<u>4,03,312</u>	<u>4,00,000</u>	<u>4,00,000</u>	<u>2,84,000</u>
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		30,20,000		31,50,000
(2) Proceeds from sale of grain and fodder		1,30,000		2,00,000
(3) Miscellaneous		70,000		1,00,000
(4) Proceeds from sale of vegetables . . . .		..		1,000
TOTAL SUB-HEAD F	<u>30,69,498</u>	<u>32,20,000</u>	<u>32,75,000</u>	<u>34,51,000</u>
SUB-HEAD F.—ENGLAND	343	..	8,000	..
SUB-HEAD G.—EXCHANGE	—2	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>68,33,905</u>	<u>75,09,000</u>	<u>90,24,000</u>	<u>81,81,000</u>

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

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—ARMY HEAD-QUARTERS . . .	82,68,619	...	82,68,619	84,41,000	...	84,41,000	85,46,000	...	85,46,000	86,38,000	...	86,38,000
B.—STAFF OF COM-MANDS . . .	31,51,261	...	31,51,261	33,09,000	...	33,09,000	29,50,000	...	29,50,000	26,70,000	...	26,70,000
C.—STAFF OF DIS-TRICTS AND BRI-GADES . . .	81,05,980	...	81,05,980	83,17,000	...	83,17,000	83,00,000	...	83,00,000	86,41,000	...	86,41,000
MISCELLANEOUS RECEIPTS . . .	...	59,508	-59,503	...	65,000	-65,000	...	1,00,000	-1,00,000	...	65,000	-65,000
D.—ENGLAND . . .	10,13,220	774	10,12,446	9,92,000	1,000	9,91,000	11,01,000	8,000	10,93,000	10,30,000	1,000	10,20,000
F.—EXCHANGE . . .	-5,250	-4	-5,246	..	...	...	6,000	..	6,000	...	...	...
	<u>2,05,33,830</u>	<u>60,273</u>	<u>2,04,73,557</u>	<u>2,10,59,000</u>	<u>66,000</u>	<u>2,09,93,000</u>	<u>2,09,03,000</u>	<u>1,08,000</u>	<u>2,07,95,000</u>	<u>2,09,79,000</u>	<u>66,000</u>	<u>2,09,13,000</u>
Deduct—Transfer from the Defence Reserve Fund.	...	...	...	51,000	...	51,000	...	...	...	17,000	...	17,000
MAIN HEAD 4-IV	<u>2,05,33,830</u>	<u>60,273</u>	<u>2,04,73,557</u>	<u>2,10,08,000</u>	<u>66,000</u>	<u>2,09,42,000</u>	<u>2,09,03,000</u>	<u>1,08,000</u>	<u>2,07,95,000</u>	<u>2,09,62,000</u>	<u>66,000</u>	<u>2,08,96,000</u>

FOR THE YEAR 1939-40.

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 a 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, 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 units 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) Armaments and Mechanisation.
- (iii) Ordnance Services.
- (iv) Contracts.

(i) 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 Armaments and Mechanisation deals with design, research experiment, patterns, and scales of all equipment of the Army including mechanically propelled vehicles and inspection of the same with the exception of clothing, footgear and general stores (dealt with by Director of Ordnance Services).

He also deals with the provision and the maintenance of mechanical transport.

(iii) The Director of Ordnance Services controls the Arsenals 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 Lieut.-Colonel, 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.

The decrease of Rs. 80 lakh as compared with budget 1938-39 is due mainly to the reorganisation of the Western Command partly counterbalanced by increase due to the transfer to Army Headquarters of certain staff in connection with the mechanical transport maintenance and repairs.

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	4	1	..	1	..
Staff officers (1st grade)	1	6	4	1	4	..
Staff officers (2nd grade)	1	..	2	17	5	6	5	..
Staff officers (3rd grade)	1	16	6	4	..	..
Other officers	1 (3)(c)	..	1(f)	..	..
<i>Services.</i>								
Directors—Major Generals	1	1	..
Directors—Brigadiers	2	1
Other Directors	1	2
Deputy Directors	4	4(g)	1
Assistant Directors	1	2	8
Deputy Assistant Directors	2	2	5
Staff Captains	1	2
Inspectors	1(h)	..
Other officers	2(d)	..	10(k)
<i>Special appointments.</i>								
Assistant Military Secretaries
Deputy Assistant Military Secretary
Aides-de-Camp	4	8	..	..	1	..	..	..
Judge Advocate General	1	..	..
Deputy Judge Advocate General	1	..	..
Assistant Judge Advocate Generals	1	..	..
Deputy Assistant Judge Advocate Generals	1	..	..
Station Staff officers, 1st Class
Station Staff officers, 2nd & 3rd Class
Officer Supervisors	2	5	7(e)	..	5	8
Departmental officers, I. A. C. C.
Other officers	2(a)	1(b)	..	..	..	1(i)	..	2(l)
TOTAL	8	9	7	54 (3)	39	34	49	2
Superintendents	3	6	12	7	19	1
Clerks—
1st division	8	30	35	28	60	1
2nd division	1	..	10	12	46	23	83	4
Indian Army Corps of Clerks (British Wing)	2	..	6	21	11	5	3	..
3rd division (including Indian Army Corps of Clerks—Indian Wing)	18	30	51	42	120	6
Technical	8	1	11	17	..
Special appointments	2	..	..	5	..
Temporary establishment	3	..	3	8(j)	..	..
Draughtsman	1	..
Translators	6	..	..	..	..
Office servants	4	..	19	77	96	64	98	3
Security staff	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s Household	1	..	..	..	..	..	..	..
" Fauji Akhbar " clerical establishment	14	..	..	..	..
Wireless operators	8	..	..	..	..
Assistant and Sub-Assistant Surgeons	2	..	..	..
TOTAL	8	..	67	227	257	193	406	15

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Total.	Commands.	Districts and Brigades.	Total.	Remarks.
1	..	..	1	(a) 1 Surgeon and 1 Personal Assistant.
..	3	..	3	(b) Military Secretary to H. E. the Viceroy
..	..	12	12	(c) 1 Instructor in Gunnery,
..	..	35	35	1 Cypher officer and 2 Interpreter officers.
4	..	..	4	(d) Chief Principal Matron and 1 additional
7	3	..	10	medical officer for Army Headquarters.
6	6	..	12	(e) Includes 2 Deputy Assistant Directors
16	6	16	38	(Civilians).
36	17	69	122	(f) Railway concentration officer (Civilian).
27	6	57	90	(g) Includes 1 Brigadier.
2(3)	1(m)..	..	3(3)	(h) Held by a Brigadier.
2	..	..	2	(i) Inspector of Catering.
3	..	..	3	(j) Includes 3 employed during Delhi season only.
3	..	..	3	(k) 8 Technical officers, 1 Civil Engineer Adviser
9	9(n)	..	17	and 1 Assistant Civil Engineer Adviser.
11	14	26	51	(l) 1 Revision officer 1 D. A. A. G.
9	5	59	73	(Revision).
3	2	8	13	(m) Commander, Royal Tank Corps.
1	..	..	1	(n) Includes 3 Major-Generals.
13	3(o)	1(o)	16	(o) Remount officers.
..	3	..	3	(p) 12 Military Intelligence officers and 3
..	..	1	1	Station Commanders.
13	6	(12)	19(12)	
1	..	..	1	
1	2	..	3	
1	2	..	3	
1	4	..	5	
..	..	17	17	
..	..	(38)	(38)	
27	..	..	27	
..	4	..	15	
6	..	12(3)(p)	18(3)	
202	95	324	621	
(3)		(53)	(56)	
48				
162				
184				
48				
267				
37				
7				
14				
1				
6				
361				
15				
1				
14				
6				
2				
1,173	182	778	2,201	
	(16)	(59)	(80)	

NOTE.—Numbers shown within brackets relate to officers and others who are un-seconded from their regiments.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers.		Account,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.					
Detailed heads—					
1	1	(1) Pay of Commander-in-Chief		1,01,160	1,01,120
7	7	(2) Pay of other officers		89,180	94,740
8	8	(3) Pay of establishment		18,200	17,560
		(4) Tour expenses of Commander-in-Chief		1,50,000	1,50,000
		(5) Miscellaneous allowances and expenses		13,460	13,580
		(6) Grant for expenditure to be sanctioned by the Commander-in-Chief under his financial powers		50,000	50,000
TOTAL MINOR HEAD (a)		3,67,342	4,22,000	3,84,000	4,27,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
9	9	(1) Pay of officers		1,04,000	1,00,000
TOTAL MINOR HEAD (b)		1,02,531	1,04,000	87,000	1,00,000
Carried over		4,69,873	5,26,000	4,71,000	5,27,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers.			Accounts,	Budget	Revised	Budget
1939-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		Rs.	1938-39.	1938-39.	1939-40.
				Rs.	Rs.	Rs.
		Brought forward .	4,69,873	5,26,000	4,71,000	5,27,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
Detailed heads—						
7	7	(1) Pay of officers .		1,32,000		1,36,000
67	67	(2) Pay of establishment .		1,41,000		1,41,000
		(5) Miscellaneous allowances and expenses .		25,000		25,000
		TOTAL MINOR HEAD (c) .	2,71,205	2,98,000	2,98,000	3,02,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.						
Detailed heads—						
52	54	(1) Pay of officers .		9,90,550		10,26,000
215	213	(2) Pay of establishment .		3,89,540		3,96,100
		(3) Tour expenses of the Chief of the General Staff .		15,000		15,000
		(4) Miscellaneous allowances and expenses .		1,65,000		1,76,400
14	14	(5) "Fauji Akhbar" establishments and other charges .		93,910		93,500
		TOTAL MINOR HEAD (d) .	16,58,025	16,54,000	16,39,000	17,07,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
Detailed heads—						
23	23	(1) Pay of officers of the Adjutant General's branch proper .		4,44,340		4,47,000
41	11	(2) Pay of officers of Medical Directorate .		2,50,000		2,60,000
5	5	(3) Pay of officers of the Judge Advocate General's branch .		96,000		96,000
		Carried over .		7,90,340		8,03,000
			23,99,103	24,78,000	24,08,000	25,36,000

FOR THE YEAR 1939-40.

149

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD 4.—ARMY HEADQUARTERS				
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.	
		Brought forward .	23,99,103	24,78,000	24,08,000	25,36,000
				7,90,340		8,03,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—<i>concl'd.</i>						
Detailed heads— <i>cont'd.</i>						
164	164	(4) Pay of establishment of the Adjutant General's branch proper		3,14,130		3,14,980
78	78	(5) Pay of establishment of Medical Directorate		1,78,000		1,76,000
15	15	(6) Pay of establishment of the Judge Advocate General's Branch.		24,000		24,000
				5,16,130		5,14,980
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		59,360		50,200
		(8) Miscellaneous allowances and expenses of Medical Directorate		28,750		28,400
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		4,250		4,250
		<i>Deduct</i> —Charges for Auxiliary and Territorial Forces		23,830		23,830
		TOTAL MINOR HEAD (e)	12,61,966	13,75,000	14,00,000	13,77,000
MINOR HEAD (f)—QUARTERMASTER-GENERAL'S BRANCH.						
Detailed heads—						
36	34	(1) Pay of officers		7,73,000		7,17,000
189	193	(2) Pay of establishment		3,73,000		3,99,000
		(3) Miscellaneous allowances and expenses		80,000		80,000
		TOTAL MINOR HEAD (f).	12,34,301	12,26,000	12,75,000	11,96,000
		Carried over	48,95,370	50,79,000	50,83,000	51,09,000

FOR THE YEAR 1939-40.

161

STAFF OF COMMANDS, LTD.—contd.

EXPLANATIONS.

DEFENCE SERVICES ESTIMATES

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers.			Accounts,	Budget	Revised	Budget
1938-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	48,95,370	50,79,000	50,83,000	51,09,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (g)—MASTER-GENERAL OF THE ORDNANCE BRANCH.						
Detailed heads—						
26	36	(1) Pay of officers of the Master General of Ordnance branch proper		5,38,460		7,55,600
6	7	(2) Pay of officers of Contracts Directorate .		1,26,000		1,28,000
6	6	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision)		98,000		98,000
				7,62,460		9,81,600
233	221	(4) Pay of establishment of the Master General of Ordnance branch proper		5,42,620		5,77,400
105	106	(5) Pay of establishment of Contracts Directorate		2,04,060		2,07,000
79	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision)		1,56,000		1,57,000
				9,02,680		9,41,400
				16,65,140		19,23,000
		Carried over .	48,95,370	50,79,000	50,83,000	51,09,000

STAFF OF COMMANDS, ETC.—contd.

EXPLANATIONS.

Minor head (g)—Master General of the Ordnance Branch -

The increase of Rs. 2.58 lakhs as compared with budget 1938-39 is due mainly to the transfer to this Branch of certain staff in connection with mechanical transport maintenance and repairs.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget .	Revised	Budget
1938.	1939.	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward		48,95,370	50,79,000	50,83,000	51,09,000
			16,65,140		19,23,000
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			63,860		70,000
(8) Miscellaneous allowances and expenses of Contracts Directorate			45,000		40,000
(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)			21,000		20,000
TOTAL MINOR HEAD (g).		16,91,656	17,95,000	18,00,000	20,53,000
MINOR HEAD (h)—CENTRAL REVISION SECTION.					
Detailed heads—					
2	2	(1) Pay of officers	40,060		33,980
15	15	(2) Pay of establishment	28,940		27,020
(3) Miscellaneous allowances and expenses			5,000		5,000
TOTAL MINOR HEAD (h)		72,660	74,000	70,000	66,000
MINOR HEAD (i)—REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			8,120		7,830
(2) Miscellaneous			1,880		2,170
(3) Printing and Stationery			14,00,000		14,00,000
TOTAL MINOR HEAD (i).		15,29,549	14,10,000	15,10,000	14,10,000
Minor Head (j)—Principal Supply Officers' Committee, India.					
Detailed heads—					
3		(1) Pay of officers	55,000		
14		(2) Pay of establishment	23,000		
(3) Miscellaneous allowances and expenses			5,000		
Total Minor Head (j)		79,384	83,000	83,000	..
Deduct Transfers from the Defence Reserve Fund		82,68,619	84,41,000	85,46,000	86,38,000
		..	..	..	17,000
TOTAL SUB-HEAD A.		82,68,619	84,41,000	85,46,000	86,21,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Expenditure on the Principal Supply Officers, Committee (India) has been transferred to Civil estimates from 1939-40.

Numbers.		MAIN HEAD 4.—ARMY HEADQUARTERS,			
1938.	1939.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
39.	40.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—STAFF OF COM- MANDS.					
Detailed heads—					
119	95	(1) Pay of officers	25,55,000		20,53,470
227	182	(2) Pay of establishment	4,88,130		4,10,000
(25)	(16)	(3) Pay of menials	27,600		17,830
		(4) Kit and clothing allowances	6,500		5,500
		(5) Miscellaneous allowances and expenses	1,21,000		1,03,000
		(6) Grant for unforeseen expenditure	1,57,500		1,27,500
		<i>Deduct—Charges for Auxiliary and Territorial Forces</i>	<i>46,730</i>		<i>47,300</i>
TOTAL SUB-HEAD B.		31,51,261	33,09,000	29,50,000	26,70,000
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES.					
Detailed heads—					
312	324	(1) Pay of officers	62,45,720		64,03,110
(55)	(53)				
773	778	(2) Pay of establishment	15,91,450		17,31,380
(55)	(59)				
		(3) Pay of menials	66,060		71,270
		(4) Kit and clothing allowances	21,210		23,000
		(5) Miscellaneous allowances and expenses	3,86,740		4,00,060
		(6) Grant for unforeseen expenditure	1,08,500		1,38,500
		<i>Deduct—Charges for Auxiliary and Territorial Forces</i>	<i>57,440</i>		<i>55,450</i>
		<i>Deduct—Amount recovered from the Government of Bengal on account of pay and allowances of military intelligence officers in Bengal.</i>	<i>45,240</i>		<i>70,870</i>
			81,05,980	83,17,000	83,00,000
		<i>Deduct—Transfer from the Defence Reserve Fund.</i>	<i>..</i>	<i>51,000</i>	<i>..</i>
TOTAL SUB-HEAD C		81,05,980	82,66,000	83,00,000	86,41,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands—

The decrease of Rs. 6.39 lakhs as compared with budget 1938-39 is due mainly to the reorganisation of the Western Command.

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

The increase of Rs. 3.24 lakhs as compared with budget 1938-39 is due mainly to the creation of the Western (Independent) District on the abolition of the Western Command.

Numbers.		MAIN HEAD 4/IV.—ARMY HEADQUARTERS,			
1938-39.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND :					
(a) Army Headquarters—					
			1,60,000		1,80,000
			28,000		28,000
			80,000		86,000
(b) Staff of Commands—					
			1,20,000		1,20,000
			44,000		44,000
(c) Staff of Districts and Brigades—					
			3,40,000		3,40,000
			1,20,000		1,20,000
			1,00,000		1,12,000
TOTAL SUB-HEAD D.—					
ENGLAND					
		10,13,220	9,92,000	11,01,000	10,30,000
SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE .					
		—5,250	..	6,000	..
TOTAL EXPENDITURE—					
MAIN HEAD 4					
		2,05,33,830	2,10,08,000	2,09,03,000	2,09,62,000
Receipts—					
SUB-HEAD A.—INDIA—					
		59,503	65,000	1,00,000	65,000
SUB-HEAD B.—England : Staff-miscellaneous					
		774	1,000	8,000	1,000
SUB-HEAD C.—Exchange					
		—4	..	..	..
TOTAL RECEIPTS—MAIN					
HEAD IV					
		60,273	66,000	1,08,000	66,000

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., AIR FORCES AND R. I. N.).

SUMMARY OF ESTIMATE.

Sub-Head	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—ROYAL INDIAN ARMY SERVICE CORPS	2,57,26,293	24,33,655	2,32,92,638	2,12,84,000	22,50,000	1,90,34,000	1,95,65,000	24,38,000	1,71,27,000	2,24,73,000	24,86,000	1,99,87,000
B.—ANIMALS (BE-MOUNTS)	15,32,457	3,05,892	12,26,565	11,64,000	3,00,000	8,64,000	6,10,000	3,00,000	3,10,000	6,63,000	2,64,000	3,99,000
C.—INDIAN ARMY ORDNANCE CORPS	1,41,69,857	93,39,702	48,30,155	1,57,94,000	92,28,000	65,71,000	1,27,99,000	86,40,000	41,59,000	1,15,68,000	87,47,000	28,21,000
D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTT.	23,028	297	22,731	31,000	1,000	30,000	35,000	3,000	32,000	34,000	1,000	33,000
E.—ENGLAND	1,00,71,224	2,19,282	98,51,942	1,08,39,000	1,06,000	1,07,33,000	86,52,000	3,76,000	82,76,000	3,22,07,000	1,46,000	3,20,61,000
F.—EXCHANGE	—52,182	—1,137	—51,045	...	...	...	45,000	2,000	43,000	...	...	...
	5,14,70,877	1,22,97,691	3,91,72,986	4,91,12,000	1,18,80,000	3,72,32,000	4,17,06,000	1,17,59,000	2,99,47,000	6,69,45,000	1,16,44,000	5,53,01,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	65,07,000	...	65,07,000	...	...	...	42,02,000	...	42,02,000
TOTAL HEAD 5/V.	5,14,70,877	1,22,97,691	3,91,72,986	4,26,05,000	1,18,80,000	3,07,25,000	4,17,06,000	1,17,59,000	2,99,47,000	6,27,43,000	1,16,44,000	5,10,99,000

EXPLANATIONS.

The value of stock on 31st March 1938 of the following categories of stores was as given below :—

<i>Clothing :—</i>	Rs.
Uniforms	30,58,160
Boots, etc.	20,75,574
Necessaries	29,44,230
Cloth and other materials	1,58,975
Head dresses	4,84,086
Miscellaneous	51,08,538
Minor items	1,38,306
Total clothing	1,39,68,869
Provisions	45,22,529
Grain and salt for animals	5,61,886
Fuel and light	98,548
Petrol and lubricants	5,66,020

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 :—

Stores, equipment and animals required for—		Budget Head.	Provision for expenditure.			
			1938-39.		1939-40.	
			In India (including customs duty on imported stores and value of such stores debit- able to Remittance Account).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	In India (including customs duty on imported stores and value of such stores debtiable to Remittance Accounts).	In England (at 1s. 6d. to the rupee including sea-freight packing, etc., for imported stores).
			Rs.	Rs.	Rs.	Rs.
Medical stores	depots					
and workshops	Head 3-A		15,27,310	9,92,000	21,05,470	10,06,000
Ordnance and clothing						
factories	Head 3-C		89,50,000	19,64,000	98,30,720	17,85,000
Grass farms	Head 3-D		17,40,000	1,000	14,75,000	. . . . .
Dairy farms	Head 3-E		18,07,000	3,000	19,28,000	6,000
			1,40,24,310	29,60,000	1,53,39,190	27,97,000
Total provision in head 3			1,69,84,310			1,81,36,190
Total provision in head 5 (Gross)			5,16,27,100			6,95,60,490
Grand total of stores purchased for the army in India			6,86,11,410			8,76,96,680

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,				
EXPENDITURE:	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS.				
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		36,35,000		36,74,000
(2) Central purchases		86,92,000		94,37,910
(3) Value of stores returned		9,000		1,000
(4) Customs duty		25,000		74,000
(5) Bonus paid under sliding scale of rations scheme		1,93,000		1,70,000
		<u>1,25,54,000</u>		<u>1,33,56,910</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and Air Forces		1,73,000		1,69,810
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		2,000		100
		<u>1,75,000</u>		<u>1,69,910</u>
Net cash expenditure under (a)	1,69,81,260	<u>1,23,79,000</u>	1,13,00,000	<u>1,31,87,000</u>
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		60,000		60,000
(2) Central purchases		39,34,000		45,19,000
(3) Value of stores returned		1,500		..
		<u>39,95,500</u>		<u>45,79,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and Air Forces . . . . .		..		..
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		500		..
		<u>500</u>		<u>..</u>
Net cash expenditure under (b)	38,14,316	<u>39,95,000</u>	34,50,000	<u>45,79,000</u>
MINOR HEAD (c)—PETROL AND LUBRI- CANTS.				
Detailed heads—				
(1) Local purchases		15,000		10,000
(2) Central purchases		38,72,500		38,01,000
(3) Value of stores returned		23,000		15,000
(4) Customs duty . . . . .		..		..
		<u>39,10,500</u>		<u>38,26,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and Air Forces		15,60,500		16,88,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . . .		..		5,000
(7) <i>Deduct</i> —Credits for ser- vices rendered by M. T. units to M. E. S., Air Forces and A. F. I. units		90,000		50,000
		<u>16,50,500</u>		<u>17,43,000</u>
Net cash expenditure under (c)	19,19,853	<u>22,60,000</u>	20,90,000	<u>20,83,000</u>
Carried over	<u>2,27,15,429</u>	<u>1,86,34,000</u>	<u>1,68,40,000</u>	<u>1,98,49,000</u>

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., AIR FORCES AND R. I. N.)—contd.

EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1939-40 compares with the provision in the Budget for 1938-39 as follows :—

	1938-39.	1939-40.
	Rs.	Rs.
Provisions	1,12,59,000	1,18,77,000
Grain and Salt for animals	38,83,000	44,33,000
Petrol and lubricants	19,59,000	17,48,000
Coal and firewood	7,81,000	9,08,000
Kerosine oil	5,82,000	5,56,000
Other I. A. S. C. Stores	5,69,000	4,65,000
Total	1,90,33,000	1,99,87,000

The increase of Rs. 9·54 lakhs as compared with budget 1938-39 is due mainly to rise in prices of food grains partly counterbalanced by savings due to the return of certain British units to the Imperial establishment without replacement.

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

	Accounts. 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward	2,27,15,429	1,86,34,000	1,68,40,000	1,98,49,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases		9,99,000		11,27,970
(2) Central purchases		2,59,600		2,75,110
(3) Value of stores returned		1,000		1,000
(4) Bonus paid under the sliding scale of rations scheme		5,000		4,000
		<u>12,64,600</u>		<u>14,08,080</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and Air Forces		35,600		33,080
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		35,600		33,080
Net cash expenditure under (d)	14,74,722	12,29,000	14,25,000	13,75,000
MINOR HEAD (e)—KEROSENE OIL.				
Detailed heads—				
(1) Local purchases		6,000		10,000
(2) Central purchases		6,48,000		6,14,250
(3) Value of stores returned		..		500
		<u>6,54,000</u>		<u>6,24,750</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and Air Forces		33,000		27,750
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
		<u>33,000</u>		<u>27,750</u>
Net cash expenditure under (e)	5,98,984	6,21,000	6,00,000	5,97,000
Carried over	2,47,89,135	2,04,84,000	1,88,65,000	2,18,21,000

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,47,89,135	2,04,84,000	1,88,65,000	2,18,21,000

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

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

Detailed heads—

(1) Local purchases .		60,000		60,000
(2) Central purchases		8,80,500		7,34,000
(3) Value of stores returned		1,20,000		80,000
		10,40,500		8,74,000
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and Air Forces .		2,40,000		2,21,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		500		1,000
		2,40,500		2,22,000
Net cash expenditure under (f) .	9,37,158	8,00,000	7,00,000	6,52,000
	2,57,26,293	2,12,84,000	1,95,65,000	2,24,73,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund .	..	..	..	11,000
TOTAL SUB-HEAD A .	2,57,26,293	2,12,84,000	1,95,65,000	2,24,62,000

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (RE-MOUNTS).				
Detailed heads				
(1) Purchase of horses		7,54,430		3,63,050
(2) Purchase of mules		3,92,200		2,83,500
(3) Purchase of camels		1,900		1,600
(4) Purchase of bullocks		15,470		14,850
		11,64,000		6,63,000
(5) <i>Deduct</i> —Value of animals issued to other departments of the Central Government . . . . .		..		..
Net cash expenditure (Total Sub-Head B)	15,32,457	11,64,000	6,10,000	6,63,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS.				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases		1,00,000		1,08,000
(2) Central purchases		53,38,290		56,07,630
(3) Value of stores returned		3,00,000		4,45,000
(4) Customs duty		2,31,710		2,57,000
(5) Expenditure on repair of mathematical instruments . . . . .		..		..
		59,70,000		64,17,630
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., Air Forces and R. I. N.		2,50,000		2,64,630
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		50,000		50,000
		3,00,000		3,14,630
Net expenditure under (a)	54,97,339	56,70,000	47,93,000	61,03,000
Carried over	54,97,339	56,70,000	47,93,000	61,03,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURERS OF AIR FORCES AND R. I. N.)—contd.

EXPLANATIONS

Sub-Head B.—Animals (Remounts)—

The decrease of Rs. 5.01 lakhs as compared with budget 1938-39 is due to reduction in requirements of animals as a result of mechanisation.

Sub-Head C.—Indian Army Ordnance Corps—

Ordnance and clothing stores and mechanical transport vehicles and stores are obtained from three sources of supply, i.e., Home, Ordnance and Clothing Factories, and from the trade in India.

2. The main requirements included in the budget for 1939-40 are given below by categories:—

<i>Classes of Stores—</i>	<i>Ordnance Stores.</i>	<i>Value.</i>
<i>General stores—</i>		<i>In thousands of Rs.</i>
(1) Barrack and hospital		6,52
(2) Harness and saddlery		15,51
(3) Camp equipment and paulis		19,86
(4) Oils, paints and chemicals		3,68
(5) Accoutrements		8,10
 <i>Warlike stores—</i>		
(1) Guns, small arms and Ammunition		2,67,21
(2) Miscellaneous stores		11,44
	<i>Clothing.</i>	
(1) Khaki drill clothing		8,27
(2) Serge clothing		8,11
(3) Foot wear		8,05
(4) Head gear		3,45
(5) Great coats, blankets, etc.		15,02
(6) Necessaries and badges		13,94
	<i>Mechanical Transport.</i>	
(1) Stores		22,27
(2) Vehicles		1,52,33

3. Under the existing provision system, the stock position of practically every item of ordnance and clothing is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of these orders.

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	54,97,339	56,70,000	47,93,000	61,03,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—<i>contd.</i>				
MINOR HEAD (b)—CLOTHING.				
Detailed heads—				
(1) Local purchases		9,000		10,000
(2) Central purchases		32,26,750		26,45,930
(3) Value of stores returned		6,000		21,000
(4) Customs duty		52,250		45,190
(5) Bonus paid for great coats		20,000		..
		<hr/>		<hr/>
		33,14,000		27,22,120
		<hr/>		<hr/>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., Air Forces and R. I. N.		68,000		93,120
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		2,000		2,000
		<hr/>		<hr/>
		70,000		95,120
		<hr/>		<hr/>
Net cash expenditure under (b) .	55,75,091	32,44,000	34,22,000	26,27,000
	<hr/>	<hr/>	<hr/>	<hr/>
Carried over .	1,10,72,430	89,14,000*	82,15,000	87,30,000*

* 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 the account is made in the Factories budget (head 3-C.).

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

4. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 223·73 lakhs as against only Rs. 198·69 lakhs (excluding new demands) required during the year 1939-40. 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.

5. Barrack and hospital stores include furniture of all kinds for messes, quarters, barracks, hospitals and prisons ; also stores for gymnasia and recreation rooms. Camp equipment includes tents and their gear, tools for entrenchment, etc.

Clothing.

6. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 69·90 lakhs as against only Rs. 59·96 lakhs (excluding new demands) required in 1939-40. The remarks in paragraph 4 regarding ordnance stores above apply equally in the case of clothing.

Deduct Heads.

The value of stores issued to M. E. S., Air Forces and Royal Indian Navy and other departments of Central Government is charged to them.

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

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward	1,10,72,430	89,14,000	82,15,000	87,30,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—concl'd.				
MINOR HEAD (c)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		18,29,500		13,04,500
(2) Central purchases				
(3) Value of stores return- ed				
(4) Customs duty		87,500		87,500
		<u>19,17,000</u>		<u>13,92,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M.E.S. and Air Forces				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		10,000		10,000
		<u>10,000</u>		<u>10,000</u>
Net cash expenditure under (c)	17,93,142	19,07,000	13,74,000	13,82,000
MINOR HEAD (d)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Contribution to equal- ization fund—				
(a) For expenditure during the year—				
(i) Cost of vehicles		25,66,860		24,78,700
(ii) Customs duty		3,18,140		2,69,300
(b) For transfer from the fund . . . . .		..		18,50,000
(2) Central purchases of vehicles for new measures		20,40,000		2,69,880
(3) Value of stores return- ed . . . . .		..		..
(4) Customs duty on vehicles purchased from the grant for new measures . . . . .		..		..
(5) Charges on account of subsidization of motor vehicles		48,000		2,88,120
		<u>49,73,000</u>		<u>14,56,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and Air Forces		..		..
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
Net cash expenditure under (d)	13,04,285	49,73,000	32,10,000	14,56,000
	1,41,69,857	1,57,94,000	1,27,99,000	1,15,68,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund . . . . .	..	27,68,000		..
TOTAL SUB-HEAD C.—I. A. O. C.	1,41,69,857	1,30,26,000	1,27,99,000	1,15,68,000

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

Sub-Head C.—There is a decrease of Rs. 42·26 lakhs as compared with budget 1938-39 which occurs mainly under Mechanical Transport stores and Mechanical Transport vehicles due to smaller provision for new measures and the change in the method of budgeting for the transfer of funds from the M. T. Equalisation fund—the transfer is now provided for as a credit under the detailed expenditure head instead of as a transfer from the Defence Reserve Fund. The decrease is partly counterbalanced by increased expenditure on subsidisation of motor vehicles consequent on the disbandment of certain M. T. Sections as part of the reorganisation of Western Command.

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT.				
Detailed heads—				
(1) Customs duty		1,000		1,120
(2) Local and central purchases		30,000		32,880
TOTAL SUB-HEAD D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT	23,028	31,000	35,000	34,000
SUB-HEAD E.—ENGLAND.				
(a) Stores taken to India with troops :—				
(1) Clothing . . .		80,000		1,00,000
(2) Ordnance . . .		14,000		12,000
(b) Purchase of animals .		4,69,000		4,38,000
(c) STORES FOR INDIA—				
(1) Arsenal and Depots		30,87,000		28,25,000
(2) Ordnance Inspection		32,000		36,000
(3) Mechanical Transport Stores . . .		10,09,000		8,35,000
(4) Mechanical Transport Vehicles :—				
(i) Contribution to the M. T. Equalisation Fund—				
For expenditure during the year . . .		13,34,000		16,02,000
(ii) New measures . . .		47,44,000		1,06,13,000
(5) Royal Indian Army Service Corps . . .		70,000		4,13,000
(6) Stores supplied by War Office for army re-equipment	..	..	..	1,53,33,000
	1,00,71,224	1,08,39,000	86,52,000	3,22,07,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund . . . . .	..	29,18,000	..	41,91,000
TOTAL SUB-HEAD E.—ENGLAND	1,00,71,224	79,21,000	86,52,000	2,80,16,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—52,182	..	45,000	..
TOTAL EXPENDITURE—				
MAIN HEAD F . . .	5,14,70,677	4,26,05,000	4,17,06,000	6,27,43,000

**ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURERS)
AIR FORCES AND R. I. N.)— *contd.***

EXPLANATIONS.

Sub-head D.—Inspectorates of armaments and Chemical Defence Research Establishments.— Certain stores other than those obtained from Factories or Arsenals are purchased locally under the financial powers of the Director of Artillery and Inspectors of armaments in connection with inspection work, experiments and tests or the India List of changes. Funds to cover such purchases are provided under this head.

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

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—				
MINOR HEAD (a) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES—				
Detailed heads.				
(1) Provisions		20,000		30,000
(2) Grain and salt for animals		2,000		1,000
(3) Petrol and lubricants		300		300
(4) Kerosine oil		100		1,700
(5) Coal and firewood		100		..
(6) Miscellaneous R. I. A. S. C. Stores		1,90,500		1,50,000
Total Minor Head (a)		2,13,000		1,83,000
MINOR HEAD (b) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS—				
Detailed heads—				
(1) Provisions		9,00,000		9,00,000
(2) Grain and salt for animals		80,000		85,000
(3) Petrol and lubricants		1,50,000		1,75,000
(4) Kerosine oil		36,000		38,000
(5) Coal and firewood		4,42,000		4,50,000
(6) Miscellaneous R. I. A. S. C. stores		15,000		17,000
Total Minor Head (b)		16,23,000		16,65,000
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions		2,00,000		3,80,000
(2) Grain and salt for animals		30,000		60,000
(3) Petrol and lubricants		1,50,000		1,60,000
(4) Kerosine oil		3,000		1,000
(5) Coal and firewood		6,000		17,000
(6) Miscellaneous R. I. A. S. C. stores		25,000		20,000
Total Minor Head (c)		4,14,000		6,38,000
TOTAL SUB-HEAD A	24,33,655	22,50,000	24,38,000	24,86,000

FOR THE YEAR 1939-40.

175

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

EXPLANATIONS.

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

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,65,000		1,30,000
(2) Sale proceeds of cast animals, etc.		30,000		40,000
(3) Hire of officers' chargers		8,000		5,000
(4) Sale proceeds of hides of animals		9,000		9,000
(5) Insurance fees on account of horses		70,000		60,000
(6) Value of animals issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		18,000		20,000
TOTAL SUB-HEAD B	<u>3,05,892</u>	<u>3,00,000</u>	<u>3,00,000</u>	<u>2,64,000</u>
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—				
Minor Head (a) Ordnance Stores—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		45,10,000		41,45,000
(2) Value of stores issued on payment to officers and others		2,10,000		2,20,000
(3) Sale proceeds of surplus and obsolete stores and waste		6,00,000		5,00,000
(4) Miscellaneous		1,00,000		1,00,000
Total Minor Head (a)		<u>54,20,000</u>		<u>49,65,000</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		2,50,000		2,65,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance		33,13,000		33,00,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance				
(4) Sale proceeds of surplus and obsolete stores and waste		1,00,000		1,00,000
Total Minor Head (b)		<u>36,63,000</u>		<u>36,65,000</u>
Carried over		<u>90,83,000</u>		<u>86,30,000</u>

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURERS, AIR FORCES AND R.L.N.)—*concl'd.*

	Accounts, 1937-38, Rs.	Budget Estimate, 1938-39, Rs.	Revised Estimate, 1938-39, Rs.	Budget Estimate, 1939-40, Rs.
Brought forward		90,83,000		86,30,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—<i>cont'd.</i>				
Minor head (c) M. T. Stores—				
(1) Proceeds of sale of surplus, obsolete and condemned stores		45,000		40,000
(2) Recoveries on account of services rendered by M. T. units to Non-military departments and others		40,000		40,000
(3) Value of stores issued on payment to His Majesty's Imperial Government and other departments		5,000		7,000
TOTAL MINOR HEAD (c)		90,000		87,000
Minor head (d) M. T. vehicles :—				
(1) Proceeds of sale of surplus, obsolete and condemned stores		50,000		30,000
(2) Recoveries on account of services rendered by M. T. units to Non-military departments and others		..		..
(3) Value of stores issued on payment to His Majesty's Imperial Government and other departments		..		..
TOTAL MINOR HEAD (d)		50,000		30,000
TOTAL SUB-HEAD C	93,39,702	92,23,000	86,40,000	87,47,000
SUB-HEAD D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISH- MENT—				
(1) Sale proceeds of surplus and obsolete stores and waste		1,000		1,000
(2) Miscellaneous		..		..
Total Sub-Head D.	297	1,000	3,000	1,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops		1,01,000		1,40,000
(2) Sale of unserviceable Stores		3,000		4,000
(3) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	2,19,282	1,06,000	3,76,000	1,46,000
SUB-HEAD F.—EXCHANGE	—1,137	..	2,000	..
TOTAL RECEIPTS—MAIN HEAD V	1,22,97,691	1,18,80,000	1,17,59,000	1,16,44,000

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.
SUB-HEAD A— DESPATCH OF CONTINGENT TO CORONATION	2,15,536	...	2,15,536	...	..	...	1,000	...	1,000	...	...	...
SUB-HEAD B— WAZIRISTAN OPERATIONS.	66,10,042	...	66,10,042	...	...	...	12,76,000	...	12,76,000	...	...	...
SUB-HEAD C—WAR EMERGENCY, 1938.	...	...	...	...	...	...	1,00,000	...	1,00,000	...	...	...
SUB-HEAD D— INDIA DEFENCE RE-ORGA- NISATION COM- MITTEE.	...	...	...	...	...	...	60,000	...	60,000	...	...	...
MISCELLANEOUS	...	5,583	-5,583	...	...	...	...	...	...	...	...	...
E.—ENGLAND	2,46,969	...	2,46,969	...	3,000	-3,000	3,02,000	...	3, 2,000	...	...	...
F.—EXCHANGE	-1,280	...	-1,280	...	...	...	2,000	...	2,000	...	...	...
TOTAL HEAD 6/VI .	70,71,267	5,583	70,65,684	...	3,000	-3,000	17,41,000	...	17,41,000	...	...	...

EXPLANATIONS.

The charges compiled under this head are those of special operations, etc.

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

EXPENDITURE.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD A.—DESPATCH OF CON- TINGENT TO CORONATION .	2,15,536	..	1,000	..
SUB-HEAD B.—WAZIRISTAN OPERA- TIONS.	66,10,042	..	12,76,000	..
SUB-HEAD C.—WAR EMERGENCY, 1938 . . . . .	..	..	1,00,000	..
SUB-HEAD D.—INDIA DEFENCE RE- ORGANISATION COMMITTEE	..	..	60,000	..
SUB-HEAD E.—ENGLAND. (1) Despatch of Contingent to Corona- tion. (2) Waziristan Operations.	..	..	..	..
	2,46,969	..	3,02,000	..
SUB-HEAD F.—EXCHANGE ON EX- PENDITURE IN ENGLAND .	-1,280	..	2,000	..
TOTAL MAIN HEAD 6	70,71,267	..	17,41,000	..
Receipts—				
Sub-Head A.—India— Miscellaneous	5,583	..	..	..
Sub-Head B.—England . . . . .	..	3,000	..	..
Sub-Head C.—Exchange on Receipts in England . . . . .	..	..	..	..
Total Receipts Main Head VI	5,583	3,000	..	..

FOR THE YEAR 1939-40.

181

EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—TRANSPORTATION	1,59,43,694	6,65,704	1,52,77,990	1,58,60,000	8,90,000	1,49,70,000	1,64,49,000	8,90,000	1,55,59,000	1,60,71,000	8,90,000	1,51,81,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.	6,00,888	...	6,00,888	7,69,000	...	7,69,000	9,35,000	...	9,35,000	8,16,000	...	8,16,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS	19,74,829	26,055	19,48,774	20,20,000	30,000	19,90,000	20,00,000	28,000	19,72,000	20,40,000	30,000	20,10,000
D.—MISCELLANEOUS.	13,83,520	35,720	13,47,800	1,80,000	30,000	1,59,000	50,000	25,000	25,000	15,05,000	22,000	14,83,000
E.—ENGLAND	98,59,219	4,42,791	94,16,428	79,28,000	2,00,000	77,28,000	71,45,000	2,99,000	68,46,000	75,30,000	2,20,000	73,01,000
F.—EXCHANGE	—48,493	—2,294	—46,199	—	—	—	37,000	2,000	35,000	...	...	...
	2,92,13,657	11,67,976	2,80,45,581	2,67,66,000	11,50,000	2,56,16,000	2,66,16,000	12,44,000	2,53,72,000	2,79,62,000	11,71,000	2,67,91,000
<i>Deduct—Transfers from the Defence Reserve Fund . . . . .</i>	...	...	...	1,20,000	...	1,20,000	...	...	...	1,03,000	...	1,03,000
TOTAL HEAD 7/VII	2,92,13,657	11,67,976	2,80,45,581	2,66,46,000	11,50,000	2,54,96,000	2,66,16,000	12,44,000	2,53,72,000	2,78,54,000	11,71,000	2,66,83,000

FOR THE YEAR 1939-40.

183

EXPLANATIONS.

The increase of Rs. 11.75 lakhs is due mainly to provision for certain reorganisation measures partly counterbalanced by a decrease in sea transport charges.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers.			Accounts,	Budget	Revised	Budget
1938-	1939-		1937-38.	Estimate,	Estimate,	Estimate,
39.	40.			1938-39.	1938-39.	1939-40.
			Rs.	Rs.	Rs.	Rs.
EXPENDITURE.						
SUB-HEAD A.—TRANSPORTATION.						
MINOR HEAD (a)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS.						
Detailed heads—						
11	11	(1) Pay of British officers.		1,82,200		1,77,000
44	44	(2) Pay of British soldiers		1,42,000		1,58,000
124	124	(3) Pay of Indian officers, other ranks, clerks and followers		89,500		90,300
		(4) Kit and clothing allowances		3,900		3,700
		(5) Miscellaneous allowances and expenses		52,400		48,000
TOTAL MINOR HEAD (a) .			4,69,381	4,70,000	4,85,000	4,77,000
MINOR HEAD (b)—INDIAN TROOP SERVICE .				1,62,100		1,40,000
TOTAL MINOR HEAD (b) .			1,40,230	1,62,100	1,40,000	1,40,000
Carried over .			6,09,611	6,32,100	6,25,000	6,17,000

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

Minor Head (a)—Embarkation and Railway Transport Staff and Transit Section.—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.

