

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

1937-38

AND OF

CONNECTED RECEIPTS

NEW DELHI;

The 27th February 1937. }

GENERAL SUMMARY OF ESTIMATES

Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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.
55 ALVII DEFENCE SERVICES— EFFECTIVE	41,37,36,083	4,73,44,888	36,63,90,195	42,83,05,000	4,56,85,000	38,26,70,000	42,19,02,000	4,75,54,000	37,43,48,000	42,84,27,000	4,80,79,000	38,03,48,000
59 ALVIII DEFENCE SERVICES— NON-EFFECTIVE	8,71,78,773	47,08,365	8,24,70,408	8,37,54,000	86,84,000	8,00,70,000	8,37,17,000	36,56,000	8,00,61,000	8,41,90,000	41,31,000	8,00,59,000
60 TRANSFERS TO DEFENCE RESERVE FUND.	9,39,397	..	9,39,397	—82,40,000	...	—82,40,000	91,000	...	91,000	—1,42,25,000	...	—1,42,25,000
TOTAL	50,18,53,253	5,20,53,253	44,98,00,000	50,38,19,000	4,93,19,000	45,45,00,000	50,57,10,000	5,12,10,000	45,45,00,000	49,83,92,000	5,22,10,000	44,61,82,000

DEFENCE SERVICES ESTIMATES

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 account heads):—

Head 1/I.—Fighting Services.

Head 2/II.—Administrative Services.

Head 3/III.—Manufacturing Establishments (including stores).

Head 4/IV.—Army Headquarters, Staff of Commands, etc.

Head 5/V.—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

Head 6/VI.—Special Services.

Head 7/VII.—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

Head 8/VIII.—Military Engineer Services (including stores)

Head 9/IX.—Auxiliary and Territorial Forces.

Head 10/X.—Royal Air Force (including stores).

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

Head 12/XII.—Quetta Reconstruction.

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

Head 1/I.—Army.

Head 2/II.—Royal Air Force.

Head 3/III.—Royal Indian Navy.

Major Head. 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 1937-38 BETWEEN INDIA AND ENGLAND.

	India.	England.	Total
	(Rs.)	(£ = Rs. 13½)	(Rs.)
EXPENDITURE—			
58.—DEFENCE SERVICES—EFFECTIVE—			
1.—FIGHTING SERVICES	13,84,05,000	2,86,17,000	16,50,22,000
2.—ADMINISTRATIVE SERVICES	6,41,89,000	39,44,000	6,81,33,000
3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,72,45,000	31,04,000	3,03,49,000
4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,91,88,000	9,80,000	2,01,68,000
5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISH- MENTS, M. E. S., R. A. F. AND R. I. N.)	3,24,89,000	81,99,000	4,06,88,000
6.—SPECIAL SERVICES	1,50,000	4,00,000	5,50,000
7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND MISCELLANEOUS	1,84,37,000	77,04,000	2,61,41,000
8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,66,80,000	7,24,000	3,74,04,000
9.—AUXILIARY AND TERRITORIAL FORCES	58,72,000	..	58,72,000
10.—ROYAL AIR FORCE (INCLUDING STORES)	1,00,94,000	91,74,000	1,92,68,000
11.—ROYAL INDIAN NAVY (INCLUD- ING STORES)	41,17,000	22,19,000	63,36,000
12.—QUETTA RECONSTRUCTION	84,77,000	19,000	84,96,000
TOTAL	36,33,43,000	6,50,84,000	42,84,27,000
59.—DEFENCE SERVICES—NON- EFFECTIVE—			
1. ARMY	3,69,50,000	4,57,55,000	8,27,05,000
2. ROYAL AIR FORCE	32,000	5,24,000	5,56,000
3. ROYAL INDIAN NAVY	1,45,000	7,84,000	9,29,000
TOTAL	3,71,27,000	4,70,63,000	8,41,90,000
60.—TRANSFERS FROM DEFENCE RESERVE FUND	—1,42,25,000	..	—1,42,25,000
TOTAL EXPENDITURE	38,62,45,000	11,21,47,000	49,83,92,000