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.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,09,611	6,32,100	6,25,000	6,17,000

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		8,43,250		7,83,630
(2) Royal Indian Army Service Corps moves		2,00,000		2,02,000
(3) Indian Army Veterinary Corps moves		25,000		27,000
(4) Indian Army Ordnance Corps moves		80,150		85,000
(5) Medical services (except for Medical Store Depots)		3,20,000		3,10,240
(6) Educational institutions, other than those of administrative services		75,000		62,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills		1,10,000		1,15,000
(8) Army Headquarters—Touring expenses		1,04,500		1,04,500
(9) Staff of Commands, Districts and Brigades—Sanctioned half yearly moves between plains and hills		40,000		40,000
(10) Staff of Commands, Districts and Brigades—Touring expenses		2,70,000		2,58,000
(11) Travelling allowance of officers detailed to act in privilege leave vacancies		4,500		4,500
(12) Remount depots and breeding circles		55,000		60,000
(13) Lethal stores inspectorates and chemical defence research		60,500		67,900
(14) Recruiting staff		80,000		85,000
(15) Miscellaneous services including reservists		38,000		57,650
(16) Furlough of Indian officers, Indian other ranks and enrolled followers		9,28,120		9,10,000
(17) Cantonments Department		49,000		50,000
(18) Ecclesiastical establishments		55,000		55,000
(19) Disturbance allowance . . . . .		..		2,00,000
<i>Leduct.</i> —Charges for Auxiliary and Territorial Forces.		8,150		8,150
TOTAL MINOR HEAD (c)	35,08,706	33,29,870	36,50,000	34,69,270
Carried over	41,18,317	39,61,970	42,75,000	40,86,270

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.

EXPLANATIONS.

The increase of Rs. 1.40 lakhs as compared, with budget, 1938-39 is due mainly to provision for certain concessions to individuals travelling on warrant.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	41,18,317	39,61,970	42,75,000	40,86,270

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		13,23,000		11,72,400
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals'		6,50,380		6,52,000
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments		75,000		83,400
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction		11,67,000		11,25,750
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades		3,90,000		3,76,000
(6) Furlough of Indian officers, Indian other ranks and enrolled followers		5,000		6,000
(7) Royal Indian Army Service Corps (personnel)		1,52,160		1,49,380
(8) Indian Army Veterinary Corps (personnel)		10,000		10,500
(9) Indian Army Ordnance Corps (personnel)		28,230		29,300
(10) Medical services (personnel) except for medical store depots		1,10,000		96,000
(11) Miscellaneous personnel including reservists		2,00,000		1,85,160
(12) Educational institutions other than those of administrative services (personnel)		20,000		19,500
(13) Movement of animals from ports to depots		82,300		56,000
(14) Movement of country breeds on purchase to depots		13,000		11,600
Carried over		42,26,120		39,72,990
	41,18,317	39,61,970	42,75,000	40,86,270

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.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	41,18,317	39,61,970	42,75,000	40,86,270
		42,26,120	..	39,72,990
SUB-HEAD A.—TRANSPORTATION				
<i>—contd.</i>				
MINOR HEAD (d)—RAIL CHARGES—				
<i>—contd.</i>				
Detailed heads—				
(15) Movement of animals between depots and between depots and units		1,77,000		1,20,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves		95,000		80,800
(17) All movements of stores under instructions of Director of Contracts		27,75,000		29,65,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material		4,00,000		3,37,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots		2,99,000		3,60,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots		5,05,400		5,50,000
(21) Movement of ordnance and clothing stores between ordnance establishments and units		4,50,000		4,75,000
(22) Movement of mechanical transport stores and vehicles		3,10,300		3,56,850
(23) Movement of stores, miscellaneous		1,40,000		2,01,000
(24) Empty haulage charges		1,00,000		1,00,000
(25) Maintenance, depreciation and conversion charges on military stock and accounting charges		3,75,000		3,45,000
(26) Special services				36,500
TOTAL MINOR HEAD (d)	97,14,417	98,52,820	1,00,00,000	99,00,140
Carried over	1,38,32,734	1,38,14,790	1,42,75,000	1,39,86,410

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939 40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,38,32,734	1,38,14,790	1,42,75,000	1,39,86,410
SUB-HEAD A.—TRANSPORTATION				
<i>--concl.</i>				
MINOR HEAD (e)—TOUR EXPENSES OF THE G. Os. C-IN-C., COMMANDS		90,000		73,000
Transfer to from the Equalisation Fund		..		..
TOTAL MINOR HEAD (e)	90,466	90,000	90,000	73,000
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.		30,000		40,000
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruc- tion		40,000		43,000
(3) Furlough of Indian officers and other ranks and enrolled follow- ers		12,350		8,350
(4) Other movements, personnel, all other services		25,000		20,000
(5) Movement of stores under instruc- tions of Director of Contracts		50,000		45,000
(6) Movement of Royal Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units		6,000		6,000
(7) Mechanical transport stores and vehicles		7,000		8,000
(8) Ordnance stores between ord- nance establishments and to and from units		25,000		25,000
(9) Miscellaneous stores including medical		5,000		5,000
<i>Deduct—Charges for Auxiliary and Territorial Forces</i>		350		350
TOTAL MINOR HEAD (f)	2,28,341	2,00,000	2,00,000	2,00,000
MINOR HEAD (g)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)	2,04,692	1,73,810	2,14,000	2,03,590
MINOR HEAD (h)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	14,59,256	14,51,400	15,50,000	14,83,000
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).	1,28,205	1,30,000	1,20,000	1,25,000
		1,58,60,000		1,60,71,000
<i>Deduct—Transfer from the Defence Reserve Fund</i>		1,20,000		1,08,000
TOTAL SUB-HEAD A.	1,59,43,694	1,57,40,000	1,64,49,000	1,59,63,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*cont.*

EXPLANATIONS.

DEFENCE SERVICES ESTIMATES

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT SUPPLY OF WELL WATER AND ROAD WARRANTS.				
MINOR HEAD (a)—HIRED TRANSPORT.	4,62,816	6,29,000	8,00,000	6,76,000
MINOR HEAD (b)—SUPPLY OF WELL WATER; Detailed heads—				
(1) Hire of bullocks Temporary labour and maintenance of carts, drinking water	45,631	50,000	40,000	45,000
MINOR HEAD (c)—ROAD WARRANTS.	92,441	90,000	95,000	95,000
TOTAL SUB-HEAD B.	6,00,888	7,69,000	9,35,000	8,16,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,				
	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	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				
(2) Other conservancy charges in Cantonment stations		15,39,000		15,60,160
(3) Other conservancy charges in non-cantonment stations				
TOTAL MINOR HEAD (a)	15,39,759	15,39,000		15,60,160
MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.	55,569	64,000		60,050
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS	18,013	17,000		16,640
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,30,930		4,38,380
Deduct—				
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		28,230		33,370
(ii) 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		2,700		1,860
TOTAL MINOR HEAD (d)	3,61,488	4,00,000		4,03,150
TOTAL SUB-HEAD C	19,74,829	20,20,000	20,00,000	20,40,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a)—Conservancy—

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

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

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.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Incidental and miscellaneous expenses		1,89,000		[15,05,000
(2) Maintenance of war graves . . . . .		..		..
TOTAL SUB-HEAD D.	<u>13,83,520</u>	<u>1,89,000</u>	<u>50,000</u>	<u>15,05,000</u>

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.

EXPLANATIONS.

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

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea Transport charges.		73,60,000		69,60,000
(b) Concession passage . . .		3,40,000		3,40,000
(c) Land transport		30,000		30,000
(d) Embarkation and Transport Staff —				
(1) Pay and allow- ances of officers		8,000		8,000
(2) Pay and allow- ances of other ranks		18,000		16,000
(e) Miscellaneous		8,000		8,000
(f) Publications and mi- cellaneous		1,48,000		1,48,000
(g) Passages to India and leave concession passages —other than manufactur- ing establishments		16,000		20,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL SUB-HEAD E.— ENGLAND	93,59,219	79,28,000	71,45,000	75,30,000
	<hr/>	<hr/>	<hr/>	<hr/>
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPEN- DITURE	-48,493	--	37,000	--
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE— MAIN HEAD 7	2,92,13,657	2,66,46,000	2,66,16,000	2,78,54,000
	<hr/>	<hr/>	<hr/>	<hr/>

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.

RECEIPTS.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
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		2,00,000		2,00,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers		17,000		17,000
(3) Receipts in connection with passages of Army Officers . . . . .		..		..
(4) Recoveries on account of passages, etc.		30,000		30,000
(5) Miscellaneous		5,03,000		5,03,000
(6) Indian troop service		1,40,000		1,40,000
TOTAL SUB-HEAD A	6,65,704	8,90,000	8,90,000	8,90,000
Sub-Head B.—Hired Transport and supply of well water				

Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment stations.				
Minor Head (a).—Conservancy		10,000		10,000
Minor Head (c).—Administration of Non-Cantonment stations				
Miscellaneous		20,000		20,000
TOTAL SUB-HEAD C	26,055	30,000	28,000	30,000
Sub-Head D.—Miscellaneous—				
Miscellaneous		30,000		22,000
TOTAL SUB-HEAD D	35,720	30,000	25,000	22,000

DEFENCE SERVICES ESTIMATES

MAIN HEAD 7/VIL—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concl'd.				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops		72,000		72,000
(2) Receipts in connection with concession passages		1,28,000		1,57,000
(3) Miscellaneous . . . . .		..		..
(4) Recoveries of over- payments . . . . .		..		..
TOTAL SUB-HEAD E.— ENGLAND	4,42,791	2,00,000	2,99,000	2,29,000
Sub-Head F.—Exchange.	-2,294	--	2,000	..
TOTAL RECEIPTS—MAIN HEAD VII	11,67,976	11,50,000	12,44,000	11,71,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*concl'd.*

EXPLANATIONS.

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

Sub-Head.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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	1,06,24,550	...	1,06,24,550	1,44,10,000	...	1,44,10,000	1,11,62,000	...	1,11,62,000	1,23,89,000	...	1,23,89,000
B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	91,71,578	...	91,71,578	93,42,000	...	93,42,000	93,12,000	...	93,12,000	95,54,000	...	95,54,000
C.—MAINTENANCE AND OPERATION IN-STALLATIONS	44,75,813	...	44,75,813	48,61,000	...	43,61,000	45,17,000	...	45,17,000	45,57,000	...	45,57,000
D.—GENERAL CHARGES	27,25,715	...	27,25,715	27,20,000	...	27,20,000	27,10,000	...	27,10,000	26,99,000	...	26,99,000
E.—ESTABLISHMENT	63,16,191	...	63,16,191	70,60,000	...	70,60,000	70,26,000	...	70,26,000	70,14,000	...	70,14,000
F.—TOOLS AND PLANT	3,29,943	...	3,29,943	4,35,000	...	4,35,000	5,08,000	...	5,08,000	4,27,000	...	4,27,000
G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)	—3,05,502	...	—3,05,502	5,48,000	...	5,48,000	2,17,000	...	2,17,000	2,08,000	...	2,08,000
Q.—M. E. S. ADVANCES	2,35,660	...	2,35,660	...	...	...	...	...	...	...	...	...
RECEIPTS	•	34,07,547	—34,07,547	...	43,69,000	—43,69,000	...	43,06,000	—43,06,000	...	26,44,000	—26,44,000
J.—ENGLAND	7,31,060	539	7,30,521	4,17,000	1,000	4,16,000	3,80,000	7,000	3,73,000	3,78,000	1,000	3,77,000
K.—EXCHANGE	—3,788	—3	—3,785	...	...	...	2,000	...	2,000	...	...	...
	3,43,01,220	34,08,083	3,08,93,137	3,92,93,000	43,70,000	3,49,23,000	3,58,34,000	43,13,000	3,15,21,000	3,72,26,000	26,45,000	3,45,81,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	34,22,000	...	34,22,000	...	...	...	16,95,000	...	16,95,000
TOTAL	3,43,01,220	34,08,083	3,08,93,137	3,57,71,000	43,70,000	3,15,01,000	3,58,34,000	43,13,000	3,15,21,000	3,55,31,000	26,45,000	3,28,86,000

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 Hon'ble the Agent to the Governor General, Resident and Chief Commissioner 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.

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 expenditure. The amount of regrant included under this head is Rs. 9·30 lakhs.

Sub-Head B.—Maintenance, Buildings, Communications etc.—The requirements under this Sub-Head are calculated on fixed percentages on the value of buildings and certain fixed charges for the maintenance of roads. The increase of Rs. 2·12 lakhs under this Sub-Head is due to provision for certain special renewals of internal electrical installations and larger provision for special repairs costing less than Rs. 20,000 in each case.

Sub-Head C.—Maintenance, Operations and Installations.—The increase of Rs. 1·96 lakhs under this Sub-Head is mainly due to increased provision based on requirements.

Sub-Head D.—General Charges.—The decrease of ·21 lakh is due to normal fluctuations.

Sub-Head E.—Establishments.—The decrease of ·46 lakh is due to normal fluctuations.

Sub-Head G.—Stores.—The provision of 2·08 lakhs is made up of a regrant of ·92 lakh and provision for certain reserves.

Sub-Head J.—England.—The decrease of ·39 lakh is due to normal fluctuations.

VIII. M. E. S.—Receipts.—The decrease is mainly due to smaller transfers from the Land Sales Suspense Account and Hastings Military Land Suspense Account.

FOR THE YEAR 1939-40.

207

EXPLANATIONS.

MAIN HEAD 8.— MILITARY ENGINEER

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (a).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		17,93,400		9,13,000
(2) British troops		43,16,000		23,11,000
(3) Indian troops		24,63,030		20,83,000
(4) Miscellaneous units		6,20,500		11,16,000
(5) Auxiliary and Territorial Forces . . . . .		..		..
TOTAL MINOR HEAD (a)	51,33,591	91,92,930		64,23,000
MINOR HEAD (b)—HOSPITALS—				
Detailed heads—				
(1) British		40,000		57,000
(2) Indian		3,03,720		2,48,000
TOTAL MINOR HEAD (b)	2,38,810	3,49,720		3,05,000
MINOR HEAD (c).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions		1,03,000		3,55,000
(2) Ordnance Depots		71,600		12,20,000
(3) Ordnance Inspection		21,600		30,000
(4) Royal Indian Army Service Corps Depots		1,81,980		44,000
(5) Medical Store Depots . . . . .		..		..
TOTAL MINOR HEAD (c)	12,16,192	3,78,180		16,49,000
Carried over	65,88,593	99,20,830		83,77,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938 39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	65,88,593	99,20,830		83,77,000
SUB-HEAD A.—WORKS—<i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		1,50,000		25,000
(2) Mobilisation		18,520		..
(3) Miscellaneous		12,01,000		10,53,000
TOTAL MINOR HEAD (d)	8,25,746	13,69,520		10,78,000
MINOR HEAD (e).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands		12,000		..
(2) Military roads in cantonments		..		23,000
(3) Military roads ex-cantonments . . . . .		..		..
(4) Railway sidings . . . . .		..		..
(5) Drainage		1,00,000		..
(6) Conservancy		1,07,000		1,000
TOTAL MINOR HEAD (e)	1,98,315	2,19,000		24,000
MINOR HEAD (f).—FURNITURE.	4,52,714	3,54,180		5,00,000
Carried over	80,65,368	1,18,63,530		99,79,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Ra.	Ra.	Ra.	Ra.
Brought forward	80,65,368	1,18,63,530		99,79,000
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		7,59,770		6,06,000
(2) Electrical		4,02,700		4,13,000
(3) Ice . . . . .		..		..
(4) Miscellaneous machinery . . . . .		..		..
TOTAL MINOR HEAD (g)	5,45,998	11,62,470		10,19,000
MINOR HEAD (h).—MINOR WORKS	19,94,102	10,93,000		13,15,000
MINOR HEAD (i).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . . . .		..		..
(2) Other losses . . . . .		..		12,000
TOTAL MINOR HEAD (i)	19,082	..		12,000
<i>Anti-malarial measures</i>		75,000		75,000
Preliminary expenditure on accepted projects		30,000		39,000
Reserve at Army headquarters for unforeseen expenditure		1,86,000		2,00,000
<i>Deduct—Lump cut for probable surrenders</i>				—2,50,000
		1,44,10,000		1,23,89,000
<i>Deduct—Transfer from the Defence Reserve Fund</i>		28,49,000		14,41,000
TOTAL SUB-HEAD A.—WORKS	1,06,24,550	1,15,61,000	1,11,62,000	1,09,48,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1939-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		54,40,360*		56,93,000*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		2,000		1,000
TOTAL MINOR HEAD (a)	53,51,824	54,38,360		56,92,000
MINOR HEAD (b).—MILITARY ROADS IN CANTONMENTS	9,58,442	10,16,000		10,25,000
MINOR HEAD (c).—MILITARY ROADS <i>ex-</i> CANTONMENTS	10,05,609	9,77,000		9,86,000
MINOR HEAD (d).—FURNITURE	9,03,397	9,12,290		8,62,000
MINOR HEAD (e).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		9,98,350		9,89,000
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment . . . . .		..		..
TOTAL MINOR HEAD (e)	9,52,306	9,98,350		9,89,000
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	91,71,578	93,42,000	93,12,000	95,54,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		17,07,510		17,95,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,38,000		1,38,000
(3) <i>Deduct</i> —Recoveries for Water Supplied to Can- tonments		9,62,000		10,16,000
TOTAL MINOR HEAD (a)	6,48,470	6,07,510		6,41,000
MINOR HEAD (b).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		36,15,490		36,88,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,76,000		1,80,000
TOTAL MINOR HEAD (b)	34,88,941	34,39,490		35,08,000
Carried over		40,47,000		41,49,000

*This Comprises—

(1) Maintenance of buildings including water supply fixtures, etc.	1938-39.	1939-40.
(2) Maintenance of internal elec- trical installations.	47,15,360	48,33,000
	7,25,000	8,60,000

NUMBERS.		MAIN HEAD 8.—MILITARY ENGINEER			
1938-39.	1939-40.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Ra.	Budget Estimate, 1939-40. Ra.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—<i>contd.</i>					
Brought forward . . . . .		.	40,47,000		41,49,000
MINOR HEAD (c).—ICE		18,333	21,000		18,000
MINOR HEAD (d).—MANUFACTURES . . . . .		..	..		..
MINOR HEAD (e).—WORKSHOPS . . . . .		..	..		..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY		49,871	41,000		63,000
MINOR HEAD (g).—RENEWALS		2,54,751	2,37,000		3,11,000
MINOR HEAD (h).—TELEPHONES		15,447	15,000		16,000
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS		44,75,813	43,61,000	45,17,000	45,57,000
SUB-HEAD D.—GENERAL CHARGES.					
MINOR HEAD (a).—RENT FOR HIRED BUILDINGS—					
Detailed heads—					
(1) Expenditure			17,27,670		17,68,000
(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)		17,89,094	17,27,670		17,68,000
MINOR HEAD (b).—RENT FOR LAND		91,768	1,00,000		93,000
MINOR HEAD (c).—RATES AND TAXES		3,57,725	3,84,330		3,64,000
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS		2,87,511	2,84,000		2,77,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS		1,52,007	1,54,000		1,52,000
MINOR HEAD (f).—MISCELLANEOUS		47,610	70,000		45,000
MINOR HEAD (j).—Unclassified charges . . . . .			..		..
TOTAL SUB-HEAD D.—GENERAL CHARGES.		27,25,715	27,20,000	27,10,000	26,99,000
SUB-HEAD E.—ESTABLISHMENTS.					
Detailed heads—					
225	263	(1) Pay of officers	31,57,000		31,37,000
2,115		2,079	(2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent	27,74,000	27,39,000
			(3) Pay of engineering, Surveyor's Assistants, clerical, drawing and menial establishments Temporary	8,87,000	8,69,000
		(4) Transportation charges	5,71,000		5,67,000
		(5) Payment for printing and stationery	1,63,000		1,63,000
		(6) Telephones	41,000		40,000
		(7) Miscellaneous	2,49,000		2,49,000
		(8) Payments to other departments	54,000		61,000
		(9) Credits from other departments	8,36,000		8,11,000
TOTAL SUB-HEAD E.—ESTABLISHMENTS		63,16,191	70,60,000	70,26,000	70,14,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE				
Detailed Heads—				
(1) New supplies	4,32,904	5,05,000		5,02,000.
(2) Repairs, renewals, carriage, etc.				
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS		4,000		6,000.
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS	4,850 1,07,811	74,000		31,000.
TOTAL SUB-HEAD F.—TOOLS AND PLANT	3,29,913	4,35,000	5,08,000	4,27,000
SUB-HEAD G.—STORES				
MINOR HEAD (a)—STOCK :				
(1) Debits				
(2) Credits				
MINOR HEAD (b)—STORE PURCHASES IN INDIA :				
(1) Charges		5,48,000		2,08,000
(2) Deduct—credits by transfer to works and stock				
MINOR HEAD (c)—LONDON STORES :				
(1) Charges in England				
(2) Indian charges				
(3) Deduct—Credits by transfer to works and stock				
Deduct—Transfer from the Defence Reserve Fund		5,73,000		2,54,000.
TOTAL SUB-HEAD G.—STORES	-3,05,502	-25,000	2,17,000	-46,000
SUB-HEAD Q.—M. E. S. ADVANCES.	2,35,660	..	..	..
SUB-HEAD J.—ENGLAND.				
(a) Pay and allowance of officers		1,60,000		1,40,000
(b) Pay of other ranks				
(c) Miscellaneous				
(d) Leave and Deputation salaries, etc.				
(e) Sterling overseas pay				
TOTAL SUB-HEAD J.—ENGLAND	7,31,060	4,17,000	3,80,000	3,78,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores . . . . .		..		..
(2) Establishments . . . . .		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	-3,788	..	2,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	3,43,01,220	3,53,71,000	3,58,34,000	3,55,31,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,72,000		7,78,000
(2) Furniture		47,000		40,000
(3) Internal electrical installations and hire of fans		27,000		25,000
(4) Miscellaneous		15,000		17,000
	8,59,160	8,61,000	9,00,000	8,60,000
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		2,29,000		2,63,000
(2) Electric energy		10,49,000		10,50,000
	12,83,039	12,78,000	13,50,000	13,13,000
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY	1,04,729	1,50,000	1,50,000	1,34,000
SUB-HEAD D.—MISCELLANEOUS	3,32,736	2,39,000	2,39,000	2,57,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	7,40,016	16,47,000	16,30,000	80,000
SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT	87,867	1,94,000	37,000	..
Sub-Head G.—England—				
Miscellaneous		1,000		1,000
TOTAL SUB-HEAD G.—ENGLAND	539	1,000	7,000	1,000
Sub-Head H.—Exchange	—3	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	34,08,083	43,70,000	43,13,000	26,45,000

FOR THE YEAR 1939-40.

215

SERVICES—*concl.*

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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, TRIPS AND BRIGADES	1,05,327	...	1,05,327	1,03,000	...	1,03,000	1,03,000	..	1,03,000	1,04,000	..	1,04,000
B.—AUXILIARY FORCE	36,73,153	...	36,73,153	36,26,000	...	36,26,000	36,50,000	...	36,50,000	36,50,000	...	36,50,000
C.—TERRITORIAL FORCE—												
(a) Normal forces	12,62,076	...	12,62,076	12,70,000	..	12,70,000	12,48,000	...	12,48,000	12,54,000	...	12,54,000
(b) Civil guards	7,80,190	...	7,80,190	7,81,000	..	7,81,000	8,00,000	...	8,00,000	8,20,000	...	8,20,000
RECAPITULATION		15,848	—15,848	..	18,000	—18,000	...	10,000	—10,000	...	10,000	—10,000
TOTAL	58,20,746	15,848	58,04,898	57,80,000	18,000	57,62,000	58,01,000	10,000	57,91,000	58,28,000	10,000	58,18,000

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 (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

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 18,000 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		32
Trained soldiers	. . . . . (Days)	16
<i>Railway units—</i>		
Recruits		16
<i>Trained soldiers:—</i>		
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.
17 Provincial Battalions which are apportioned to the various Provinces.	11,553
4 Urban Units (one of these is wasting and does no training)	1,038
10 University Training Corps units	4,379
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 authorised as follows:—

- (i) *Provincial units.*—Recruit training 1 month.
 Annual training 1 month.
 Additional annual training (13 units) 1 month.

Cadre 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.*—

80 hours during the first academic year from the date of enrolment. Thereafter not less than 56 hours of actual drill and instruction of which not more than 30 hours may be performed in camp. The total period of embodiment in Camp will not exceed 15 days during the year.

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.

The charges pertaining to all University Training Corps, all units of the Urban Infantry and certain selected Provincial battalions of the Indian Territorial Force are met from the special grant for the expansion of the territorial force.

The increase of Rs. 56 lakh as compared with budget 1938-39 is due to normal fluctuations.

FOR THE YEAR 1839-40.

210

EXPLANATIONS.

MAIN HEAD 9/IX —AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.					
Detailed heads—					
	(1)	Pay of officers . . .	56,400		57,300
	(2)	Pay and allowances of establishments . . .	40,200		40,200
	(3)	Transportation . . .	6,400		6,500
		TOTAL SUB-HEAD A . . .	1,05,327	1,03,000	1,04,000
SUB-HEAD B.—AUXILIARY FORCE.					
Detailed heads—					
43	42	(1) Pay of officers . . .	5,20,000		5,00,000
186	188	(2) Pay of British other ranks	7,03,270		7,26,000
		(3) Pay of members under training	13,30,000		13,36,000
121	121	(4) Pay of watchers . . .	49,630		49,000
		(5) Pay of establishments other than watchers . . .	3,60,000		3,67,000
		(6) Kit and clothing allowances	18,000		18,000
		(7) Transportation of members under training and of unit stores for normal or training purposes	2,03,000		2,14,000
		(8) Transportation of officers, B. O. Rs., watchers and other establishments	1,47,100		1,50,000
		(9) Training grant	1,55,000		1,55,000
		(10) Miscellaneous	1,40,000		1,35,000
		TOTAL SUB-HEAD B . . .	36,73,153	36,50,000	36,50,000

AND TERRITORIAL FORCES—*contd.*

NUMBERS.		Accounts,	Budget	Revised	Budget
1938	1939-	1937-38.	Estimate,	Estimate,	Estimate.
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.

SUB-HEAD C.—TERRITORIAL FORCE.**Minor Head (a) Normal charges.**

Detailed heads—

52	52	(1) Pay of officers		3,83,000		3,70,000
26	26	(2) Pay of Indian officers and Indian other ranks		40,000		40,000
		(3) Pay of members under training		5,94,000		5,85,000
		(4) Pay of establishments		55,000		54,000
		(5) Kit and clothing allowances		8,000		8,000
		(6) Transportation		1,18,950		1,22,000
		(7) Training grant		24,050		24,050
		(8) Miscellaneous		47,000		50,950
		MINOR HEAD (a)	12,62,076	12,70,000	12,48,000	12,54,000
		Carried over	12,62,076	12,70,000	12,48,000	12,54,000

DEFENCE SERVICES ESTIMATES

MAIN HEAD 9/IX.—AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward		12,62,076	12,70,000	12,48,000	12,54,000
SUB-HEAD C.—TERRITORIAL FORCE—concd.					
Minor Head (b) Civil grant.					
27	27	(1) Pay of officers . . .			
49	49	(2) Pay of Indian officers and British and Indian other ranks . . .			
		(3) Pay of members under training . . .			
		(4) Pay of establishments . . .	7,81,000		8,20,000
		(5) Kit and clothing allowances. . . .			
		(6) Transportation . . .			
		(7) Training grant . . .			
		(8) Miscellaneous . . .			
TOTAL MINOR HEAD (b)		7,80,190	7,81,000	8,00,000	8,20,000
TOTAL SUB-HEAD C.		20,42,266	20,51,000	20,48,000	20,74,000
TOTAL EXPENDITURE—MAIN HEAD 9					
		58,20,746	57,80,000	58,01,000	58,28,000

RECEIPTS.

(1) Miscellaneous . . .	15,848	18,000	10,000	10,000
Total Receipts Main Head IX.	15,848	18,000	10,000	10,000

FOR THE YEAR 1939-40.

216

AND TERRITORIAL FORCES—*concl.*

EXPLANATIONS.

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

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—GROUP, WING STATIONS, STATION HEADQUARTERS, SQUADRONS, HILL DEPOT AND INDIAN AIR FORUM	36,46,453	...	26,46,453	37,89,000	...	37,89,000	38,48,000	...	38,48,000	39,94,000	...	39,94,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	26,23,399	...	26,23,399	27,93,000	...	27,93,000	27,52,000	...	27,52,000	27,05,000	...	27,05,000
C.—AIR FORCES HEADQUARTERS	7,98,783	...	7,98,783	8,09,000	...	8,09,000	8,24,000	...	8,24,000	8,08,000	...	8,08,000
D.—PURCHASE AND SALE OF STORES	42,03,032	1,41,854	40,61,178	40,51,000	1,14,000	39,37,000	43,42,000	1,28,000	42,14,000	13,87,000	1,20,000	12,67,000
E.—MISCELLANEOUS	1,46,638	51,328	95,310	1,90,000	71,000	1,19,000	1,42,000	73,000	69,000	1,89,000	73,000	1,16,000
F.—WORKS EXPENDITURE	10,53,589	29,850	10,23,739	23,82,000	29,000	23,53,000	14,67,000	29,000	14,38,000	23,68,000	29,000	23,39,000
ENGLAND	76,15,356	88,023	75,77,333	76,53,000	80,000	76,23,000	84,73,000	65,000	84,08,000	1,11,69,000	49,000	1,11,20,000
EXCHANGE	—39,453	—197	—39,261	...	...	...	44,000	...	44,000	...	...	...
	<u>2,00,47,792</u>	<u>2,60,858</u>	<u>1,97,86,934</u>	<u>2,18,67,000</u>	<u>2,44,000</u>	<u>2,14,23,000</u>	<u>2,18,92,000</u>	<u>2,95,000</u>	<u>2,15,97,000</u>	<u>2,26,20,000</u>	<u>2,71,000</u>	<u>2,23,49,000</u>
<i>Deduct—Transfer from the Defence Reserve Fund</i>	...	...	...	14,49,000	...	14,49,000	...	...	...	22,75,000	...	22,75,000
TOTAL HEAD 10/X	<u>2,00,47,792</u>	<u>2,60,858</u>	<u>1,97,86,934</u>	<u>2,02,18,000</u>	<u>2,44,000</u>	<u>1,99,74,000</u>	<u>2,18,92,000</u>	<u>2,95,000</u>	<u>2,15,97,000</u>	<u>2,03,45,000</u>	<u>2,71,000</u>	<u>2,00,74,000</u>

EXPLANATIONS.

The budget for 1939-40 provides for the following establishments :—

Royal Air Force.—242 British Royal Air force officers, 2 Royal Engineer officers, 1 Indian meteorologist, 3 officer supervisors, 1,884 British airmen, 1 Indian officer, 3 Indian other ranks, 306 Indian artificers, 116 Indian mechanical transport drivers, 185 civilian clerks, storekeepers and draftsmen, 23 British Clerks and 12 Indian clerks of Indian Army Corps of Clerks, 3 clerks, Indian hawai sepoy, 6 school mistresses, 8 language teachers and 823 followers.

Indian Air Force.—2 British officers, 19 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 27 British airmen, 130 Indian airmen, 16 Indian mechanical transport drivers, 20 Indian mechanical transport drivers reservists, 18 Indian apprentices and 52 Indian followers.

The following are the units of the Air Forces in India :—

Headquarters, Air Forces in India.

Group headquarters.

2 Wing headquarters.

2 Station headquarters.

4 Bomber squadrons, Royal Air Force.

3 Army co-operation squadrons, Royal Air Force.

1 Army co-operation squadron, Indian Air Force.

1 Bomber transport squadron, Royal Air Force.

1 Communication flight.

1 Aircraft depot.

1 Mechanical transport repair section.

1 Central wireless station.

1 Hill depot (open during the summer months only).

2. The duties and functions of these units are —

The Headquarters, Air Forces, control the operation training and administration of all the air forces in India.

The Group Headquarters command Nos. 1 and 2 (Indian) Wing Stations, No. 28 (Army Co-operation) squadron and No. 20 (Army Co-operation) squadron and exercise operational control and co-ordinate the work of these units.

The function of a Wing or 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 centralised under Wing or Station control.

The Aircraft Depot receives all Air Forces stores from England, erects new aeroplanes, overhauls and repairs engines and airframes, parachutes, armament and all aircraft equipment including instruments. It is the supply base for all units for all types of equipment with the exception of Mechanical Transport stores which are supplied from Mechanical Transport Repair Section.

Mechanical Transport Repair Section is responsible for the repair and overhaul of all Air Forces motor transport vehicles and the supply of M.T. spares, etc., to units.

EXPLANATIONS.

Budget, 1939-40, is Rs. 9·26 lakhs more than budget, 1938-39, due mainly to the inclusion of provision for certain measures of re-equipment and expansion.

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

DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

		Numbers.				Budget Estimate.		
		1938-39.		1939-40.		1938-39.	1939-40.	
Units.	British officers	British other ranks.	Units.	British officers.	British other ranks.	Rs.	Rs.	
A.—GROUP, WING STATIONS, STATION HEADQUARTERS, SQUADRONS, HILL DEPOT AND INDIAN AIR FORCE—								
(a) GROUP, WING STATIONS, STATION HEADQUARTERS AND SQUADRONS.								
1	10	41	1	10	35	2,44,550	2,34,020	
			}	1	17	150	}	5,42,025
2	67	477		1	32	200		18,48,680	9,21,465
			}	1	15	109	}	3,79,440
1	3	3		1	3	25		42,620	1,07,000
4	89	622	3	69	444	22,07,640	15,63,368	
..	..	..	1	22	167	..	6,83,122
	161	1,143		168	1,190	43,43,490	44,30,440	

FOR THE YEAR 1939-40.

MAIN HEAD 10.—

NUMBERS.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1938- 39.	1939- 40.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—GROUP, WING STA- TIONS, STATION HEAD- QUARTERS SQUADRONS, HILL DEPOT AND INDIAN AIR FORCE.					
MINOR HEAD (a)—GROUP, WING STATIONS AND STATION HEAD- QUARTERS AND SQUADRONS.					
Detailed heads—					
69	168	(1) Pay of officers	14,83,220		14,14,000
1,143	1,190	(2) Pay of British air- men	23,01,710		24,08,510
173	170	(3) Pay of Indian ranks and civilians	99,210		1,01,160
464	487	(4) Pay of followers	97,710		1,00,000
		(5) Kit and clothing al- lowances	1,11,540		1,16,360
		(6) Transportation	1,61,990		1,89,330
		(7) Hired transport	3,900		5,000
		(8) Miscellaneous	84,210		96,080
TOTAL MINOR HEAD (a)		42,57,083	43,43,490	43,48,000	44,30,440
Carried over		42,57,083	43,43,490	43,48,000	44,30,440

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Minor head (a).—Group, Wing Stations, Station Headquarters and Squadrons—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters, two Wing Stations, one Wing Headquarters, two Station Headquarters, 4 Army Co-operation Squadrons, 4 Bomber Squadrons and one Bomber Transport Squadron.

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.

NUMBERS.		MAIN HEAD 10.—			
1933.	1939-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward		42,57,083	43,43,490	43,48,000	44,30,440
EXPENDITURE— <i>concl'd.</i>					
SUB-HEAD A.—GROUP, WING STATIONS, STATION HEAD-QUARTERS, SQUADRONS HILL DEPOT AND INDIAN AIR FORCE— <i>concl'd.</i>					
MINOR HEAD (b)—ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
		(1) Pay of civilians			
		(2) Pay of followers			
		(3) Transportation	17,000		17,000
		(4) Hired transport			
		(5) Miscellaneous			
TOTAL MINOR HEAD (b)		18,242	17,000	17,000	17,000
MINOR HEAD (c)—INDIAN AIR FORCE.					
Detailed heads—					
18	21	(1) Pay of officers	1,35,110		1,21,350
35	27	(2) Pay of British air-men	1,05,900		87,000
107	184	(3) Pay of Indian ranks and civilians	66,140		1,10,000
46	52	(4) Pay of followers	9,520		10,210
		(5) Kit and clothing allowances	6,340		7,000
		(6) Transportation	10,000		19,000
		(7) Hired transport	1,000		1,000
		(8) Miscellaneous	4,500		44,000
TOTAL MINOR HEAD (c)		2,62,004	3,38,510	3,66,000	3,99,560
MINOR HEAD (d)—DEDUCT—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925					
		34,426	35,000	35,000	35,000
MINOR HEAD (e)—DEDUCT—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN					
		8,56,450	8,75,000	8,48,000	8,18,000
		36,46,453	37,89,000	38,48,000	39,94,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund					
		..	..	..	1,30,000
TOTAL SUB-HEAD A		36,46,453	37,89,000	38,48,000	38,64,000

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Minor head (c).—Indian Air Force—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. The unit consisting of a Squadron Headquarters and 3 Flights has been completed.

Sub-Head A.—The increase of 2.05 lakhs as compared with budget, 1938-39, is mainly due to the formation of a Bomber Transport Squadron [partly counterbalanced by savings under Sub-head (B)], the completion of the I. A. F. Squadron to 3 flights and smaller recoveries on account of family allotments from British airmen.

Numbers.		MAIN HEAD 10.—			
1938-39.	1929-40.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
SUB-HEAD B.—EDUCATIONAL, ETC.,		Rs.	Rs.	Rs.	Rs.
ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC.					
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
Detailed heads—					
2	1	(1) Pay of students at the Staff College, Quetta	28,720		13,600
		(2) Minor training expenses grant	2,500		2,500
TOTAL MINOR HEAD (a)		27,376	31,220		16,100
MINOR HEAD (b)—AIR FORCES EDU- CATION.					
Detailed heads—					
17	17	(1) Pay of establishments	1,30,480		1,30,000
		(2) Education grant	7,500		7,600
TOTAL MINOR HEAD (b)		1,19,489	1,37,980		1,37,600
MINOR HEAD (c)—R. A. F. MEDICAL SERVICE.					
Detailed heads—					
10	10	(1) Pay of officers	1,09,300		1,08,000
27	27	(2) Pay of British airmen	50,040		49,000
		(3) Kit and clothing al- lowances	2,500		2,500
		(4) Transportation	5,000		4,000
		(5) Miscellaneous	2,000		2,000
		(6) Cost of treatment in Civil and Military hos- pitals	62,330		64,420
TOTAL MINOR HEAD (c)		2,18,325	2,31,170		2,29,920
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
25	25	(1) Pay of officers	2,67,050		2,57,000
521	520	(2) Pay of British airmen	10,47,110		10,59,000
282	283	(3) Pay of Indian officers, other ranks and civilians	1,74,130		1,75,000
184	187	(4) Pay of followers	46,280		47,150
		(5) Kit and clothing allowances	53,500		53,250
		(6) Transportation	86,000		1,10,500
		(7) Hired transport	200		400
		(8) Miscellaneous	30,000		33,160
TOTAL MINOR HEAD (d)		15,75,117	17,04,270		17,35,460
Carried over		19,40,307	21,04,640		21,19,080

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-Head B.—Minor head (a).—One Royal Air Force officer is 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).—Air Forces Education.—This minor head provides for the pay and allowances of eight Royal Air Force education officers, one Indian assistant education officer, six Army schoolmistresses and eight language teachers.

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

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

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. All hospital cases are sent to the Army hospitals for treatment and their expenses are met from Air Force funds on fixed rates.

MAIN HEAD 10.—

Numbers.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1938- 39.	1939- 40.				
		Rs.	Rs.	Rs.	Rs.
Brought forward .		19,40,307	21,04,640		21,19,080
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE DEPOTS, ETC.—<i>conold.</i>					
MINOR HEAD (e)—AIR FORCE STA- TION, LAHORE.					
Detailed heads—					
17	12	(1) Pay of officers . . .	1,64,680		1,16,120
172	147	(2) Pay of British airmen	3,41,850		3,03,600
114	114	(3) Pay of Indian ranks and civilians . . .	78,800		78,000
98	109	(4) Pay of followers . . .	22,990		20,800
		(5) Kit and clothing allowances . . .	18,340		14,300
		(6) Transportation . . .	35,000		26,000
		(7) Hired transport . . .	100		..
		(8) Miscellaneous . . .	12,500		13,000
TOTAL MINOR HEAD (e)		6,68,992	6,74,260		5,71,820
MINOR HEAD (f)—ECCLESIASTICAL ESTA- BLISHMENTS—AIR FORCES SHARE OF COST.					
		14,100	14,100		14,100
TOTAL SUB-HEAD B:		26,23,399	27,93,000	27,52,000	27,05,000
SUB-HEAD C.—AIR FORCES HEADQUARTERS.					
Detailed heads—					
24	24	(1) Pay of officers . . .	4,62,040		4,38,000
12	16	(2) Pay of British airmen . . .	33,730		34,000
63	66	(3) Pay of establishment other than followers . . .	1,83,980		2,03,180
41	41	(4) Pay of followers . . .	9,550		9,600
		(5) Kit and clothing allowances . . .	1,700		1,900
		(6) Transportation . . .	56,000		57,000
		(7) Hired transport . . .	..		..
		(8) Miscellaneous . . .	37,000		39,320
		(9) Telephone charges . . .	10,000		10,000
		(10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding	15,000		15,000
TOTAL SUB HEAD C .		7,98,783	8,09,000	8,24,000	8,08,000

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-Head B.—The decrease of .88 lakh as compared with budget, 1938-39, is due mainly to provision for a half Bomber Transport Flight having been merged in the provision made under Sub-Head A for a full B. T. Squadron.

Sub-Head C.—This head provides for the salaries, etc., of the staff employed at Air Forces Headquarters and for certain contingent expenses.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army		500		500
(2) Central purchase		94,000		96,000
(3) Local purchase		4,000		7,500
(4) Transfer of stores from non-military departments and Imperial stations		500		1,000
(5) Customs duty		15,000		22,000
(6) Contribution to the R. A. F. equalisation fund—				
(a) For expenditure during the year . . . . .		..		..
(b) For transfer to/from the equalisation fund		12,19,000		—10,21,000
(7) Normal wastage of air frames and engines—				
(a) For expenditure during the year . . . . .		..		..
(b) For transfer to/from the equalisation fund		5,34,000		—2,32,000
		<u>18,67,000</u>		<u>—11,26,000</u>
(8) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		10,000		8,000
		<u>10,000</u>		<u>8,000</u>
Net expenditure under (a)	<u>22,12,777</u>	<u>18,57,000</u>		<u>—11,34,000</u>
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		100		500
(2) Central purchase		51,000		61,000
(3) Local purchase		1,000		1,000
(4) Transfer of stores from non-military departments and Imperial stations				
(5) Customs duty		58,810		1,02,000
		<u>1,10,910</u>		<u>1,64,500</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . . . .		..		..
(7) Deduct—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		6,000		5,100
		<u>6,000</u>		<u>5,100</u>
Net expenditure under (b)	<u>1,65,862</u>	<u>1,04,910</u>		<u>1,59,400</u>
Carried over	<u>23,78,639</u>	<u>19,51,910</u>		<u>—9,74,600</u>

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-head D.—Purchase and sale of stores.—This head covers 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 Air Forces in India 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.

There is a decrease of Rs. 26·64 lakhs as compared with budget, 1938-39. The budget for 1938-39 provided for a transfer of Rs. 17·53 lakhs to the Air Forces Equalisation Fund whereas the budget for 1939-40 provides for a transfer of Rs. 12·53 lakhs from the equalisation fund for expenditure in England. The decrease is partly counterbalanced by increased expenditure on the expansion of the B. T. Flight to a squadron and re-equipment of one Army Co-operation Squadron.