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1937-38 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XLVII.—DEFENCE SERVICES—EFFECTIVE—			
I.—FIGHTING SERVICES	7,01,000	2,07,70,000	2,14,71,000
II.—ADMINISTRATIVE SERVICES	21,53,000	36,000	21,94,000
III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	68,71,000	..	68,71,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	53,000	2,000	55,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. F. S., R. A. F. AND R. I. N.)	1,20,05,000	3,65,000	1,23,70,000
VI.—SPECIAL SERVICES . . . . .	..	4,000	4,000
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	8,68,000	2,00,000	10,68,000
VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	34,56,000	1,000	34,57,000
IX.—AUXILIARY AND TERRITORIAL FORCES.	18,000	..	18,000
X.—ROYAL AIR FORCE (INCLUDING STORES)	1,95,000	27,000	2,22,000
XI.—ROYAL INDIAN NAVY (INCLUD- ING STORES)	3,41,000	8,000	3,49,000
XII.—QUETTA RECONSTRUCTION . . . . .	..	..	..
TOTAL	2,66,66,000	2,14,13,000	4,80,79,000
XLVIII.—DEFENCE SERVICES—NON- EFFECTIVE—			
I. ARMY	6,91,000	34,38,000	41,29,000
II. ROYAL AIR FORCE . . . . .	..	..	..
III. ROYAL INDIAN NAVY	1,000	1,000	2,000
TOTAL	6,92,000	34,39,000	41,31,000
TOTAL RECEIPTS	2,73,58,000	2,48,52,000	5,22,10,000

DEFENCE SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	...	...	13,91,80,000	...	...
B.—MISCELLANEOUS	...	...	—31,75,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,00,000	...	...
D.—ENGLAND	2,86,17,000	...	...	...	...
TOTAL	2,86,17,000	...	13,64,05,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	30,29,000	...	...	...
B.—EDUCATION	...	37,12,000	...	...	...
C.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,72,65,000	2,08,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	48,000	19,48,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	9,58,000	88,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	71,85,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
H.—CENTRAL DISPOSALS ORGANISATION	...	...	...	...	...
I.—MEDICAL SERVICES	12,000	...	1,38,58,000	...	...
J.—MILITARY ACCOUNTS OFFICERS	...	...	...	...	...
K.—ECCLIASTICAL ESTABLISHMENTS	4,07,000	...	...	...	...
L.—CANTONMENTS	21,23,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	14,42,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	9,94,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,22,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	2,59,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
R.—ENGLAND	39,44,000	...	...	...	...
TOTAL	64,91,000	72,63,000	3,31,19,000	25,03,000	86,27,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MUNICIPAL STORE DEPOTS AND WORK- SHOPS	...	...	...	...	...
B.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,91,000	...	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	...	1,72,89,000
D.—GRASS FARMS	...	...	...	40,54,000	...
E.—DAIRY FARMS	...	...	...	32,82,000	...
F.—ENGLAND	31,04,000	...	...	...	...
TOTAL	31,04,000	...	1,91,000	73,18,000	1,72,89,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	82,000	15,26,000	13,25,000	11,63,000	16,56,000
B.—STAFF OF COMMANDS	...	32,86,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADES	...	81,04,000	...	...	...
D.—ENGLAND	9,90,000	...	...	...	...
TOTAL	10,62,000	1,29,16,000	13,25,000	11,63,000	16,56,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., E. A. F. AND M. I. N.)—					
A.—R. I. A. S. C.	...	...	...	2,28,01,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	19,76,000	...
C.—I. A. O. C.	...	...	...	...	76,81,000
D.—MUNICIPAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH	...	...	...	...	31,000
E.—ENGLAND	81,99,000	...	...	...	...
TOTAL	81,99,000	...	...	2,47,77,000	77,12,000
CARRIED OVER	4,74,73,000	2,01,79,000	17,10,40,000	3,57,59,000	3,52,84,000

FOR THE YEAR 1937-38 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Director of Regulations and Forms.	Air Officer Commanding, Royal Air Force,	Unallocated.]	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	13,91,80,000
...	—31,75,000
...	4,00,000
...	2,86,17,000
...	16,50,22,000
...	80,29,000
...	37,12,000
...	1,74,73,000
...	19,96,000
...	10,44,000
1,92,000	71,85,000
...	1,92,000
...	1,38,68,000
...	97,00,000	...	...	...	97,00,000
...	4,07,000
...	21,28,000
...	14,42,000
...	9,94,000
...	5,22,000
...	2,59,000
...	2,38,000	2,38,000
...	39,44,000
1,92,000	97,00,000	...	...	2,38,000	6,81,33,000
24,49,000	24,49,000
...	1,91,000
...	1,72,89,000
...	40,54,000
...	32,62,000
...	31,04,000
24,49,000	3,03,49,000
...	4,21,000	1,04,000	2,60,000	...	12,61,000	...	...	77,98,000
...	32,86,000
...	81,04,000
...	9,80,000
...	4,21,000	1,04,000	2,60,000	...	12,61,000	...	...	2,01,68,000
...	2,28,01,000
...	19,76,000
...	76,81,000
...	31,000
...	81,99,000
...	4,06,58,000
26,41,000	4,21,000	1,04,000	2,60,000	97,00,000	12,61,000	...	2,38,000	82,43,60,000