	MAIN HEAD 10.—			
	Account, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward	23,78,639	19,61,910		—9,74,600
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (c)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army		1,62,640		1,60,910
(2) Central purchase . . . . .		..		..
(3) Local purchase		12,000		10,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Bonus paid under the sliding scale of rations scheme		25,000		35,000
		1,99,640		2,05,910
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		2,000		2,000
		2,000		2,000
Net expenditure under (c)	2,49,606	1,97,640		2,03,910
MINOR HEAD (d)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army		26,800		26,550
(2) Central purchase . . . . .		..		..
(3) Local purchase		4,000		3,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
		30,800		29,550
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		100		..
		100		..
Net expenditure under (d)	27,161	30,700		29,550
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army		12,81,000		14,15,000
(2) Central purchase		30,000		50,000
(3) Local purchase . . . . .		..		..
(4) Transfer of stores from non-military departments and Imperial stations		10,000		20,000
		13,21,000		14,85,000
(5) <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		5,000
		5,000		5,000
Net expenditure under (e)	9,69,022	13,16,000		14,80,000
Carried over	36,24,428	25,06,250		7,33,890

AIR FORCES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38, Rs.	Budget Estimate, 1938-39, Rs.	Revised Estimate, 1938-39, Rs.	Budget Estimate, 1939-40, Rs.
Brought forward	36,24,428	35,06,250		7,83,890
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.).				
Detailed heads—				
(1) Purchase from the Army		77,000		83,000
(2) Central purchase . . . . .		..		..
(3) Local purchase . . . . .		..		..
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		<u>77,000</u>		<u>83,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		500		500
(6) <i>Deduct</i> —Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		4,000		3,400
		<u>4,500</u>		<u>3,900</u>
Net expenditure under (f)	31,442	72,500		79,100
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		80,020		1,58,010
(2) Central purchase		1,31,520		65,000
(3) Local purchase		31,000		23,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		20,000		27,500
		<u>2,62,540</u>		<u>2,73,510</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.		45,000		42,000
		<u>45,000</u>		<u>42,000</u>
Net expenditure under (g)	2,80,531	2,17,540		2,31,510
MINOR HEAD (h)—MEDICAL STORES				
Detailed heads—				
(1) Purchase from the Army		12,550		11,190
(2) Central purchase . . . . .		..		..
(3) Local purchase		500		600
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		<u>13,050</u>		<u>11,790</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . . .		..		..
		<u>..</u>		<u>..</u>
Net expenditure under (h)	9,628	13,050		11,790
Carried over	39,46,029	38,09,340		10,61,290

				MAIN HEAD 10.—			
				Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
				Rs.	Rs.	Rs.	Rs.
Brought forward .				39,46,029	38,09,340		10,61,290
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concd.</i>							
MINOR HEAD (i).—CLOTHING.							
Detailed heads—							
(1) Purchase from the Army				73,470			1,03,130
(2) Central purchase				2,000			2,000
(3) Local purchase				1,500			1,500
(4) Transfer of stores from non-military departments and Imperial stations.				..			..
(5) Customs duty				6,500			7,000
				<u>-83,470</u>			<u>1,13,630</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army				3,000			3,000
				<u>3,000</u>			<u>3,000</u>
Net expenditure under (i)				<u>1,10,585</u>	<u>80,470</u>		<u>1,10,630</u>
MINOR HEAD (j).—ORDNANCE STORES.							
Detailed heads—							
(1) Purchase from the Army				1,58,450			2,11,810
(2) Central purchase				5,240			4,270
(3) Local purchase				1,000			3,000
(4) Transfer of stores from non-military departments and Imperial stations.				500			1,000
(5) Customs duty				5,000			4,000
				<u>1,70,190</u>			<u>2,24,080</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.				9,000			9,000
				<u>9,000</u>			<u>9,000</u>
Net expenditure under (j)				<u>1,46,418</u>	<u>1,61,190</u>		<u>2,15,080</u>
					40,51,000		13,87,000
<i>Deduct</i> —Transfer from the Defence Reserve Fund . . . . .				..	..		4,26,000
TOTAL SUB-HEAD D				<u>42,03,032</u>	<u>40,51,000</u>	<u>43,42,000</u>	<u>9,61,000</u>

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

DEFENCE SERVICES ESTIMATES

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous		1,40,000		1,39,000
(2) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
	1,46,638	1,90,000	1,42,000	1,89,000
<i>Deduct—</i> Transfers from the Defence Reserve Fund . . . . .	..	..	..	4,000
TOTAL SUB-HEAD E.	1,46,638	1,90,000	1,42,000	1,85,000

AIR FORCES (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 Air Forces bombs in arsenals, etc.

MAIN HEAD 10.--

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a).—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes . . . . .		..		..
(2) Accommodation—British personnel . . . . .		..		..
(3) Accommodation - Indian personnel		2,11,700		27,800
(4) Accommodation—miscellaneous units		1,37,000		10,19,000
(5) Hospitals . . . . .		..		..
(6) Depots, etc. . . . .		..		..
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous . . . . .		..		..
(10) Lands, communications and drainage		9,34,600		2,72,800
(11) Furniture		14,000		15,000
(12) Installations—Water . . . . .		..		..
(13) INSTALLATIONS—ELECTRICAL		66,000		..
(14) Minor works		1,21,900		1,00,000
(15) Losses . . . . .		..		..
TOTAL MINOR HEAD (a)	2,49,707	14,85,200		14,34,600
MINOR HEAD (b).—MAINTENANCE--BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,48,160		2,81,800
(2) Military roads in cantonments		30,300		29,600
(3) Military roads ex-cantonments		10,000		10,000
(4) Furniture		28,500		29,800
(5) Miscellaneous		1,87,000		1,82,000
TOTAL MINOR HEAD (b)	5,08,388	5,03,960		5,33,200
Carried over	7,58,095	19,89,160		19,67,800

AIR FORCES (INCLUDING STORES)—*contd.***EXPLANATIONS.**

Sub-head F.—Works expenditure.—This head includes provision for the construction of (i) buildings required to accommodate personnel of the Air Forces in India and stores (ii) defences, (iii) roads, (iv) purchase of lands and (v) purchase of furniture, as well as maintenance thereof. 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, Air Forces, is on the staff of the Headquarters, Air Forces in India. 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 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 Air Forces; works audit charges at 1½ per cent. are provided under Head 2-J.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,58,095	19,89,160		19,67,800
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		79,000		77,000
(2) Electrical		1,33,000		1,34,100
(3) Miscellaneous machinery		1,000		1,500
(4) Renewals . . . . .		..		2,000
TOTAL MINOR HEAD (c)	2,06,043	2,13,000		2,14,600
MINOR HEAD (d).—GENERAL CHARGES				
Detailed heads—				
(1) Rent for hired buildings		2,100		8,420
(2) Rent of land		9,200		9,200
(3) Rates and taxes		1,600		1,600
(4) Payments for railway sidings and platforms		9,700		9,700
(5) Care of vacant buildings		3,600		3,600
(6) Miscellaneous		9,000		9,000
TOTAL MINOR HEAD (d)	33,494	35,200		41,520
MINOR HEAD (e).—ESTABLISHMENT	48,218	1,24,430		1,23,830
MINOR HEAD (f).—TOOLS AND PLANT	7,739	20,210		20,250
		23,82,000		23,68,000
<i>Deduct—Transfer from the Defence Reserve Fund</i>		<i>12,01,000</i>		<i>12,48,000</i>
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	10,53,589	11,81,000	14,67,000	11,20,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for personnel serving in India		28,00,000		28,00,000
(b) Discharge gratuities		10,000		4,000
(c) Unemployment insurance		15,000		6,000
(d) National health insurance		16,000		16,000
(e) Contributory pensions act, 1925		60,000		60,000
(f) Consolidated clothing allowances		10,000		23,000
(g) Marriage allowances and allotments		9,72,000		9,60,000
(h) Pay and allowances		1,40,000		1,60,000
(i) Educational and instructional charges		38,000		51,000
(j) Stores taken to India with airmen		6,000		11,000
(k) Sea transport charges		3,40,000		5,40,000
(l) Miscellaneous		4,000		4,000
(m) Leave and deputation salaries, etc.		12,000		16,000
(n) Sterling overseas pay		5,000		5,000
(o) Stores for India—				
(1) Aviation—				
(a) Contribution to the A. F. Equalisation Fund—				
For expenditure during the year				
(i) Airframes and engines . . . . .		..		24,68,000
(ii) Aviation Stores . . . . .		..		4,66,000
(iii) M. T. Vehicles . . . . .		..		3,03,000
(iv) M.T. Spares . . . . .		..		11,000
(v) Ordnance Stores . . . . .		..		59,000
(b) Normal wastage of airframes and engines—				
For expenditure during the year		5,33,000		2,32,000
(2) Aviation (stores)		19,26,000		16,93,000
(3) M. T. (vehicles)		2,88,000		2,18,000
(4) M. T. (spares)		50,000		50,000
(5) Clothing		25,000		25,000
(6) Ordnance (stores)		2,89,000		7,95,000
(7) Miscellaneous		92,000		1,71,000
(8) Publications and forms		22,000		22,000
TOTAL SUB-HEAD G.—ENGLAND		76,53,000	84,73,000	1,11,69,000
Deduct.—Transfer from the Defence Reserve Fund		2,48,000		4,67,000
	76,15,356	74,05,000	84,73,000	1,07,02,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
	—39,458	..	44,000	..
EXPENDITURE MAIN HEAD 10	2,00,47,792	2,02,18,000	2,18,92,000	2,03,45,000

FOR THE YEAR 1939-40.

249

AIR FORCES (INCLUDING STORES)—*concl.*

EXPLANATIONS.

MAIN HEAD X.—				
	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		40,000		20,000
(2) Recoveries on account of stores issued on payment.		74,000		1,00,000
TOTAL SUB-HEAD D.	1,41,854	1,14,000	1,28,000	1,20,000
SUB-HEAD E.—MISCELLANEOUS.				
Miscellaneous receipts		71,000		73,000
TOTAL SUB-HEAD E.	51,328	71,000	73,000	73,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	29,850	29,000	29,000	29,000
SUB-HEAD G.—ENGLAND—				
1. Recovery from the Imperial Government in respect of clothing allowances of airmen returning from India		12,000		24,000
2. Fees in respect of cadets at Cranwell College		3,000		3,000
3. Stores taken from India with airmen		7,000		11,000
4. Sea transport receipts		3,000		3,000
5. Miscellaneous		3,000		3,000
6. Sale of unserviceable stores		2,000		5,000
TOTAL SUB-HEAD G.—ENGLAND	38,023	30,000	65,000	49,000
SUB-HEAD H.—EXCHANGE	—197	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,60,858	2,44,000	2,95,000	2,71,000

FOR THE YEAR 1939-40.

251

AIR FORCES (INCLUDING STORES)—*concl.*

EXPLANATIONS.

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

Head	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL SUPERVISION	2,37,794	...	2,37,794	2,37,000	...	2,37,000	2,59,000	...	2,59,000	2,81,000	...	2,81,000
B.—MARINE SURVEY DEPARTMENT	84,542	...	84,542	84,000	...	84,000	67,000	...	7,000	75,000	...	75,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	11,21,811	...	11,21,811	11,80,000	...	11,80,000	11,95,000	...	11,95,000	13,36,000	...	13,36,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS	12,919	...	12,919	7,000	...	7,000	6,000	...	6,000	7,000	...	7,000
E.—DOCKYARDS AND WORKSHOP	10,69,232	...	10,69,232	9,18,000	...	9,18,000	10,25,000	...	10,25,000	10,57,000	...	10,57,000
F.—PURCHASE AND SALE OF STORES.	13,14,952	...	13,14,952	12,65,000	...	12,65,000	12,81,000	...	12,81,000	13,50,000	...	13,50,000
G.—PURCHASE AND HIRE OF SHIPS AND VESSELS	1,180	...	1,180	2,000	...	2,000	3,000	...	3,000	1,000	...	1,000
H.—EXPENDITURE ON WORKS	2,97,840	...	2,97,840	5,77,000	...	5,77,000	9,19,000	...	9,19,000	10,56,000	...	10,56,000
I.—MISCELLANEOUS	1,44,893	...	1,44,893	80,30,000	...	80,30,000	20,22,000	...	20,22,000	19,80,000	...	19,80,000
RECEIPTS	...	3,94,203	—3,94,203	...	3,39,000	—3,39,000	...	3,58,000	—3,58,000	...	4,22,000	—4,22,000
J.—England	24,75,898	29,804	24,40,094	9,30,000	8,000	9,22,000	8,99,000	81,000	8,18,000	9,14,000	16,000	8,98,000
K.—Exchange.	—12,829	—154	—12,875	...	...	...	5,000	...	5,000	...	...	...
	67,47,682	4,23,853	63,23,829	82,80,000	3,47,000	79,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000
Deduct.—Transfer from the Defence Reserve Fund	...	...	...	6,00,000	..	6,00,000	...	...	...	...	...	...
TOTAL	67,47,682	4,23,853	63,23,829	76,80,000	3,47,000	73,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 by an Act of Indian Legislature became the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The strength of the service consists of 126* officers, 60† warrant officers and 1,854 other ranks, 146 civilians and 27 menials. In addition the Dockyard employs labour on the daily hire establishment to an average number of 1,000 hands approximately. 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 escort vessels—"Cornwallis", "Clive", "Lawrence", "Hindustan" and "Indus".

The survey ship—"Investigator".

The depot ship—"Dalhousie".

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The target towing trawler "Madras" and a number of small vessels, tugs, etc., employed in the Bombay Dockyard on harbour service.

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) Sea 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 the 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 estimates.

*Includes 8 officers employed on Sea transport duties.

†Includes 2 warrant officers employed on Military and Sea transport duties.

DEFENCE SERVICES ESTIMATE

EXPLANATIONS—contd.

FOR THE YEAR 1939-40.

255.

EXPLANATIONS—*concl.*

MAIN HEAD II.—ROYAL INDIAN

Numbers.			Budget	Revised	Budget
1938-39.	1939-40.	Accounts, 1937-38.	Estimate, 1938-39.	Estimate, 1938-39.	Estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—GENERAL SUPERVISION.					
Detailed Heads—					
9	11	(1) Pay of officers . . .	1,81,000		2,02,800
20	35	(2) Pay of establishments .	83,200		54,100
		(3) Incidental and miscellaneous expenses .	8,800		10,100
		(4) Printing and stationery charges . . .	20,000		20,000
		(5) <i>Deduct</i> —Recoveries from the Persian Gulf Lighting Service Fund	6,000		6,000
TOTAL SUB-HEAD A . .		2,37,794	2,87,000	2,59,000	2,81,000
SUB-HEAD B.—MARINE SURVEY DEPARTMENT.					
Detailed Heads—					
6	6	(1) Pay of officers . . .	68,200		59,000
10	10	(2) Pay of establishments	12,400		12,600
		(3) Incidental and miscellaneous expenses .	3,400		3,400
TOTAL SUB-HEAD B . .		84,542	84,000	67,000	75,000

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
128	142	(1) Pay of officers and warrant officers . . .	6,57,000		7,36,660
117	1673	(2) Pay of men . . .	5,00,000		5,60,000
		(3) Incidental and miscellaneous expenses . . .	23,000		39,340
TOTAL SUB-HEAD C . . .		11,21,811	11,80,000	11,95,990	13,36,000

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1938-	1939-	1937-38.	Estimate,	Estimate,	Estimate,
39.	40.		1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward					..
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—					
SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA—					
Detailed heads—					
9	9	(1) Pay of establishments	5,700		5,700
		(2) Contingencies and miscellaneous expenses	1,300		1,300
TOTAL SUB-HEAD D		12,919	7,000	6,000	7,000
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	15,700		15,300
3	6	(2) Pay of establishments	10,500		11,300
146	143	(3) Pay of yard craft establishments	80,000		78,900
TOTAL MINOR HEAD (a)		1,08,988	1,06,200		1,05,500
MINOR HEAD (b)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT—					
Detailed heads—					
2	2	(1) Pay of officers	19,700		20,100
35	52	(2) Pay of establishments	57,900		63,300
TOTAL MINOR HEAD (b)		75,183	77,600		83,400
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
4	4	(1) Pay of officers	51,600		54,800
31	30	(2) Pay of establishments	63,100		64,200
TOTAL MINOR HEAD (c)		1,10,255	1,14,700		1,19,000
Carried over		2,94,426	2,98,500		3,07,900

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1938.	1939-	1937-38.	Estimate,	Estimate.	Estimate,
39.	40.	Rs.	1938-39.	1938-39.	1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		2,94,426	2,98,500		3,07,900
SUB-HEAD E.—DOCKYARD AND WORKSHOP—<i>concl'd.</i>					
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Officer-in-Charge.	7,100		7,700
54	54	(2) Pay of Constables .	20,500		20,500
TOTAL MINOR HEAD (d) .		26,343	27,600		28,200
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers . . .	6,800		7,400
2	2	(2) Pay of establishments	1,500		1,500
TOTAL MINOR HEAD (e) .		8,415	8,300		8,900
MINOR HEAD (f) WAGES OF WOREMEN 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 . . .			7,42,400		8,09,900
(2) <i>Deduct</i> —Labour charges on buildings (transferred to Sub-Head H) . . .			68,900		59,900
(3) <i>Deduct</i> —Labour charges for other departments of the Central Government.			1,23,500		71,000
TOTAL MINOR HEAD (f) .		7,03,394	5,50,000		6,79,000
MINOR HEAD (g)—MISCELLANEOUS—					
Detailed heads—					
..	..	(1) Pay of military accounts establishment employed on disbursement of wages of workmen .	27,000		16,700
—	12	(2) Pay of civilian personnel employed in the W. T. Station	—		8,500
(3) Miscellaneous expenses and contingencies .			6,600		7,400
TOTAL MINOR HEAD (g) .		36,654	33,600		33,000
TOTAL SUB-HEAD E. .		10,69,232	9,18,000	10,25,000	10,57,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—INDIAN NAVAL STORES—				
Detailed heads—				
(1) Purchase for stock, H. M. I. ships and other formations		7,81,000		7,36,400
(2) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		1,02,600		25,400
(3) <i>Deduct</i> —Value of stores transferred to Sub-head H—Works		24,000		55,000
TOTAL MINOR HEAD (a)	6,39,742	6,55,000		6,56,000
MINOR HEAD (b)—PROVISIONS AND WATER—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,86,000		2,25,000
(2) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		6,000		7,000
TOTAL MINOR HEAD (b)	2,01,701	1,80,000		2,18,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		8,000		7,000
(2) Purchase for stock		30,000		25,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		1,000		1,000
TOTAL MINOR HEAD (c)	27,771	37,000		31,000
Carried over	8,69,214	8,72,000		9,05,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	8,69,214	8,72,000		9,05,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		71,000		1,05,000
(2) Purchase for stock .		25,000		25,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .		15,000		16,000
TOTAL MINOR HEAD (d) .	1,11,323	81,000		1,14,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations		2,13,000		2,16,000
(2) Purchase for stock .		..		..
TOTAL MINOR HEAD (e) .	2,15,996	2,13,000		2,16,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		7,000		7,000
(2) Purchase for stock .		27,000		38,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (f) .	38,364	34,000		45,000
Carried over	12,34,897	12,00,000		12,80,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	12,34,697	12,00,000		12,60,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>concid.</i>				
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed head—				
(1) Purchase for stock .		8,000		13,000
TOTAL MINOR HEAD (g) .	11,315	8,000		13,000
MINOR HEAD (h)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. L. ships and other formations		5,000		5,000
(2) Purchase for stock .		..		..
TOTAL MINOR HEAD (h) .	5,360	5,000		5,000
MINOR HEAD (i)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores		47,000		47,000
(2) Freight and miscellaneous expenditure.		5,000		5,000
TOTAL MINOR HEAD (i) .	63,360	52,000		52,000
<i>Deduct</i> —Transfer from the Defense Reserve Fund		12,65,000 1,37,000		13,50,000 ..
TOTAL SUB-HEAD F. .	13,14,952	11,28,000	12,61,000	13,50,000
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels . . . . .		..		..
(2) Hire of ships and vessels		2,000		1,000
TOTAL SUB-HEAD G. .	1,130	2,000	3,000	1,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budge Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—EXPENDITURE ON WORKS.				
Detailed heads—				
(1) Major Works . . .		3,47,000		8,39,200
(2) Minor Works . . .		17,000		20,000
(3) Maintenance . . .		1,14,900		97,800
(4) General charges . . .		98,800		1,00,100
(5) Establishments . . .		1,200		800
(6) Tools and plant . . .		100		100
(7) <i>Deduct</i> —Value of imported stores used on works		2,000		2,000
		<u>5,77,000</u>		<u>10,56,000</u>
<i>Deduct</i> —Transfer from the Defence Reserve Fund.		3,47,000		..
TOTAL SUB-HEAD H.	2,97,340	2,30,000	9,19,000	10,56,000
SUB-HEAD L.—MISCELLANEOUS.				
MINOR HEAD (a) CONTRIBUTION TO THE R. I. N. EXPANSION EQUALISATION FUND—				
Detailed heads—				
(1) Contribution . . .		29,15,000		29,15,000
(2) <i>Deduct</i> —Amount provided for expenditure under other heads . . .		..		10,58,000
Transfer to the equalisation fund . . . . .	..	29,15,000		18,57,000
MINOR HEAD (b) MISCELLANEOUS—				
Detailed heads—				
(1) Miscellaneous . . .		1,15,900		1,29,900
(2) Reserve with F. O. C. R. I. N. for emergent measures . . .		10,000		10,000
TOTAL MINOR HEAD (b).	1,61,839	1,25,900		1,39,900
MINOR HEAD (c)—				
<i>Deduct</i> —Recoveries on account of family allotments	16,876	10,800		16,800
MINOR HEAD (d)—				
<i>Deduct</i> —Recoveries on account of voluntary overseas contributions under health and pensions schemes . . .	70	100		100
TOTAL SUB-HEAD I	1,44,893	30,30,000	26,22,000	19,80,000

MAIN HEAD 11/XI.—ROYAL INDIAN				
SUB-HEAD J.—EXPENDITURE IN ENGLAND.	Accounts, 1937-38. Rs.	Budget Estimates, 1938-39. Rs.	Revised Estimates, 1938-39. Rs.	Budget Estimates, 1939-40. Rs.
Detailed heads—				
(a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.		2,000		..
(b) Fuel for Naval subsidized vessels		40,000		..
(c) Pay and allowances		2,68,000		2,40,000
(d) Marriage allowances and allotments		27,000		22,000
(e) Miscellaneous		1,44,000		1,71,000
(f) Leave and deputation salaries		10,000		25,000
(g) Sterling overseas pay . . . . .		..		..
(h) Allowances, etc., of probationers		16,000		6,000
(i) Stores for India		4,23,000		4,50,000
		<u>9,30,000</u>		<u>9,14,000</u>
<i>Deduct</i> —Transfer from the Defence Reserve Fund.		1,16,000		..
TOTAL SUB-HEAD J.	<u>24,75,898</u>	<u>8,14,000</u>	<u>8,99,000</u>	<u>9,14,000</u>
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.	<u>-12,829</u>	..	<u>5,000</u>	..
TOTAL EXPENDITURE MAIN-HEAD 11	<u>67,47,682</u>	<u>76,80,000</u>	<u>82,81,000</u>	<u>80,57,000</u>
Receipts—				
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		29,000		35,000
(2) Direct supplies		14,000		15,000
TOTAL MINOR HEAD (a)		<u>43,000</u>	<u>43,000</u>	<u>50,000</u>
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works		1,40,000		2,03,000
(2) Direct Supplies		16,000		16,000
TOTAL MINOR HEAD (b)		<u>1,56,000</u>	<u>1,65,000</u>	<u>2,19,000</u>
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		51,000		70,000
(2) Direct supplies		14,000		17,000
TOTAL MINOR HEAD (c)		<u>65,000</u>	<u>67,000</u>	<u>87,000</u>
TOTAL SUB-HEAD A.	<u>3,12,797</u>	<u>2,64,000</u>	<u>2,75,000</u>	<u>3,56,000</u>

NAVY (INCLUDING STORES)—*concl.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire		3,000		2,000
(2) Hire of yard craft		2,000		2,000
(3) Hire of vessels . . . . .		..		..
(4) Sale proceeds of surplus and obsolete vessels . . . . .		..		..
(5) Sale proceeds of surplus and obsolete stores and waste		25,000		23,000
(6) Sale proceeds of cloth- ing to crew		2,000		3,000
TOTAL SUB-HEAD B.	35,234	32,000	33,000	30,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.	46,172	43,000	50,000	36,000
SUB HEAD D.—RECEIPTS IN ENGLAND.				
Detailed head—				
(1) Miscellaneous		8,000		16,000
TOTAL SUB-HEAD D.	29,804	8,000	81,000	16,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND	—154	..	..	..
TOTAL RECEIPTS MAIN HEAD XI	4,23,853	3,47,000	4,39,000	4,38,000

Numbers.		MAIN HEAD 12.—QUETTA				
		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.	
1938- 39.	1939- 40.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.						
SUB-HEADS.						
A.—WORKS			66,99,000		55,86,000	
<i>DEDUCT—TRANSFERS FROM THE]</i> <i>DEFENCE RESERVE FUND .</i>			<i>9,000</i>		<i>—</i>	
TOTAL SUB-HEAD A.		90,08,060	66,90,000	76,99,000	55,86,000	
B.—GENERAL CHARGES		7,093	12,000	12,000	11,000	
180	200 {	C.—ENGINEERING ESTAB- LISHMENTS	6,94,202	5,99,000	6,15,000	7,20,000
		D.—OTHER ESTABLISH- MENTS	1,32,447	1,28,000	1,28,000	1,30,000
		E.—TOOLS AND PLANT	33,225	39,000	39,000	44,000
		F.—STORES	9,689
		G.—LONDON STORES	—14,133
		H.—QUETTA RECONS- TRUCTION ADVANCES
		I.—EXPENDITURE IN ENGLAND	59,445	68,000	52,000	37,000
		J.—EXCHANGE	—308
			75,45,000		65,28,000	
<i>DEDUCT—TRANSFER FROM THE]</i> <i>DEFENCE RESERVE FUND .</i>			<i>9,000</i>			
TOTAL EXPENDITURE—MAIN HEAD 12		99,29,720	75,36,000	85,45,000	65,28,000	

RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Cantonment.

The decrease of Rs. 10.27 lakhs as compared with budget 1938-39 is due to smaller provision for new works.

MAIN HEAD XII.—QUETTA RECONSTRUCTION.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEADS.				
A.—MISCELLANEOUS	34,915	36,000	10,36,000	28,000
B.—RECEIPTS IN ENGLAND	9	..	1,000	..
C.—EXCHANGE . . . . .	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD XII	34,924	36,000	10,37,000	28,000

59/XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

MAJOR HEAD 59/XLVIII.—DEFENCE SERVICES—NON EFFECTIVE.

SUMMARY OF ESTIMATES,

Sub-heads.	Accounts, 1937-38,			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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	8,30,08,957	42,95,536	7,87,23,421	8,34,90,000	43,94,000	7,91,02,000	8,38,87,000	46,25,000	7,92,62,000	8,46,08,000	45,81,000	8,01,37,000
2/II.—AIR FORCES.	5,28,328	...	5,28,328	5,40,000	...	5,40,000	5,40,000	—	5,40,000	5,85,000	..	5,85,000
3/III.—ROYAL INDIAN NAVY.	9,59,835	—4,151	9,63,486	9,71,000	0,000	9,62,000	10,12,000	8,000	10,04,000	10,35,000	6,000	10,29,000
	8,44,96,620	42,81,385	8,02,15,235	8,50,07,000	44,03,000	8,06,04,000	8,54,39,000	46,33,000	8,08,06,000	8,62,88,000	45,37,000	8,17,51,000
DEDUCT— TRANSFER FROM DEFENCE RESERVE FUND	...	...	...	1,21,000	...	1,21,000	7,000	...	7,000	1,14,000	...	1,14,000
TOTAL	8,44,96,620	42,81,385	8,02,15,235	8,48,80,000	44,03,000	8,04,83,000	8,54,32,000	46,33,000	8,07,99,000	8,61,74,000	45,37,000	8,16,37,000

FOR THE YEAR 1939-40.

271

MAIN HEAD 1/I.—ARMY.

SUMMARY ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938 .			Revised Estimate, 1938 30.			Budget Estimate, 1939-40.		
	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.—REWARDS FOR MILITARY SERVICES	16,61,331	8,126	16,43,205	11,77,000	3,000	11,74,000	15,77,000	8,000	15,69,000	17,70,400	8,000	17,71,400
B.—PENSIONS	8,56,56,158	8,75,613	8,47,80,545	3,60,21,000	8,93,000	3,51,28,000	3,56,12,000	8,92,000	3,47,20,000	3,58,43,000	8,92,000	3,49,51,000
C.—ENGLAND	4,59,39,498	84,19,514	4,25,19,984	4,62,98,000	34,98,000	4,28,00,000	4,64,55,000	37,96,000	4,27,40,000	4,70,45,000	36,31,000	4,34,14,000
D.—EXCHANGE	-2,38,030	-17,717	-2,20,313	..	..	..	2,43,000	19,000	2,24,000	...	...	...
				8,34,06,000	43,94,000	7,91,02,000	8,38,87,000	46,25,000	7,92,62,000	8,46,68,000	45,31,000	8,01,37,000
Deduct—Transfers from the Defence Reserve Fund.	...	...	...	1,21,000	...	1,21,000	7,000	...	7,000	1,14,000	...	1,14,000
TOTAL—MAIN HEAD	8,30,08,957	42,85,536	7,87,23,421	8,33,75,000	43,94,000	7,89,81,000	8,38,80,000	46,25,000	7,92,55,000	8,45,54,000	45,31,000	8,00,23,000

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. 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.

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

Ordinary pensions.

	Minimum. £	Maximum. £ Sh.
Major, Indian Army	} No fixed minimum.	607
Lieutenant-Colonel, Indian Army		743
Colonel, Indian Army		924
Major-General, Indian Army		1,105
Lieutenant-General, Indian Army		1,286
General, Indian Army		1,467

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.

	£	Sh.
Sub-Conductor, India Unattached List	} No fixed minimum.	243
Conductor, India Unattached List		243
Assistant Commissary, India Unattached List		371
Deputy Commissary, India Unattached List		371
Commissary, India Unattached List		507
	Rs.	Rs.
Enrolled Non-combatants (formerly called followers, class I)	5	5
Sepoys and analogous ranks	4	6
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars	27	75
Risaldars and Risaldar-Majors	50	75†
Subedar-Majors	55	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.

Budget 1939-40 which is in excess of budget 1938-39 by Rs. 10.35 lakhs, is based on requirements.

MAIN HEAD 1.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		58,000		5,63,000
(2) Annuities and gratuities		22,000		30,000
(3) Jangi-Inams		9,41,000		9,55,000
(4) Decorations and Medals		1,56,000		2,31,400
	16,51,331	11,77,000	15,77,000	17,79,400
<i>Deduct</i> —Transfer from the Defence Reserve Fund . . . . .	..	1,21,000	..	—1,14,000
TOTAL SUB-HEAD A	16,51,331	10,56,000	15,77,000	16,65,400
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families		21,69,000	..	22,58,000
(2) Pensions and Gratuities to Indians and their families		3,14,40,000*		3,09,95,000*
(3) Miscellaneous		4,01,000		4,04,600
(4) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		11,64,000		12,31,000
(5) Equated payments of commuted or Capitalised value of pensions under Military Regulations		8,47,000		9,55,000
TOTAL SUB-HEAD B	3,56,56,158	3,60,21,000	3,56,12,000	3,58,43,600

* Includes Rs. 8,460 for grants from the Civil Compassionate Fund to civilian employees aid from the Defence Services Estimatee.

ARMY.

	Accounts, 1927-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India		1,63,45,000		1,67,34,000
(b) Pensions and gratuities to Europeans and their families		3,32,40,000		3,36,00,000
Deduct—Chargeable against Civil Departments		34,00,000		—34,00,000
(c) Pensions and gratuities to Indians and their families		25,000		23,000
(d) Indian Military Service Family Pensions				
(e) Miscellaneous Military decorations and medals, medical treatment of retired officers, etc.		88,000		88,000
TOTAL SUB-HEAD C.—ENGLAND	4,59,39,498	4,62,98,000	4,64,55,000	4,70,45,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND				
	—2,38,030	..	2,43,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,30,08,957	8,33,75,000	8,38,87,000	8,45,54,000

MAIN HEAD I.—ARMY—*concl'd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts . . . . .		..		1,000
(2) Decorations and Medal		3,000		7,000
TOTAL SUB-HEAD A:	8,126	3,000	8,000	8,000
SUB-HEAD B.—PENSIONS.				
(1) Miscellaneous receipts		8,93,000		8,92,000
TOTAL SUB-HEAD B	8,75,613	8,93,000	8,92,000	8,92,000
SUB-HEAD C.—ENGLAND.				
(2) Recoveries from Imperial Government in respect of overseas service, Indian troops:— War Office for retired pay etc. Other pensionary contributions		33,34,000 36,000		34,58,000 60,000
(3) Miscellaneous				
(4) Recoveries from Civil Revenues, etc., in respect of pensions charged to "Army" in previous years		80,000 16,000		80,000 1,000
(5) Refund of short service gratuities				
(6) Hospital stoppages of retired officers and miscellaneous receipts		32,000		32,000
TOTAL SUB-HEAD C.	34,19,514	34,98,000	37,06,000	36,31,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND				
	-17,717	..	19,000	..
TOTAL—RECEIPTS—MAIN HEAD I	42,85,536	43,94,000	46,25,000	45,31,000

FOR THE YEAR 1939-40.

277

MAIN HEAD 2/II.—AIR FORCES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.—REWARDS FOR MILITARY SERVICES.	168	...	168	4,000	...	4,000	...	...	...	4,000	...	4,000
B.—PENSIONS	21,086	...	21,086	26,000	...	26,000	20,000	...	20,000	62,000	...	62,000
C.—ENGLAND	5,09,770	...	5,09,770	5,10,000	...	5,10,000	5,17,000	...	5,17,000	5,19,000	...	5,19,000
D.—EXCHANGE	-2,641	...	-2,641	...	...	...	3,000	...	3,000	...	...	...
TOTAL—MAIN 2/II	5,28,328	...	5,28,328	5,40,000	...	5,40,000	5,40,000	...	5,40,000	5,85,000	...	5,85,000

FOR THE YEAR 1939-40.

279

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 Accounts, Air Force prior to 1st March 1934 is also included under this head.

MAIN HEAD 2/II.—AIR FORCES.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities		300		300
(2) Decorations and medals		3,700		3,700
TOTAL SUB-HEAD A	163	4,000	..	4,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families		200		300
(2) Pensions and gratuities to Indians and their families		20,800		56,700
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		5,000		5,000
(4) Equated payments of commuted or Capitalised value of pensions under military rules . . . . .		..		..
(5) Fractional differences . . . . .		..		..
TOTAL SUB-HEAD B	21,036	26,000	20,000	62,000
SUB-HEAD C.—ENGLAND.				
(1) Payment to Air Ministry for retired pay of R. A. F. British personnel for service in India		5,10,000		5,10,000
(2) Pensions . . . . .		..		9,000
TOTAL SUB-HEAD C	5,09,770	5,10,000	5,17,000	5,19,000
SUB-HEAD D.—EXCHANGE	—2,641	..	3,000	..
TOTAL EXPENDITURE MAIN HEAD 2	5,28,328	5,40,000	5,40,000	5,85,000
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, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	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.	1,57,675	—11,098	1,68,773	1,45,000	5,000	1,40,000	1,60,000	5,000	1,55,000	1,69,000	3,000	1,66,000
B.—ENGLAND	8,05,835	6,983	7,98,852	8,26,000	4,000	8,22,000	8,48,000	3,000	8,45,000	8,66,000	3,000	8,63,000
C.—EXCHANGE.	—4,175	—86	—4,139	...	...	...	4,000	...	4,000	...	...	...
TOTAL MAIN HEAD 3/III.	9,59,335	—4,151	9,63,486	9,71,000	9,000	9,62,000	10,12,000	8,000	10,04,000	10,35,000	6,000	10,29,000

FOR THE YEAR 1939-40.

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,01,500		1,20,460
2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		1,500		1,540
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		26,000		27,000
(5) Equated payments of Commuted or Capitalised value of pensions under Military rules		13,000		17,000
(6) Fractional differences				
TOTAL SUB-HEAD A.	1,57,675	1,45,000	1,60,000	1,69,000
SUB-HEAD B.—ENGLAND.				
(1) R. I. N. retired pay and miscellaneous pensions		9,22,000		9,70,000
<i>Deduct—Chargeable against Civil Depart- ments</i>		<i>96,000</i>		<i>—1,04,000</i>
TOTAL SUB-HEAD B.	8,05,835	8,26,000	8,48,000	8,66,000
SUB-HEAD C.—EXCHANGE:	—4,175	..	4,000	..
TOTAL EXPENDITURE—MAIN HEAD 3.	9,59,335	9,71,000	10,12,000	10,35,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		5,000		3,000
TOTAL SUB-HEAD A.	—11,098	5,000	5,000	3,000
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous	6,983	4,000	3,000	3,000
SUB HEAD C.—EXCHANGE	—36	..	..	..
TOTAL RECEIPTS MAIN HEAD III	—4,151	9,000	8,000	6,000

FOR THE YEAR 1939-40.

283

EXPLANATIONS.

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

60.—DEFENCE RESERVE FUND.

DEFENCE SERVICES ESTIMATES

60 TRANSFER ^{TO}
_{FROM} THE DEFENCE

Accounts, 1927-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Rs.	Rs.	Rs.	Rs.

60. Transfer ^{to}
_{from} the Defence Reserve Fund —1,54,76,249 —1,50,46,000 —87,72,000—92,47,000

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 estimate is credited.

The total of Rs. 92.47 lakhs is made up of :—

	(In lakhs of rupees.)
(1) New money allotted from Defence Reserve Fund for re-equipment measures	54.28
(2) Allotments including regrants from amounts earmarked in the Defence Reserve Fund	38.19
Details of 38.19 lakhs at item (2) above are :—	
(a) Re-equipment measures	20.26
(b) Other regrants—	
(i) M. E. S.	10.22
(ii) R. A. F. works . . . . .	.50
(iii) Waziristan carry over liabilities.	5.88
(iv) Waziristan medals	1.14
(v) Factory works . . . . .	.19
	38.19

INDEX.

	Page.	Head		
		Main.	Sub.	Minor.
A				
Academy, Indian Military, Dehra Dun	74	2	B	(l)
Accommodation, Works, M. E. S.	208	8	A	(a)
Accounts Offices, Military including Military Accountant Generals' Office	98	2	J	
Adjutant Generals' Branch	148	4	A	(e)
to	150			
Adjutant General in India, Miscellaneous services under	104	2	N	
to	110			
Administration, Cantonments	102	2	L	(a)
Administration of Non-Cantonment stations	196	7	C	(c)
Administrative Services, Summary of Estimates of—	48-49	2/II		
Administration Staff, Dairy Farms, Pay of—	134	3	E	
Advances, M. E. S.	213	8	Q	
Air Forces, Aircraft Depot	232	10	B	(d)
„ „ Air Force Station, Lahore	234	10	B	(e)
„ „ Aviation Stores	236	10	D	(a)
„ „ Buildings, Communications, etc., Maintenance, of	244	10	F	(b)
„ „ Clothing	240	10	D	(i)
„ „ Ecclesiastical Establishments Share of cost.	234	10	B	(f)
„ „ Education	232	10	B	(b)
„ „ Educational and Instructional Establishments	232	10	B	(a)
„ „ Fuel and Light	238	10	D	(d)
„ „ Headquarters	234	10	C	
„ „ Indian Air Force	230	10	A	(c)
„ „ Maintenance and Operation—Installations	246	10	F	(c)
„ „ Miscellaneous	242	10	E	
„ „ Mechanical Transport Stores	236	10	D	(b)
„ „ Medical Services	232	10	B	(e)
„ „ Medical Stores	239	10	D	(h)
„ „ Miscellaneous Stores	239	10	D	(g)
„ „ Ordnance Stores	240	10	D	(j)
„ „ Petrol and Lubricants (M. T.)	239	10	D	(f)
„ „ Petrol, Benzol and Lubricants (Aviation)	238	10	D	(e)
„ „ Provisions	238	10	D	(c)
„ „ Recoveries on account of family allotments from airmen	230	10	A	(e)
„ „ Recoveries under Contributory Pensions Act, 1936	230	10	A	(d)
„ „ Squadrons and Staff at Group, Wing Stations and Wing Headquarters	228	10	A	(a)
„ „ Strength statement	227			
„ „ Tools and Plant	246	10	F	(f)
„ „ Works	244			
to	246	10	F	(a)
„ „ Works Establishment	246	10	F	(e)

	Page.	Head		
		Main.	Sub.	Minor.
<i>A—concl'd.</i>				
Air Forces, Works, General Charges	246	10	F	(d)
Allotments, Marriage Allowances and—B. T., England	44	1	D	
" " " " I. A., England	44	1	D	
Allowances, consolidated clothing—England	44	1	D	
" Furlough and Voyage Pay—B. T., England	44	1	D	
" Furlough, I. A. Regimental—England	44	1	D	
" kit and clothing—B. T.	36	1	A	
" " " I. T. and followers	36	1	A	
" Marriage — and allotments, B. T., England	44	1	D	
" " " " I. A., England	44	1	D	
Animals, Feed of	82	2	D	(c)
Animals, Grain and salt for	162	5	A	(b)
" (Remounts)	166	5	B	
" Strength of	20			
Animal Transport	78	2	C	(c)
Annual Approximate Effective cost of typical units	25			
Annual Training Grant	60	2	A	(k)
Annuities and gratuities, Air Forces	280	2	A	
" " " Army	274	1	A	
Anti malarial measures, Army	108	2	N	(f)
Army Headquarters	141			
to	4	A		
159				
Army School of Education, India, Belgaum, Headquarters and Educational Wing	66	2	B	(e)
Army School of Physical Training, Ambala	52	2	A	(b)
Army Signal School, Poona	60	2	A	(j)
Army Veterinary Services	84	2	E	
Arsenals, Ordnance and Clothing Depots	86	2	F	(a)
Artillery, Pay and allowances and miscellaneous cash expenditure on	28	1	A	
Artillery, School of (India), Kakul	58	2	A	(i)
Artillery Target Grant	60	2	A	(k)
Assault-at-arms grant	60	2	A	(k)
Assistant Director of Ordnance Services (Provision), Pay of officers	152	4	A	(g)
Assistant Director of Ordnance Services (Provision), Pay of establishment	152	4	A	(g)
Auxiliary and Territorial Forces, Staff at Army Headquarters, Commands, Districts and Brigades	220	9	A	
Auxiliary Force	220	9	B	
B				
Bakeries	128	3	B	(a)
Band, Governor-General's	104	2	N	(a)
Baptist and Congregational churches	100	2	K	(d)
Body Guard, Governor-General's	40	1	B	(a)
Breeding operations, Animals (Remounts)	82	2	D	(c)