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	4,74,73,000	2,01,79,000	17,10,40,000	3,57,59,000	3,52,84,000
HEAD 6.—SPECIAL SERVICES	4,00,000*	...	...	...	...
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,16,000	...	...	1,53,71,000	...
B.—HIRED TRANSPORT, ETC. . . . .	...	...	...	7,55,000	...
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	...	...	...	20,02,000	...
D.—MISCELLANEOUS	60,250	...	...	...	...
E.—ENGLAND	77,04,000	...	...	...	...
TOTAL	78,80,250	...	...	1,81,28,000	...
HEAD 8.—MILITARY ENGINEER SERVICES, (INCLUDING STORES)	7,24,000*	...	...	3,66,80,000	...
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES . . . . .	...	...	58,72,000	...	...
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)	91,74,000*	...	...	...	...
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	63,36,000†	...	...	...	...
HEAD 12.—QUETTA RECONSTRUCTION.	19,000*	...	...	84,77,000	...
59.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY	4,57,55,000*	...	3,69,50,000	...	...
HEAD 2.—ROYAL AIR FORCE	5,24,000*	...	...	...	...
HEAD 3.—ROYAL INDIAN NAVY	9,29,000‡	...	...	...	...
TOTAL	4,72,08,000	...	3,69,50,000	...	...
GRAND TOTAL	11,92,14,250	2,01,79,000	21,38,62,000	9,90,44,000	3,52,84,000

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

* Expenditure incurred
† Includes Rs. 22,19,000
‡ Includes Rs. 7,54,000

THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—concl'd

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Director of Regulations and Forms.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,41,000	4,21,000	1,04,000	2,60,000	97,00,000	12,61,000	...	2,38,000	82,43,60,000
...	1,50,000	5,50,000
...	1,54,87,000
...	7,55,000
...	20,02,000
...	1,32,750	1,93,000
...	77,04,000
...	1,32,750	2,61,41,000
...	3,74,04,000
...	58,72,000
...	1,00,94,000	...	1,92,68,000
...	63,36,000
...	84,96,000
...	8,27,05,000
...	32,000	...	5,56,000
...	9,29,000
...	32,000	...	8,41,90,000
26,41,000	4,21,000	1,04,000	2,60,000	97,00,000	12,61,000	1,01,26,000	5,20,750	51,26,17,000

at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget or saving in the sanctioned Budget, and for ensuring to the Government of India prompt knowledge of likely excesses in England.

or expenditure in England.
for expenditure in England.

STRENGTHS OF PERSONNEL AND ANIMALS.

(1)

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

Comparative statement of authorized establishments on 1st April 1936 and 1st April 1937, whose cost is chargeable wholly or partly to Indian Revenues.

	1937.								1936.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ARMY.																
I.—FIGHTING UNITS—INDIA PROPER.																
(1) Cavalry	429	22	2,830	377	10,409	...	5,202	2,940	429	11	2,830	391	10,428	...	5,202	2,940
(2) Artillery	544	2	8,899	193	10,657	...	3,970	2,731	549	1	8,974	194	10,729	...	3,973	2,044
(3) Engineers—Sappers and Miners.	150	...	158	199	9,160	114	592	2,350	150	...	163	211	9,478	114	609	2,350
(4) Infantry	2,523	91	37,201	2,130	84,709	2	7,900	23,560	2,023	54	38,932	2,263	87,387	2	8,185	24,120
(5) Signal Service	145	1	1,928	71	3,700	59	777	625	145	...	1,895	71	3,586	59	753	625
(6) Tank Corps	96	...	1,127	...	...	...	260	...	96	...	1,127	...	...	...	248	...
(7) Indian Supplementary Reserve.	...	...	...	...	...	...	...	255	...	...	...	...	...	...	...	255
(8) Railway Nucleus Reserve .	1	...	1	...	...	2	3	650	1	...	1	...	...	2	3	650
TOTAL FIGHTING UNITS	3,888	116	52,204	2,970	1,18,635	177	18,704	33,111	3,993	66	53,922	2,130	1,21,608	177	18,983	32,984
II.—STAFF (inclusive of personnel of Administrative Services,—																
(1) Army Headquarters	153	...	78	18	...	725	374	...	152	...	55	16	...	739	372	...
(2) Command Headquarters	112	...	71	4	31	137	1	...	109	...	76	4	84	139	3	...
(3) Districts and Brigades	311	...	222	...	1	508	26	...	308	...	245	...	96	447	24	...
(4) Embarkation Staff	10	...	21	...	2	53	45	...	10	...	28	...	2	54	46	...
(5) Railway Transport Staff	1	...	18	...	...	2	...	...	1	...	18	...	...	2	...	...
(6) Miscellaneous	10	...	29	...	3	5	71	...	9	...	42	...	3	5	73	...
TOTAL STAFF	597	...	439	24	36	1,430	517	...	589	...	459	23	135	1,380	518	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)																
	107	...	136	11	82	62	494	...	107	...	133	11	84	62	499	...
IV.—EDUCATIONAL ESTABLISHMENTS																
	62	...	174	49	89	500	244	6	65	...	164	52	90	490	246	3

V.—ROYAL INDIAN ARMY SERVICES CORPS.	484	...	597	280	13,868	1,709	5,932	5,104	458	...	699	280	13,799	1,734	5,833	4,846
Deduct—Numbers taken against Item II.	65	...	27	1	119	284	32	...	60	...	28	1	130	295	33	...
Balance	419	...	570	279	13,749	1,425	5,900	5,104	398	...	671	279	13,669	1,439	5,801	4,846
VI.—INDIAN ARMY ORDNANCE CORPS	142	...	573	6	1,084	849	198	85	140	...	581	6	1,082	876	190	85
Deduct—Numbers taken against Item II.	26	...	20	...	...	...	...	...	26	...	12	...	...	...	...	...
Balance	116	...	550	6	1,084	849	198	85	115	...	569	6	1,082	876	190	85
VII.—MEDICAL SERVICES	930	...	759	604	4,108	...	4,541	3,335	922	...	815	623	4,265	...	4,697	3,570
Deduct—Numbers taken against Item II.	62	...	12	1	...	...	...	...	69	...	12	1	...	...	...	...
Balance	868	...	747	603	4,108	...	4,541	3,335	863	...	803	622	4,265	...	4,697	3,570
VIII.—VETERINARY SERVICES	63	15	4	121	543	56	93	77	62	15	4	118	545	56	92	77
Deduct—Numbers taken against item II.	18	...	...	...	...	8	...	...	18	...	...	...	...	8	...	...
Balance	45	15	4	121	543	48	93	77	44	15	4	118	545	48	92	77
IX.—REMOUNT SERVICES	85	...	13	9	149	281	214	...	32	...	15	8	150	281	2,612	...
Deduct—Numbers shown against item II.	6	...	...	...	...	8	...	...	6	...	...	...	...	8	...	...
Balance	29	...	13	9	149	273	214	...	26	...	15	8	150	278	2,612	...
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).	325	60	126	126	590	5,247	1,924	169	329	60	114	144	587	5,240	2,010	169
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishments).	114	...	224	27	9	...	...	...	121	...	251	28	6	...	...	...
XII.—ROYAL AIR FORCE	251	11	1,896	5	228	514	832	...	262	...	1,888	5	210	509	795	...
ROYAL INDIAN NAVY	100	...	47	...	1,284	94	29	...	97	...	43	...	1,284	97	29	...
MILITARY ENGINEER SERVICES (INCLUDING QUETTA BR-CONSTRUCTION).	271	...	197	...	...	1,531	539	...	263	...	194	...	...	1,427	527	...
TOTAL	7,192	202	57,327	4,230	1,40,586	12,150	84,229	41,887	7,272	141	59,230	4,426	1,43,715	12,018	86,992	41,784

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 8 and 10.
 Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gazetted officers of subordinate services are also included in columns 4 and 11.
 Note 4.—"Followers" includes artificers and menials.
 Note 5.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishment in 1937 will be 267 excluding 7 in the employ of Political and Cantonments Departments.

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

1937.

1936.

	Officers with King's Com-missions.	Indian Commi-sioned 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 Commi-sioned officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
II.—STAFF—																
(1) Army Headquarters—																
Commander-in-Chief and Personal Staff.	6	...	2	2	...	2	3	...	5	..	1	2	...	3	3	...
Military Secretary's Branch . .	3	...	5	1	...	40	19	...	4	...	4	1	...	41	10	...
General Staff Branch	43	...	26	4	...	101	89	...	43	...	23	4	...	104	89	...
Adjutant General's Branch . . .	34	...	4	5	...	154	95	...	34	...	4	5	...	150	96	...
Quartermaster General's Branch .	34	...	11	4	...	110	64	...	31	...	6	4	...	108	61	...
Master General of Ordnance Branch	31	...	26	2	...	290	97	...	31	...	15	...	...	297	97	...
Central Revision Section.	1	...	2	...	...	14	3	...	1	...	2	...	...	14	3	...
Principal Supply Officer's Com-mittee.	3	...	2	...	...	14	4	...	3	...	...	...	...	16	4	...
TOTAL ARMY HEADQUARTERS	153	...	78	18	...	725	374	...	152	...	55	16	...	738	373	...
(6) Miscellaneous—																
Military Prisons and Detention Barracks.	2	...	23	...	...	...	9	...	3	...	36	...	...	1	11	...
Personal Staff of Governor General	8	...	...	1	...	3	5	...	6	...	6	...	3	...	4	...
Garrison Quartermasters, Rest Camps, etc.	...	...	6	...	...	...	62	...	...	...	6	...	3	...	62	...
TOTAL MISCELLANEOUS	10	...	29	1	3	5	71	...	9	...	42	2	3	5	73	...
I.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—																
Staff College	50	...	5	...	2	7	21	...	51	...	5	...	2	7	21	...
Small Arms Schools India—																
Headquarters	2	...	...	...	...	2	...	...	2	...	...	...	...	2	...	...
Pachmarhi Wing	9	...	25	7	29	3	54	...	9	...	25	7	29	3	54	...
Ahmednagar Wing	9	...	16	1	10	3	17	...	9	...	16	1	11	3	17	...
Physical Training—																
Command Gymnasias	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...	...
Amalala School	6	...	9	...	15	6	26	...	6	...	9	...	...	15	6	26
Faujation School	6	...	6	1	12	15	296	...	6	...	5	...	1	12	14	296
Senior Officers' School	7	...	6	...	5	5	7	...	6	...	6	...	...	5	5	7
Artillery School	7	...	12	...	...	4	38	...	7	...	12	...	...	4	38	...
Tank Corps School	5	...	40	...	...	2	15	...	5	...	39	...	...	1	3	13
Education of Military Medical pupils.	...	...	...	...	...	12	...	...	...	...	...	...	...	12	...	...
Army Signal School	6	...	13	2	9	3	20	...	6	...	13	2	9	3	20	...
TRAINING ESTABLISHMENTS	107	...	136	11	82	62	494	...	107	...	133	11	84	62	493	...