	Page.	Head		
		Main	Sub.	Minor.
<i>B—concl'd.</i>				
Brigades, Staff of	156	4	C	
British soldiers, Pay and allowances and miscellaneous cash expenditure on	36	1	A	
Buildings for Depots, etc.—Works—M. E. S.	108	8	A	(c)
Butcheries	128	3	B	(b)
B. T.—Furlough allowances and voyage pay of	44	1	D	
„ —Payments to War Office for—Serving in India	44	1	D	
C				
Cantonments	102	2	L	
„ Administration	102	2	L	(a)
Cantonment authorities — Conservancy charges paid to	106	7	C	(a)
Cantonments, Grant-in-aid and supply of water to	102	2	L	(b)
Cantonments, Military estates	102	2	L	(c)
Cantonment Stations, other conservancy charges in	106	7	C	(a)
Care of vacant buildings	212	8	D	(e)
Cavalry, Pay and allowances and miscellaneous cash expenditure on	28	1	A	
Central Mechanical Transport Stores Depot	92	2	F	(g)
Central Revision Section	154	4	A	(h)
Chemical Warfare School, India	66	2	B	(f)
Chief of the General Staff, Miscellaneous services under the	110	2	O	
Children—Fees for attending civil schools	74	2	B	(m)
Church, Baptist and Congregational	100	2	K	(d)
„ Methodist	100	2	K	(c)
„ Presbyterian	100	2	K	(a)
„ of Rome	100	2	K	(b)
Civil Grant—Territorial Force	222	9	C	(b)
Clothing—Consolidated—Allowances (England)	44	1	D	
Clothing Depots	86	2	F	(a)
„ Factories	128	3	C	
Clothing—Kit and allowances for British Troops	36	1	A	
„ „ „ Indian Troops and followers	36	1	A	
Clothing stores	168	5	C	(b)
Coal and Firewood	164	5	A	(d)
Collogo, Kitchener, Nowgong	72	2	B	(i)
„ Prince of Wales Royal Indian Military, Dehra Dun	72	2	B	(i)
„ Staff, Quetta	52	2	A	(c)
Commander-in-Chief and personal staff	146	4	A	(a)
Command Physical Training Staffs	52	2	A	(a)
Commands, Staff of	156	4	B	
Conservancy	196	7	C	(a)
Consolidated Clothing Allowances	248	10	G	
Contracts Directorate, Pay of officers	152	4	A	(v)
„ „ Pay of Establishments	152	4	A	(v)
Contribution by Imperial Government in respect of pensionary charges of I. T. serving overseas, etc.	276	1	C	

	Page.	Head		
		Main.	Sub.	Minor.
<i>C—contd.</i>				
Contribution by Imperial Government towards military expenditure from Indian Revenues	46	I	D	
Contribution from Dominion Governments towards cost of training their officers	115	II	A	
Contribution from local Governments and Indian States towards cost of training their students at Army Schools	115	II	B	
Contribution from Local Governments towards cost of training their students at Army Schools	115	II	A	
Contribution from Local Governments towards cost of training of Civil Students in Army Veterinary Schools	116	II	E	
Contribution from other departments or Governments for leave passage in respect of military officers and others temporarily or permanently employed under them	201	VII	A	
Contribution to Provincial Governments in respect of the war reserve of the Civil Branch of the Indian Medical Service	110	2	N	(i)
Contribution towards cost of Survey of India	110	2	O	
Contribution towards the expenses of His Majesty's Ships employed in the Indian seas	264	11	J	
Contribution towards the retired pay of Air Forces British personnel for service in India	250	2	C	
Contributory Pensions Act, 1936—Air Forces	248	10	G	
Contributory Pensions Act, 1936 (England), Army	44	I	D	
" " " " Recoveries under, Airmen	230	10	A	(d)
" " " " Recoveries under, Army	40	1	B	(d)
Controlled Flour Mills	112	2	P	(b)
Convalescent Homes for officers	96	2	I	(b)
Cookery, School of	73	2	C	(b)
Coronation—Despatch of Contingent	180	6	A & E	
Cost—Approximate annual effective—of typical units	25			
Cost of water supplied by M. E. S. to non-entitled consumers	102	2	L	(b)
Credits on account of Hospital charges of Air Forces personnel	96	2	I	
" on account of dentistry charges of Air Forces personnel	96	2	I	
" for services rendered to other departments etc. Military Accounts Offices	98	2	J	
Credits for services rendered by Government transport to Civil and other departments and individuals	115	II	C	
Credits for services rendered, Medical Services	117	II	I	
" for services rendered by M. T. Units to M. E. S. and Air Forces	170	5	A	(c)
Cultivation farms	82	2	D	(b)
Customs duty—Grass Farms	132	3	D	(a)
" " Dairy Farms	134	3	E	(a)
" " Hospitals including 31 Coy. R. A. M. C.	96	2	I	
" " Ordnance and Clothing Factories	128	3	C	(a)
" " Provision	162	5	A	(a)
" " Clothing	163	5	C	(b)

	Page.	Head		
		Main.	Sub.	Minor.
<i>C—con cld.</i>				
Customs duty—Ordnance Stores	166	5	C	(a)
" " Medical Store Depôts and Workshops	122	3	A	(a)
" " M. T. Stores	170	5	C	(e)
" " M. T. Vehicles	170	5	C	(d)
D				
Dairy Farms, Capital	134	3	E	(b)
" " Revenue	134	3	E	(a)
Decorations and medals, Army	274	1	A	
Defence Reserve Fund	286			
Defence Services Personnel, Strength of	12 to 19			
Deferred pay and gratuities	36	1	A	
Depot, Arsenal, Ordnance and Clothing	86	2	F	(a)
" Central Mechanical Transport Stores	92	2	F	(g)
" Grain Crushing	112	2	P	(a)
" Hill Sanitaria and	106	2	N	(c)
" Ordnance and Clothing	86	2	F	(a)
" Remount	82	2	D	(a)
" Supply Companies and Supply	76	2	C	(a)
Detachment, Garrison, Regimental and—Schools, B. T.	64	2	B	(c)
Detachment, Garrison, Regimental and—Schools, I. T.	64	2	B	(d)
Detention barracks, Military prisons and	108	2	N	(d)
Discharge gratuities Air Forces	248	10	G	
Discharge gratuity and deferred pay, B. T.	44	1	D	
Distribution of the Budget Estimate of Expenditure be- tween India and England	4			
Distribution of the Budget Estimate for Expenditure in India between controlling officers at Army Headquarters	6—9			
Distribution of the Budget Estimate of Receipts between India and England	5			
Districts, Staff of	156	4	C	
Donations and grants-in-aid to Institutions	110	2	N	(i)
Donation to Lawrence Memorial Royal Military School, Lovedale	74	2	B	(m)
Donation to Roman Catholic Orphanages at Simla and Mussoorie	74	2	B	(m)
E				
Ecclesiastical establishments	100	2	K	
Education	62 to 74	2	B	
Education, Army School of—Belgaum, Headquarters and Educational Wing	66	2	B	(e)
Education, Grant—Air Force	232	10	B	(b)
Education, Miscellaneous Expenses	74	2	B	(m)
Education of Military pupils at Medical Colleges and schools	96	2	G	

	Page.	Head		
		Main.	Sub.	Minor.
<i>E—contd.</i>				
Educational and Instructional Charges, Air Forces England	248	10	G	
Educational Training Grant, B. T.	64	2	B	(c)
" " " B.T., Children	64	2	B	(c)
" " " I. T.	64	2	B	(d)
Electrical Installations, Maintenance and operation	211	8	C	
Embarkation Staff	184	7	A	(a)
Emergency Grant, Special.	110	2	O	
Engineers, Pay and allowances and miscellaneous cash expenditure on	28	1	A	
England, Expenditure on Administrative Services	112	2	R	
	to			
	114			
" " " " Air Forces, Effective	248	10	G	
" " " " Army Headquarters, Staff of Commands, etc.	158	4	D	
" " " " Fighting Services	44	1	D	
" " " " Manufacturing Establishments	136	3	F	
" " " " Military Engineer Services	213	8	J	
" " " " Non-effective, Air Forces	278	2	C	
" " " " Non-effective, Army	275	1	C	
" " " " Non-effective, Royal Indian Navy	282	3	B	
" " " " Quetta Reconstruction	266	12	I	
" " " " Royal Indian Navy, Effective	264	11	J	
" " " " Special Services	180	6	B	
" " " " Stores, Equipment and animals	172	5	E	
" " " " Transportation, Conservancy, hot-weather establishments, etc.	200	7	E	
Equitation School, Saugor	56	2	A	(g)
Estates, Military	102	2	L	(c)
Estimates, General Summary of	2			
Estimates Summary of—Administrative Services	48			
" " " " Air Forces	224			
" " " " Army Headquarters, Commands, etc.	141			
" " " " Auxiliary and Territorial Forces	216			
" " " " Defence Services—Effective	22			
" " " " Fighting Services	26			
" " " " Manufacturing Establishments (including Stores)	120			
" " " " Military Engineer Services	204			
" " " " Non-effective	270			
" " " " Non-effective—Head 1/I, Army	272			
" " " " Non-effective—Head 2/II, Air Forces	278			
" " " " Non-effective — Head 3/III, R. I. N.	281			
" " " " Purchase and sale of stores, etc.	160			
" " " " Royal Indian Navy	252			
" " " " Special Services	178			

	Page.	Head		
		Main.	Sub.	Mino.
<i>E—concl'd.</i>				
Estimates Summary of—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	182			
Examiners, Fees and Allowances of	74	2	B	(m)
Exchange on English Expenditure, Administrative Services . .	115	2	S	
" " " " Air Forces, Effective	248	10	H	
" " " " Army Headquarters, Staff of Commands, etc.	158	4	E	
" " " " Fighting Services	44	1	E	
" " " " Manufacturing Establish- ments	136	3	G	
" " " " Military Engineer Services	213	8	K	
" " " " Non-effective, Army	275	1	D	
" " " " Non-effective, Air Forces	280	2	D	
" " " " Non-effective, Royal Indian Navy	282	3	C	
" " " " Quetta Reconstruction	268	12	J	
" " " " Royal Indian Navy, Effective	264	11	K	
" " " " Special Services	180	6	E	
" " " " Stores, Equipment and animals	172	5	F	
" " " " Transportation, Conser- vancy, hot-weather establishments, etc.	202	7	F	
" " " Receipts, Administrative Services	118	II	S	
" " " " Air Forces, Effective	250	X	H	
" " " " Army Headquarters Staff of Commands, etc.	158	IV	C	
" " " " Fighting Services	46	I	E	
" " " " Manufacturing Establish- ments	140	III	G	
" " " " Military Engineer Services	214	VIII	H	
" " " " Non-effective, Air Forces	280	II		
" " " " Non-effective, Army	276	I	D	
" " " " Non-effective, Royal Indian Navy	282	III	C	
" " " " Quetta Reconstruction	268	XII	C	
" " " " Royal Indian Navy, Effective	265	XI	E	
" " " " Special Services	180	VI	C	
" " " " Stores, Equipment and animals	177	V	F	
" " " " Transportation, Conser- vancy, Hot-weather establishments, etc.	202	VII	F	
Expenditure, Distribution of, between India and England . .	4			
" " " " in India, between controlling officers at Army Headquarters	6 to 9			

	Page.	Head		
		Main.	Sub.	Minor.
G—concl'd.				
General Staff Branch	148	4	A	(d)
General Supervision, R. I. N.	258	11	A	
Governor General's Band	104	2	N	(a)
Governor General's Bodyguard	40	1	B	(a)
Governor General, Personal staff of	146	4	A	
Grain and salt for animals	162	5	A	(b)
Grain Crushing Depots	112	2	P	(a)
Grant, Annual Training	60	2	A	(k)
" Artillery Target	60	2	A	(k)
" Assault-at-arms	60	2	A	(k)
" for expenditure to be sanctioned by H. E. the C.-in-C.	146	4	A	(a)
" for libraries	74	2	B	(m)
" for purchase of field firing Stores	60	2		(k)
" for unforeseen expenditure Commands.	156	4	B	
" " " " " Districts	156	4	C	
" for up-keep of laboratories	96	2	I	
Grants for teaching and learning English, Indian Army	74	2	B	(m)
Grant-in-aid to Cantonment Funds.	102	2	L	(b)
Grants-in-aid and donations to institutions	110	2	N	(i)
Grant, Special Emergency	110	2	O	
Grass Farms	132	3	D	
Gratuities and Deferred pay	36	1	A	
Gratuity, Discharge	44	1	D	
Graves—War, Maintenance of	198	7	D	

H

Hastings Military Land Suspense Account	214	VIII	F	
Headquarters, Weapon training and Mechanisation, Pachmarhi	54	2	A	(d)
Heads, Major and Main, of expenditure and receipts	3			
Hill Sanitaria and Depots	106	2	N	(c)
Hire Charges of M. T. Vehicles Air Forces	236	10	D	(b)
Hire of officers' chargers	176	V	B	
Hired Transport	194	7	B	(a)
Hong Kong, Indian Infantry serving at	42	1	C	
Horsebreeders, Prizes and premium paid to	82	2	D	(c)
Horses, purchase of	166	5	B	
Hospitals including Headquarters No. 31 Company R. A. M. C.	96	2	I	(a)
Hospitals, Veterinary	84	2	E	(a)
Hospitals, Works, M. E. S.	208	8	A	(b)
Hospital Stoppages from officers, etc.	117	II	I	
Hot Weather Establishments	196	7	C	(i)

	Page.	Head		
		Main.	Sub.	Minor.
I				
Ice, Maintenance and Operation, Installations, Military Engineer Services	212	8	C	(e)
Incidental and Miscellaneous expenses	198	7	D	
Indian Army Ordnance Corps	86	2	F	
Indian Army Ordnance Corps—Central Mechanical Transport Stores Depot	92	2	F	(g)
" " " " —Experimental Section, Mechanical Transport	94	2	F	(i)
" " " " —Heavy Repair Shops, Mechanical Transport	92	2	F	(f)
" " " " —Mechanical Transport, Maintenance Units	88	2	F	(c)
Indian Army Ordnance Corps, School of Instruction	86	2	F	(b)
Indian Army Ordnance Corps—Stores	166	5	C	
	to			
	171			
" " " " —Technical Inspectors, Mechanical Transport	90	2	F	(d)
" " " " —Vehicle Reserve Depot	94	2	F	(h)
Indian Infantry serving at Hong Kong	42	1	C	
Indian Military Academy, Dehra Dun	74	2	B	(h)
Indian officers and other ranks and civilians, Forces in India, Pay and allowances and miscellaneous cash expenditure	36	1	A	
Indian Order of Merit	274	1	A	
Indian Religious Teachers in Indian units	108	2	N	(e)
Indian Signal Corps, Pay and allowances and miscellaneous cash expenditure	29	1	A	
Indian Troop Service	184	7	A	(b)
Infantry Pay and allowances and miscellaneous cash expenditure	28	1	A	
Inspecting, Supervising and-Staff, Army Head Quarters	62	2	B	(a)
Inspecting, Supervising and-Staff—Commands and Districts	62	2	B	(b)
Inspectorates of Armaments and Chemical Defence Research Estt.	104	2	M	(a)
Installations, Works—Military Engineer Services	210	8	A	(g)
Insurance Fees on account of horses	176	V	B	
Issues on payment, Aviation Stores, Air Forces	236	10	D	(a)
" " " Clothing, Air Forces	240	10	D	(i)
" " " Clothing—Army	168	5	C	(b)
" " " Clothing—Navy	261	11	F	(f)
" " " Coal and firewood—Army	164	5	A	(d)
" " " Coal, Navy	261	11	F	(d)
" " " Fuel and Light, Air Forces	238	10	D	(d)
" " " Grain and Salt for animals, Army	162	5	A	(b)
" " " Naval Stores	260	11	F	(a)
" " " Mechanical Transport Stores including tyres—Army	170	5	C	(c)
" " " Mechanical Transport Stores, Air Forces	236	10	D	(b)
" " " Mechanical Transport Vehicles	170	5	C	(d)

	Page.	Head		
		Main.	Sub.	Minor.
I—concl'd.				
Issues on payment, Medical Stores, Air Forces	239	10	D	(h)
" " " Medical Stores, Naval	262	11	F	(h)
" " " Miscellaneous Stores, Air Forces	239	10	D	(g)
" " " Oil Kerosine	164	5	A	(e)
" " " Oil fuel	261	11	F	(e)
" " " Ordnance Stores—Army	166	5	C	(a)
" " " Ordnance Stores, Naval Ammunition	261	11	F	(g)
" " " Ordnance Stores, Air Forces	240	10	D	(j)
" " " Other R. I. A. S. C. Stores	165	5	A	(f)
" " " Petrol, Benzol and Lubricants, Air Forces	238	10	D	(e)
" " " Petrol and Lubricants, Air Forces	239	10	D	(f)
" " " Petrol and Lubricants, Army	162	5	A	(c)
" " " Petrol and Lubricants, Navy	260	11	F	(a)
" " " Provisions, Air Forces	235	10	D	(c)
" " " Provisions, Army	162	5	A	(a)
" " " Provisions, and water Naval	260	11	F	(b)
J				
Jangi Insams, Army	274	1	A	
Judge Advocate General's Branch—Pay of establishments of	150	4	A	(e)
Judge Advocate General's Branch—Pay of Officers	150	4	A	(e)
K				
Kerosine Oil	164	5	A	(e)
King George's Royal Indian Military Schools	72	2	B	(k)
Kit and clothing allowances, B. T., I. T. and followers	36	1	A	
Kitchener College, Nowgong	72	2	B	(j)
L				
Laboratories, Grant for up-keep of	96	2	I	
Lands, communication and Drainage, Works, M. E. S.	209	8	A	(e)
Land Sales suspense Account	214	VIII	E	
Language Rewards for British Officers and men	74	2	B	(m)
Language Teachers, Pay of	64	2	B	(c)
Launches, Military	94	2	F	(j)
Lawrence Memorial Royal Military School, Lovedale, Donation to	74	2	B	(m)
Lawrence Military School, Abu	70	2	B	(h)
Lawrence Royal Military School, Sanawar	68	2	B	(g)
Leave Allowances paid by Non-Military Departments	40	1	B	(c)
Leave passage concessions to Army Officers and Warrant Officers	192	7	A	(h)
Leave passage concessions to Civilian Officers	192	7	A	(i)
Libraries, grant for	74	2	B	(m)
Losses, Works, M. E. S.	210	8	A	(i)
Lubricants, Petrol and	162	5	A	(c)

	Page.	Head		
		Main.	Sub.	Minor.
M				
Maintenance—Buildings, Communications, etc., M. E. S.	211	8	B	
„ and Operation—Installations, M. E. S.	211	8	C	
„ of War Graves	198	7	D	
Marriage allowances and allotments, Air Forces	248	10	G	(c)
„ „ „ „ B. T., England	44	1	D	
„ „ „ „ I. A., England	44	1	D	
Master General of the Ordnance Branch	154	4	A	(g)
Master General of the Ordnance, Miscellaneous Services under	104	2	M	
Mathematical instruments, expenditure on repair of	166	5	C	(a)
Mechanical Transport Drivers trained for the Air Forces				
Credits on account of	80	2	C	(e)
Mechanical Transport Stores, Central Depot	92	2	F	(g)
Mechanical Transport, Experimental Section	94	2	F	(i)
Mechanical Transport Maintenance units	88	2	F	(c)
Mechanical Transport Stores, including Tyres	170	5	C	(c)
Mechanical Transport, Heavy Repair Shops	92	2	F	(f)
Mechanical Transport, Vehicle Reserve Depot	94	2	F	(h)
Mechanical Transport Technical Inspectors	90	2	F	(d)
Mechanical Transport Units	80	2	C	(d)
Mechanical Transport Vehicles	170	5	C	(d)
Medical Colleges and Schools, Education of Military pupils at	96	2	G	
„ Directorate, Pay of Officers of	148	4	A	(e)
„ „ „ Establishment of	150	4	A	(e)
„ Services	96	2	I	
Medical Store Depots and Workshops	122	3	A	
	to			
	127			
„ „ „ „ „ Appropriation-in-aid to				
Grant 39 (Civil)	126	3	A	(f)
„ „ „ „ „ Depot proper, Capital	122	3	A	(b)
„ „ „ „ „ Depot proper, Revenue	122	3	A	(a)
„ „ „ „ „ Workshops, Capital	126	3	A	(e)
„ „ „ „ „ Workshops, Power				
charges	126	3	A	(d)
„ „ „ „ „ Workshops, Revenue	124	3	A	(c)
Methodist Church	100	2	K	(c)
Military Academy, Indian	74	2	B	(l)
Military Accounts Offices, including Military Accountant				
General's office	98	2	J	
Military Attaché, Kabul, Secretary to	110	2	O	
Military Buildings	211	8	B	(a)
Military Engineer Services, Establishment	212	8	E	
„ „ „ General charges	212	8	D	
„ „ „ Maintenance and Operation—				
Installations	211	8	C	
	and			
	212			

	Page.	Head		
		Main.	Sub.	Minor.
<i>M—concl.</i>				
Military Engineer Services, Maintenance—Buildings, communications, etc.	211	8	B	
" " Stores (excluding expenditure in England)	213	8	G	
" " Tools and plant	213	8	F	
" " Works—Accommodation	208	8	A	(a)
" " Works—Buildings for Depots, etc.	208	8	A	(c)
" " Works—Furniture	209	8	A	(f)
" " Works—Hospitals	208	8	A	(b)
" " Works—Installations	210	8	A	(g)
" " Works—Lands, Communications and drainage	209	8	A	(e)
" " Works—Losses	210	8	A	(i)
" " Works—Minor Works	210	8	A	(h)
" " Works—Special	209	8	A	(d)
Military Estates	102	2	L	(c)
Military Launches	94	2	F	(j)
Military Prisons and Detention Barracks	108	2	N	(d)
Military pupils, Education of—at Medical colleges and schools	96	2	G	
" Roads ex-Cantonments	211	8	B	(c)
" " in Cantonments	211	8	B	(b)
Military Secretary's Branch	148	4	A	(c)
Military Training	52	2	A	
	to			
	60			
" Training—England	112	2	R	
Military Treasure Chests	98	2	J	
Minor Works	210	8	A	(h)
Miscellaneous (Army)	198	7	D	
Miscellaneous Expenditure, Forces in India	36	1	A	
" Provision for new measures	112	2	Q	
" Services under the Adjutant General in India	104 to 110	2	N	
" Services under the Chief of the General Staff	110	2	O	
" Services under the M. G. O. in India	104	2	M	
" Services under the Q. M. G. in India	112	2	P	
Movements—Annual Relief	188	7	A	(d)
" of drafts and details to and from port	188	7	A	(d)
Mules—purchase of	166	5	B	
N				
National Health Insurance Air Forces	248	10	G	
National Health Insurance, Army, England	44	1	D	
" " Payments to Ministry of Health	198	7	D	
New measures, Provision for	112	2	Q	
Non-Cantonment Stations, Administration of	196	7	C	(c)
Non-Military Departments, Leave allowances paid by	40	1	B	
	44	1	D	