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—																	
Army Headquarters . . .	1	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...
Command Headquarters . .	5	...	8	3	...	...	...	...	...	4	...	4	...	3	...	...	...
Districts	14	...	11	13	...	...	...	...	...	18	...	12	...	14	...	...	...
Garrison schools, British troops	...	...	102	...	...	150	...	...	...	...	...	101	...	...	...	139	...
Garrison schools, Indian troops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
School of Education, Headquarters.																	
School of Education, Educational wing.	8	...	13	8	13	35	21	...	9	...	14	8	13	36	21	...	...
School of Education, Antigas wing	3	...	9	1	19	1	2	...	3	...	9	1	19	1	2	...	...
Lawrence Royal Military School, Sanawat	...	...	4	...	...	86	70	...	...	...	4	...	...	86	70	...	...
Lawrence Military Asylum, Abu	...	...	3	...	...	2	...	...	...	...	3	...	...	2	...	...	...
Prince of Wales' Royal Indian Military College, Dehra Dun.	1	...	2	...	23	53	...	...	1	...	2	...	23	53	...	...	...
Kitchener College, Nowgong	4	...	8	8	4	18	21	...	4	...	4	5	8	18	21	...	...
King George's Royal Military Schools.	3	...	6	19	24	26	99	...	3	...	3	19	21	26	99	...	...
Board of Examiners	1	...	...	2	...	3	2	...	1	...	...	2	...	3	2	...	...
Indian Military Academy, Dehra Dun.	22	...	8	...	6	123	29	6	22	...	8	...	6	123	29	...	...
TOTAL EDUCATIONAL ESTABLISHMENTS.	62	...	174	49	89	500	244	6	65	...	164	52	90	490	246	3	...

V.—ROYAL INDIAN ARMY SERVICE

Corps—																	
Army Headquarters	13	...	...	...	...	...	...	...	18	...	...	...	...	34	...	69	...
Command Headquarters . . .	14	...	4	...	81	66	...	...	14	...	5	...	...	96	194	...	...
District Headquarters . . .	29	...	13	...	88	186	...	...	26	...	13	...	...	96	32	...	32
Embarkation Staff	4	...	10	1	...	32	...	...	4	...	10	...	1	...	...	...	...
Training Institutions . . . .	...	...	...	...	15	...	...	...	...	...	...	...	...	15	...	...	...
Supply Companies and Supply Depots.	129	...	173	...	80	677	1,825	...	132	...	250	...	83	24	784	1,881	...
Animal Transport	47	...	38	127	9,684	95	1,436	1,834	52	...	37	125	9,809	97	1,459	1,576	...
Mechanical Transport units .	73	...	155	54	3,079	180	932	3,270	73	...	155	54	3,087	180	990	3,270	...
R. I. A. S. C. Training Group	16	...	12	10	440	20	66	...	16	...	13	...	10	440	17	64	...
Central Mechanical Transport stores depot.	13	...	13	...	15	125	116	...	5	...	19	...	...	15	123	116	...
Headquarters Maintenance Group, M. T.	5	...	3	...	81	20	238	...	4	...	4	...	...	81	20	66	...
Vehicle Reserve Depot	5	...	7	2	242	15	113	...	2	...	8	1	102	13	111	...	...
Technical Inspectors M. T. . .	14	...	8	...	21	12	15	...	14	...	8	...	...	21	12	15	...
Experimental Section, M. T. .	3	...	8	...	9	8	17	...	3	...	8	...	...	9	8	17	...
School of Cookery	1	...	4	...	...	1	6	...	1	...	4	...	...	4	1	6	...
R. I. A. S. C. Record office . .	5	...	5	...	63	15	...	...	5	...	5	...	...	63	15	...	...
Heavy Repair Shops, M. T. . .	27	...	76	6	119	97	1,071	...	13	...	84	6	116	94	1,083	...	...
Reserve for leave, etc.—																	
Mechanical Transport	33	...	49	...	...	36	...	...	32	...	52	...	...	36	...	...	...
Animal Transport	9	...	3	...	...	8	...	...	9	...	3	...	...	8	...	...	...
Supply Service	39	...	16	...	...	73	...	...	32	...	21	...	...	47	...	...	...
TOTAL ROYAL INDIAN ARMY SERVICE CORPS	484	...	597	280	13,868	1,708	5,932	5,104	458	...	699	280	13,799	1,734	5,833	4,846	...

FOR THE YEAR 1937-38.

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

	1937.									1938.						
	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Com-mission.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officer with King's Com-missions.	Indian Commis-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—																
Army Headquarters	10	...	20	...	...	...	...	...	9	...	12	...	...	...	...	...
Command Headquarters	5	...	12	...	...	17	...	...	5	...	12	...	...	23	...	...
District Headquarters	11	...	25	...	...	22	...	...	11	...	25	...	...	20	...	...
Arsenal, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [Head 2-F. (a)].	90	...	442	5	1,065	795	198	85	89	...	458	5	1,066	820	190	85
L. A. O. C. School of Instruction [Head 2- F. (b)].	8	...	4	1	19	15	...	...	8	...	4	1	16	14	...	...
Reserve for leave, etc.	23	...	70	...	...	...	...	...	23	...	70	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS.	142	...	573	6	1,084	849	198	85	140	...	581	6	1,082	876	190	85
VII.—MEDICAL SERVICES—																
Royal Army Medical Corps—																
Army Headquarters	5	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...
Command Headquarters	9	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...
District Headquarters	20	...	...	...	...	...	...	...	21	...	...	...	...	...	...	...
Embarkation Staff	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
J. H. C., etc.	1	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
Hospitals	197	...	353	...	...	...	...	...	207	...	365	...	...	...	...	...
Military Food Laboratory	1	...	7	...	...	...	...	...	1	...	7	...	...	...	...	...
Lethal Stores Inspectorates and Chemical Defence Research.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School of Education	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
	252	...	361	...	...	...	...	...	264	...	373	...	...	...	...	...
Indian Medical Service—																
Army Headquarters	4	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...
Command Headquarters	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...
District Headquarters	17	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Medical Store Depots and Workshops.	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Lethal Stores Inspectorates and Chemical Defence Research	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Indian Hospital Corps	9	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...
Hospitals	251	...	...	...	...	...	...	...	265	...	...	...	...	...	...	...
Ordnance Factories	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Kitchener College, Nowgong	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Reserve for leave, etc.	51	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...
	345	...	...	...	...	...	...	...	354	...	...	...	...	...	...	...
Army Dental Corps—																
Army Headquarters	...	...	41	...	...	...	...	...	25	...	41	...	...	...	...	...
Hospitals	26	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...
	26	...	41	...	...	...	...	...	25	...	41	...	...	...	...	...