	Page.	Head		
		Main.	Sub.	Minor.
O				
Officers' with King's Commissions unemployed or under training for the Indian Army	40	1	B	
Officers, Pay of, studying in China and Japan	74	2	B	(m)
Oil Kerosine	164	5	A	
Okara Farm, Gross Expenditure Deduct	140	III	D	
" " Gross Receipts	140	III	D	
" " Net receipts	140	III	D	
Ordnance and Clothing Factories, Capital	130	3	C	(b)
" " " " Revenue	128	3	C	(a)
Ordnance Depots, Arsenals and Clothing Depots	86	2	F	(a)
Ordnance Stores	168	5	C	(a)
Outstation, Travelling and—allowances	186	7	A	(c)
P				
Passage money to and from England and Colonies	192	7	A	(g)
Pay and allowances and cash expenditure on Artillery	28	1	A	
" " " " " " on Cavalry	28	1	A	
" " " " " " on Engineers	28	1	A	
" " " " " " on Indian Signal Corps	28	1	A	
" " " " " " on Infantry	28	1	A	
" " " " " " on Reservists	28	1	A	
" " " " " " on Royal Tank Corps	28	1	A	
Pay of Second Lieutenants on appointment	44	1	D	
Pay, Voyage—Furlough Allowances and—B. T.	44	1	D	
Payment for railway sidings and platforms	212	8	D	(i)
Payment to Air Ministry for troops serving in India—Air Forces	248	10	G	
Payment to other Departments—Establishment—M. E. S	212	8	E	
Payment to other Departments—Tools and Plant—M. E. S.	213	8	F	(b)
Payment to War Office for B. T. serving in India	44	1	D	
Payment to War Office for retired pay	275	1	C	
Payments to Government Test House, Alipore, for services rendered	104	2	M	(h)
Pensions, Air Forces	280	2	B	
" " " " Europeans and their families	280	2	B	
" " " " Commutations, Equated payments under Military Regulation	280	2	B	
" " " " Commutations, Equated payments under C. S. R. charged to Capital	280	2	B	
" " " " Indians and their families	280	2	B	
" Army	274	1	B	
" " commutation, equated payments under C. S. R.	274	1	B	

	Page.	Head		
		Main.	Sub.	Minor.
<i>P—contd.</i>				
Pensions, Army commutation, equated payments under Military Regulations	274	1	B	
" " Europeans and their families	274	1	B	
" " Indians and their families	274	1	B	
" " Miscellaneous	274	1	B	
" " Charges for payment of	98	2	J	
" Royal Indian Navy	282	3	A	
" " " " Admiralty scheme	282	3	A	
" " " " Awards from Civil Compassionate Fund	282	3	A	
" " " " Commutations, Equated payments under Civil Rules	282	3	A	
" " " " Commutations, Equated payments under Military Rules	282	3	A	
Percentage Charges on Works Audit—Military Accounts Offices	98	2	J	
Personal staff of Governor General	146	4	A	(b)
Petrol and Lubricants	162	5	A	(c)
Physical Training, Army School at Ambala	52	2	A	(b)
Physical Training, Command, staff of	52	2	A	(a)
Power Charges—M. S. Depots and Workshops—	126	3	A	(d)
Presbyterian Church	100	2	K	(a)
Prince of Wales' Royal Indian Military College, Dehra Dun	70	2	B	(i)
Prisons, Military and Detention Barracks	108	2	N	(d)
Prizes and premium paid to horse breeders	82	2	D	(c)
Publications and Miscellaneous	200	7	F	
Purchase of Bullocks	166	5	B	
" Camels	166	5	B	
" Horses	166	5	B	
" Mules	166	5	B	
Purchases, Stores—				
Aviation Stores, Air Forces	236	10	D	(a)
Clothing, Air Forces	240	10	D	(i)
Clothing, Army	168	5	C	(b)
Coal and Firewood, Army	164	5	A	(d)
Fuel and Light, Air Forces	238	10	D	(d)
Grain and Salt for animals, Army	162	5	A	(b)
M. T. Stores, Air Forces	236	10	D	(b)
M. T. Stores, Army	170	5	C	(c)
M. T. Vehicles—Army	170	5	C	(d)
Medical Stores, Air Forces	239	10	D	(h)
Miscellaneous Stores, Air Forces	293	10	D	(g)
Oil Kerosine	164	5	A	(e)
Ordnance Stores, Air Forces	240	10	D	(j)
Ordnance Stores, Army	166	5	C	(a)
Other R. I. A. S. C. Stores, Army	165	5	A	(f)
Petrol, Benzol and Lubricants, Air Forces	238	10	D	(e)

	Page.	Head		
		Main.	Sub.	Minor.
P—concl.				
Petrol and Lubricants, Air Forces	239	10	D	(f)
Petrol and Lubricants, Army	162	5	A	(c)
Provisions, Air Forces	238	10	D	(c)
„ Army	162	5	A	(a)
Q				
Quartermaster General's Branch	150	4	A	(f)
Quartermaster General, Miscellaneous Services under	112	2	P	
Quetta Reconstruction	266	12		
R				
Rail Charges	188—190	7	A	(d)
Railway Transport Staff	184	7	A	(a)
Rates and Taxes	212	8	D	(c)
Receipts, Distribution of, between India and England	5			
Receipts, England, Administrative Services	118	II	R	
„ „ Air Forces	250	X	G	
„ „ Army Headquarters, Staff of Commands, etc.	158	IV	B	
„ „ Fighting Services	46	I	D	
„ „ Manufacturing Establishments	140	III	F	
„ „ Military Engineer Services	214	VIII	G	
„ „ Non-effective, Air Force	280	II	B	
„ „ Non-effective, Army	276	I	C	
„ „ Non-effective, Royal Indian Navy	282	III	B	
„ „ Quetta Reconstruction	268	XII	B	
„ „ Royal Indian Navy	265	XI	D	
„ „ Special services	180	VI	B	
„ „ Stores, Equipment and Animals	177	V	E	
„ „ Transportation, Conservancy, Hot Weather Establishments and miscellaneous	202	VII	E	
Receipts, India, Air Forces, miscellaneous	250	X	E	
„ „ „ Sale of Stores	250	X	D	
„ „ „ Works	250	X	F	
„ „ Animals	176	V	B	
„ „ Education	115	II	B	
„ „ Army Headquarters, Staff of Commands, etc.	158	IV	A	
„ „ Auxiliary and Territorial Forces	222	IX		
„ „ Cantonments	117	II	L	
„ „ Clothing	176	V	C	(b)
„ „ Conservancy, hot weather establishments and administration of non-cantonment stations	201	VII	C	
„ „ Dairy Farms	140	III	E	
„ „ Ecclesiastical Establishments	117	II	K	

	Page.	Head		
		Main.	Sub.	Minor.
<i>R—contd.</i>				
Receipts, India, Education of military pupils at Medical Colleges and Schools	116	II		G
" " Forces in India	46	I		A
" " from class A Lands	117	II		L
" " " B Lands	117	II		L
" " Grass Farms	140	III		D
" " Hired Transport and supply of well water .	201	VII		B
" " Indian Army Ordnance Corps	116	II		F
" " Indian Army Ordnance Corps Stores	176	V		C
" " Indian Army Veterinary Corps	116	II		E
" " Indian Infantry serving at Hong Kong	46	I		C
" " Inspectorates of Armaments and Chemical Defence Research Stores	177	V		D
" " Medical Services	117	II		I
" " Medical Store Depots and Workshops	138	III		A
" " Military Accounts Offices	117	II		J
" " Military Engineer Services	214	VIII		
" " Military Training	115	II		A
" " Miscellaneous	201	VII		D
" " Miscellaneous, Fighting Services	46	I		B
" " Miscellaneous Services under Adjutant General in India	118	II		N
" " Miscellaneous Services under the Chief of the General Staff	118	II		O
" " Miscellaneous Services under the Master General of Ordnance	118	II		M
" " Miscellaneous Services under the Quartermaster General in India	118	II		P
" " Non-effective, Air Forces	280	II		A
" " Non-effective, Royal Indian Navy	282	III		A
" " Ordnance and Clothing Factories	138	III		C
" " Ordnance Stores	176	V		C
" " Pensions—Army	276	I		B
" " Quetta Reconstruction	268	XII		A
" " Remount Depots and Breeding Operations .	116	II		D
" " Rewards for Military Services—Army	276	I		A
" " Royal Indian Army Service Corps	115	II		C
" " Royal Indian Army Service Corps Miscellaneous	138	III		B
" " Royal Indian Army Service Corps Stores	174	V		A
" " Royal Indian Navy, Hire of Vessels and Sale Proceeds of Stores	265	XI		B
" " Royal Indian Navy, Miscellaneous	265	XI		C
" " Royal Indian Navy, Supplies and Services	264	XI		A
" " Transportation	201	VII		A
Receipts on account of transport of troops and concession passages	202	VII		E

(a)

(a)
to
(c)

	Page.	Head		
		Main.	Sub.	Minor.
<i>R—contd.</i>				
Record Office, Veterinary	84	2	E	(c)
Recoveries from Imperial Government in respect of Indian Infy. serving at Hong Kong	46	I	D	
Recoveries from Indian Posts and Telegraphs Department in respect of telephone connections	196	7	C	(d)
Recoveries from Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections	196	7	C	(d)
Recoveries from Indian Posts and Telegraphs Department in respect of telephone connections through the Army local telephone system at Chaman and telephone at Air Forces Aerodrome	196	7	C	(d)
Recoveries from Persian Gulf Lighting Service Fund	256	11	A	
Recoveries on account of Family Allotments, Air Forces	230	10	A	(e)
" " " " —B. T.	40	1	B	(e)
" " " " Indian Army	40	1	B	(f)
Recoveries on account of Water and Electric Energy	214	VIII	B	
Recoveries under Contributory Pensions Act, 1936, Army	40	1	B	(d)
Recruiting Staff	106	2	N	(b)
Regulations and forms	154	4	A	(i)
Religious Teachers in Indian units	108	2	N	(e)
Remount Depots and Breeding Operations	82	2	D	
Remounts—Animals	166	5	B	
Renewals, Maintenance and Operation, Installations, M. E. S.	212	8	C	(g)
Rent for hired buildings, General Charges, M. E. S.	212	8	D	(a)
Rent for land, General Charges, M. E. S.	212	8	D	(b)
Repair of mathematical instruments, Expenditure on	166	5	C	(a)
Reserve Fund—Defence.	286			
Reservists, Pay and allowances and miscellaneous cash expenditure on	29	1	A	
Rest Camps	110	2	N	(h)
Revision Section, Central	154	4	A	(h)
Rewards for Military Services—Air Forces	280	2	A	
Rewards for Military Services—Army	274	1	A	
Road Warrants	194	7	B	(c)
Roman Catholic Orphanages, Simla and Mussoorie Donation to	74	2	B	(m)
Royal Air Force, Hill Depot	230	10	A	(b)
Royal Army Medical Corps, Hospitals including Headquarters No. 31 Company	96	2	I	(a)
Royal Indian Army Service Corps, Administrative Services.	76 to 80	2	C	
" Indian Army Service Corps, Animal Transport	78	2	C	(o)
" Indian Army Service Corps, Manufacturing Establishments	128	3	B	
" Indian Army Service Corps, Mechanical Transport Units proper	80	2	C	(d)
" Indian Army Service Corps, School of Cookery	78	2	C	(b)

	Page	Head		
		Main.	Sub.	Minor.
R—concl.				
Royal Indian Army Service Corps, Supply Companies and Supply Depots	76	2	C	(a)
„ Army Service Corps, Training Group	80	2	C	(e)
„ Army Service Corps, Stores.	162	5	A	
	to			
	165			
„ Navy Workmen, and Labourers—Wages of	259	11	E	(g)
„ „ Clothing	261	11	F	(f)
„ „ Coal	261	11	F	(d)
„ „ Commander of Dockyard's Dept.	258	11	E	(a)
„ „ Customs duty and freight charges	262	11	F	(i)
„ „ Dockyard and Workshop	258			
	& 259	11	E	
„ „ Dockyard and Workshop—Miscellaneous	259	11	E	(g)
„ „ Dockyard Dispensary	259	11	E	(e)
„ „ Dockyard Police	259	11	E	(d)
„ „ General Supervision	258	11	A	
„ „ Navy Store Officer's Dept. Dockyard proper	253	11	E	(b)
„ „ Navy Stores, Indian	260	11	F	(a)
„ „ Marine Survey Dept.	256	11	B	
„ „ Transport Launches and Establishment at Calcutta	258	11	D	(e)
„ „ Medical Stores	262	11	F	(h)
„ „ Miscellaneous	263	11	I	
„ „ Oil Fuel	261	11	F	(e)
„ „ Ordnance Stores—Ammunition	262	11	F	(g)
„ „ Petrol and Lubricants	260	11	F	(c)
„ „ Provisions and Water	260	11	F	(b)
„ „ Salaries and allowances of officers and men afloat	257	11	C	
„ „ Ships and Vessels, purchase and hire of	262	11	G	
„ „ Shore establishments—Miscellaneous	258	11	D	
„ „ Works—Expenditure on	263	11	H	
„ „ Workshops	258	11	E	(c)
Royal Tank Corps, Pay and allowances and miscellaneous cash expenditure on	29			
S				
Sale of Dairy produce to Air Forces, M. E. S., etc.	134	3	E	(a)
„ Fodder	132	3	D	(a)
„ Proceeds from Farms	140	III	D and E	
„ Government property	214	VIII	C	
„ Grain and fodder, Proceeds from	140	III	E	
„ Obsolete Stores, Proceeds from—M. S. Depots and Workshops	138	III	A	
Sale of Obsolete Stores, Proceeds from—Ordnance and Clothing Factories	140	III	C	
Sale of Obsolete Stores, Proceeds from—Ordnance Stores	176	V	C	(a)

	Page.	Head		
		Main.	Sub.	Minor.
<i>S—contd.</i>				
Sale of Obsolete Stores, Proceeds from—Clothing Stores	176	V	C	(b)
Sale of Obsolete Stores, Proceeds from—Inspectorates of Arma- ments and Chemical Defence Research	177	V	D	
Sale of Obsolete and Surplus Stores, Air Forces	250	X	D	
Sale of Surplus Stores, Proceeds from—M. S. Depots and Workshops	138	III	A	
Sale of Surplus Stores—Ordnance and Clothing Factories	138	III	C	
" " " Ordnance	176	V	C	(a)
" " " Clothing	17	V	C	(b)
Sale of Unserviceable Stores	177	V	E	
Sale of Vegetables—Proceeds from—Grass Farms	140	III	D	
Sale proceeds of Officers' Chargers	176	V	B	
" " Cast animals	176	V	B	
" " hides of animals	176	V	B	
Sale proceeds of Scrap and Waste—Ordnance and Clothing Factories	130	3	C	(a)
Sale proceeds of Scrap and by-products—M. S. Depots and Workshops	122	3	A	(c)
Sale proceeds of X-Ray Stores	117	II	I	
Sale of Stores, Air Forces	250	X	D	
Sanitaria, Hill and Depôts	106	2	N	(e)
Scholarships, British Army School	74	2	B	(m)
School, Army Signal, Poona	60	2	A	(j)
School, Chemical Warfare, India	66	2	B	(f)
School, Equitation, Saugor	56	2	A	(g)
School, Garrison, Regimental and Detachment—for British Troops	64	2	B	(c)
School, Garrison, Regimental and Detachment—for Indian Troops	64	2	B	(d)
School, Lawrence Military, Abu	70	2	B	(h)
School, Royal Military, Sanawar	68	2	B	(g)
School of Artillery (India), Kakul	58	2	A	(i)
School of Cookery	78	2	C	(b)
School of Education, Army, India, Belgaum	66	2	B	(e)
School of Instruction, Indian Army Ordnance Corps	86	2	F	(b)
School of Physical Training, Ambala	52	2	A	(b)
School, Senior Officers', Belgaum	58	2	A	(h)
School, Small Arms (India)	54			
to	56	2	A	(e) and (f)
School, Veterinary	84	2	E	(b)
School, King George's Royal Indian Military	72	2	B	(k)
Sea and Inland Water Charges	192	7	A	(f)
Sea passage money to and from England and Colonies	192	7	A	(g)
Sea Transport and Concession passages, Charges on account of	200	7	E	
Sea Transport and Concession passages, Receipts on account of	202	VII	E	
Second Lieutenants—Pay of—on appointment	44	I	D	

	Page.	Head		
		Main.	Sub.	Minor.
<i>S—contd.</i>				
Senior Officers' School, Bolgaum	58	2	A	(A)
Ships and Vessels, Purchase and hire of—R. I. N.	262	11	G	
Small Arms School, Pachmarhi	54	2	A	(e)
Small Arms and Mechanisation School, Ahmednagar	56	2	A	(f)
Small measures, Provision for, under Adjutant General in India	110	2	N	(i)
" " " under Master General of Ordnance	104	2	M	(b)
" " " under Quartermaster General in India	112	2	P	(c)
Small measures—Reserve at the disposal of Air Officer Commanding	242	10	E	
Embarkation and Railway transport Staff and Transit Sections	184	7	A	(a)
Special Services, Summary of Estimates of	178			
" Works—Works, M. E. S.	209	8	A	(d)
Staff College, Quetta	52	2	A	(c)
Staff of Commands	156	4	B	
Staff of Districts and Brigades	156	4	C	
Storage Charges, credits for — Arsenals, Ordnance and Clothing Depots, etc.	86	2	F	(a)
Stores Field Firing, Grant for purchase of	60	2	A	(k)
" M. E. S.	213	8	G	
" Purchase and sale of — Army	160 to 177	5/V		
" Purchase and sale of — R. I. N.	260 to 262	11	F	
" Taken to India, Air Forces	248	10	G	
" Taken to India, Army	172	5	E	
Strength of Animals	20			
Strength of Defence Services personnel	12 to 19			
Subsidisation of motor vehicles, Charges on account of	170	5	C	(d)
Summary, General, of Estimates	2			
Summary of Estimates, Administrative Services	48			
	to			
	49	2/II		
" " " Air Forces, Effective	224	10/X		
" " " Army Headquarters, Staff of Commands, etc.	141	4/IV		
" " " Auxiliary and Territorial Forces	216	9/IX		
" " " Defence Services—Effective	22	58/XLVII		
" " " Defence Services—Non-effective	270	59/XLVIII		
" " " Fighting Services	26	1/I		
" " " General	2			
" " " Manufacturing Establishments	120	3/III		
" " " Military Engineer Services	204	8/VIII		
" " " Non-effective, Air Forces	278	2/II		
" " " Non-effective, Army	272	1/I		
" " " Non-effective, Royal Indian Navy	281	3/III		
" " " Purchase and sale of stores, Equipment and Animals	160	5/V		

	Page.	Head		
		Main.	Sub.	Minor.
<i>S—concl'd.</i>				
Summary of Estimates, Royal Indian Navy, Effective	252	11/XI		
" " " Special Services	178	6/VI		
" " " Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	182	7/VII		
Supervising and Inspecting Staff, Army Headquarters, Com- mands and Districts—Education	62	2	B	(a) to (b)
Supply Companies and Supply Depots	76	2	C	(a)
Supply of Well Water	194	7	B	(b)
Survey of India, Contribution towards cost of	110	2	O	
Suspense Account, Hastings Military Land.	214	VIII	F	
Suspense Account, Land Sales	214	VIII	E	
T				
Tank Corps, Royal, Pay and allowances and miscellaneous cash expenditure on	29	1	A	
Technical Examination Branch, A. H. Q.	112	2	P	(d)
Technical Inspectors of Mechanical Transport	90	2	F	(d)
Telephones, Administration of (excepting Army Headquarters)	196	7	C	(d)
Telephones, Maintenance and Operation, Installations, Military Engineer Services	212	8	C	(h)
Temporary Establishments in Stores Section, Pay of	86	2	F	(a)
Temporary Establishment in Workshops, Pay of	86	2	F	(a)
Territorial Force	221			
	and			
	222	9	C	
" " Civil grant	222	9	C	(b)
" " Normal Charges	221	9	C	(a)
Tools and Plant, Military Engineer Services	213	8	F	
Tour Expenses of Chief of the General Staff	148	4	A	(d)
Tour Expenses of Commander-in-Chief	146	4	A	(a)
Tour expenses of the General Officers Commanding-in-Chief, Commands	192	7	A	(e)
Training Grant, Army, Annual	60	2	A	(k)
Training Group, Royal Indian Army Service Corps	80	2	C	(e)
Training, Military	52	2	A	
	to			
	61			
Training, Vocational	108	2	N	(g)
Transport, Animal	78	2	C	(c)
Transport, Hired	194	7	B	(a)
Transportation	184	7	A	
	to			
	193			
Travelling and out-station allowances	186	7	A	(c)
Tyres, Mechanical Transport stores including	170	5	C	(c)

INDEX.

311

	Page.	Head		
		Main.	Sub.	Minor.
U				
Under training, Officers with King's Commission unemployed or	40	1	B	(b)
Unemployed, Officers with King's Commission — or under training	40	1	B	(b)
Unemployment Insurance, Air Forces	248	10	G	
" " Army	44	1	D	
Units, Approximate annual effective cost of typical	25			
V				
Vehicle Reserve Depot	84	2	F	(h)
Vehicles, Mechanical Transport	170	5	C	(d)
Veterinary Hospitals	84	2	E	(a)
Veterinary Record Office	84	2	E	(c)
Veterinary Schools	84	2	E	(b)
Vocational Training	108	2	N	(g)
Vocational Training, B. T.	44	1	D	
Voyage Pay, B. T.	44	1	D	
W				
War graves, Maintenance of	198	7	D	
Warrants, Road	194	7	B	(c)
Water, Grant-in-aid to Cantonment Funds and Supply of	102	2	L	(b)
Well water, Supply of	194	7	B	(b)
Workshops Maintenance and Operation. Installations, M. E. S.	212	8	C	(e)
Workshops, Medical Store Depots	122	3	A	
X				
X-Ray Installations, Charges on account of	96	2	I	