Indian Medical Department	2	1	...	...	...	...	...	...	...	2	1	...	...	...	...
Army Headquarters	1	...	...	...	...	...	...	...	...	7	...	...	...	...	...
Command Headquarters	7	...	...	...	...	...	...	...	...	2	...	...	...	...	...
District Headquarters	2	...	...	...	...	...	...	...	...	5	...	...	...	...	...
Embarkation staff	4	...	...	...	...	...	...	...	...	263	421	...	...	...	...
Indian Hospital Corps	1	401	...	...	...	...	...	...	...	7	8	...	...	...	...
Hospitals	220	...	...	...	...	...	...	...	...	6	7	...	...	...	...
R. I. Military College Dehra Dun	7	8	...	...	...	...	...	...	...	2	2	...	...	...	...
Medical Stores Depots and Workshops	6	7	...	...	...	...	...	...	...	2	2	...	...	...	...
Army Ordnance and Clothing Factories	2	2	...	...	...	...	...	...	...	...	1	...	...	...	...
Lethal Stores Inspectories and Chemical Defence Research Remount Depots	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...
Lawrence Royal Military School Banwar	...	1	...	...	...	...	...	...	...	...	1	...	...	...	...
King George's Royal Military Schools	...	3	...	...	...	...	...	...	...	...	3	...	...	...	...
Indian Military Academy	1	...	...	...	...	...	...	...	...	1	...	...	...	...	...
Education of Military Medical pupils	1	...	...	...	...	...	...	...	...	1	...	...	...	...	...
Kitchner College, Nowgong	...	1	...	...	...	...	...	...	...	...	1	...	...	...	...
Governor-General's Body Guard	...	1	...	...	...	...	...	...	...	...	89	...	...	...	...
Government Hospital	...	40	...	...	...	...	...	...	...	60	119	...	...	...	...
Reserve for leave, etc.	60	118	...	...	...	...	...	...	...	87	314	585	...	...	...
Female Nurses, etc.—	...	...	...	...	...	...	...	...	...	858	603	...	...	...	...
Army Headquarters	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Hospitals	209	43	...	...	...	...	...	278	...	48	...	...	...	...	...
Indian Hospital Corps— Medical Services	270	43	...	...	...	...	...	270	...	48	...	...	...	...	...
TOTAL MEDICAL SERVICES	930	759	604	4,108	4,541	3,835	922	...	...	815	623	4,265	4,697	3,570	...
VIII.—VETERINARY SERVICES—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Army Headquarters	2	...	...	...	...	...	2	...	...	...	...	...	...	...	...
Command Headquarters	4	...	...	...	8	...	4	...	...	...	...	...	8	...	...
Districts	12	...	...	...	...	...	12	...	...	...	...	...	...	...	77
Veterinary hospitals including the Central Laboratory, Lahore	36	15	3	120	540	43	87	77	87	15	3	118	545	44	89
Army Veterinary Schools	4	...	1	1	3	2	4	...	2	...	1	...	...	1	...
Veterinary Record office	...	...	...	...	...	3	2	...	...	...	...	...	...	3	2
Reserve for leave, etc.	5	...	...	...	...	...	...	5	...	...	...	...	...	...	...
TOTAL VETERINARY SERVICES	63	15	4	121	543	56	93	77	62	15	4	118	545	56	92
IX.—REMOUNT SERVICES—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Army Headquarters	2	...	...	...	...	...	2	...	...	...	...	...	...	...	...
Command Headquarters	4	...	...	...	8	...	4	...	...	...	...	...	...	8	...
Remount depots	14	...	12	...	4	...	11	...	...	14	...	5	...	87	1,616
Breeding operations	10	...	1	6	...	186	64	...	10	...	1	6	...	186	996
Remount Squadron	...	...	...	3	145	...	...	...	...	...	...	8	145	...	...
Leave Reserve	5	...	...	...	...	...	...	5	...	...	...	...	...	...	...
TOTAL REMOUNT SERVICES	35	13	9	149	281	214	82	...	...	15	8	150	281	2,612	...

*Departmental officers.

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

937.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Officers with King's Commissions.	Indian Com-missioned Officers.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Officers with 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.
X.—MISCELLANEOUS ESTABLISHMENTS—																
Governor General's Bodyguard	2	...	...	5	110	...	60	...	2	...	...	5	110	...	60	...
Governor General's Band . . . . .	...	...	28	...	...	...	6	...	...	...	28	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army	120	60	...	...	...	...	...	...	120	60	...	...	...	...	...	...
Medical store depots and Work-shops . . . . .	...	...	...	...	...	214	420	...	...	...	...	...	...	238	450	...
Bakeries . . . . .	...	...	...	...	...	...	885	...	...	...	...	...	...	...	910	...
Butcheries . . . . .	...	...	...	...	...	...	28	169	...	...	...	...	...	...	28	169
Grass Farms	14	...	42	28	77	105	16	...	14	...	42	28	77	105	16	...
Dairy Farms	5	...	...	...	...	297	11	...	4	...	...	...	...	291	11	...
Ordnance and Clothing Factories	41	...	16	...	...	700	72	...	41	...	16	...	1	695	72	...
Lethal Stores Inspectorates and Chemical Defence Research	83	...	13	...	22	111	...	...	34	...	16	...	15	115	...	...
Controlled Flour Mills . . . . .	...	...	...	...	...	8	...	...	...	...	...	...	...	8	...	...
Military accounts offices	53	...	...	87	...	3,571	415	...	55	...	...	89	...	3,555	430	...
Ecclesiastical establishments	6	...	...	...	346	...	...	...	7	...	...	...	346	...	...	...
Administration of Cantonments	36	...	16	...	...	43	...	...	36	...	...	16	...	...	...	...
Recruiting Staff	10	...	...	5	85	192	10	...	10	...	...	5	89	197	11	...
Hill Sanitaris and depots . . . . .	...	...	10	...	...	...	...	...	...	...	10	...	...	...	...	...
Military Attaches	1	...	...	1	...	...	...	...	2	...	...	1	...	...	...	...
Vocational Training Establish-ments	1	...	1	...	...	2	...	...	1	...	1	...	...	2	...	...
Technical Examination Branch	3	...	...	...	...	4	1	...	3	...	1	...	...	3	1	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	825	60	126	126	590	5,247	1,924	169	329	60	114	144	587	5,240	2,010	169
XI.—AUXILIARY AND TERRITORIAL FORCES.																
Auxiliary Force	43	...	185	...	...	...	...	...	43	...	207	...	...	...	...	...
Territorial Force	71	...	39	27	9	...	...	...	73	...	44	28	6	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	114	...	224	27	9	...	...	...	121	..	251	28	6	...	...	...

I.—ROYAL AIR FORCE—

Squadrons and staff at Group, Wing Stations, and Wing Headquarters.	165	...	1,121	1	93	77	465	...	167	...	1,128	1	91	74	463	...
Royal Air Force Hill Depot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Air Force	4	11	29	...	109	...	48	...	15	...	26	...	93*	1	13	...
Staff College, Quetta	2	...	...	...	...	...	...	...	2	...	...	...	...	7	...	...
R. A. F. Education	8	...	6	1	...	8	...	...	6	...	6	1	...	...	...	...
Royal Air Force Medical Service	10	...	27	...	...	...	...	...	10	...	27	...	...	...	...	...
Aircraft depot	25	...	525	1	17	264	181	...	25	...	503	1	17	265	180	...
Aircraft park	16	...	176	...	9	102	97	...	16	...	186	...	9	100	97	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	21	...	12	2	...	63	41	...	21	...	12	2	...	62	42	...
TOTAL ROYAL AIR FORCE	261	11	1,896	5	228	514	832	...	262	...	1,888	5	210	609	795	...

*Includes apprentices for Indian Air Force.

DEFENCE SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1937 AND 1st APRIL 1936.

	1937.					1936.				
	Horses.	Foals.	Mules.	Bullocks.	Camels.	Horses.	Foals.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry . . .	13,824	...	...	...	...	13,824	...	...	...	...
(2) Artillery . . .	6,458	706	3,676	...	...	6,428	730	3,979	...	...
(3) Engineers—sappers and Miners.	232	17	384	26	...	232	17	408	26	...
(4) Infantry and Pio- neers.	...	103	5,701	...	...	43	103	5,865	...	...
(5) Signals . . .	1,147	6	554	...	...	1,114	6	550	...	...
TOTAL FIGHTING UNITS	21,661	832	10,315	26	...	21,641	856	10,502	26	...
II.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport . . .	...	390	12,960	...	106	...	397	13,152	...	3,946
Supplies . . .	...	10	...	...	...	...	10	...	...	...
III.—VETERINARY SUB- VICARS.										
	0	63	...	...	...	...	72	...	...	...
IV.—REMOUNT SERVICES										
	(a) 5,646	...	(b) 3,656	1,185	...	(a) 5,646	...	(b) 3,656	1,185	...
V.—TRAINING ESTABLISH- MENTS.										
	145	...	12	...	...	172	...	12	...	...
VI.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General Body-Guard.	92	...	...	...	...	92	...	...	...	...
Field Ambulance . . .	...	50	80	...	...	...	92	...	...	...
TOTAL INDIA PROPER AND BURMA.	27,553	1,345	26,973	1,211	106	27,551	1,427	27,322	1,211	3,946

(a)	1937.	1936.	(b)	1937.	1936.
Horses	1,884	1,884	Mules	600	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		
	<u>5,646</u>	<u>5,646</u>		<u>3,656</u>	<u>3,656</u>

FOR THE YEAR 1937-38.

21

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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—FIGHTING SERVICES.	16,93,11,311	2,12,70,941	14,80,40,370	17,18,69,000	2,10,64,000	15,08,05,000	16,90,05,000	2,13,26,000	14,76,79,000	16,50,22,000	2,14,71,000	14,35,51,000
2/II—ADMINISTRATIVE SERVICES.	6,79,37,993	20,32,369	6,58,55,624	6,99,08,000	18,71,000	6,79,37,000	6,85,74,000	20,09,000	6,65,65,000	6,81,33,000	21,94,000	6,59,39,000
3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).	2,63,28,859	73,18,208	1,90,10,651	2,74,76,000	68,87,000	2,05,89,000	2,01,20,000	71,21,000	2,19,99,000	2,03,49,000	68,71,000	2,34,78,000
4/IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,02,69,292	52,339	2,02,36,953	2,05,40,000	59,000	2,04,81,000	2,02,52,000	67,000	2,01,85,000	2,01,68,000	55,000	2,01,13,000
5/V—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.).	3,33,71,519	1,14,44,561	2,19,24,957	2,57,70,000	1,13,24,000	2,44,46,000	2,55,36,000	1,20,39,000	2,34,97,000	4,06,38,000	1,23,70,000	2,33,18,000
6/VI—SPECIAL SERVICES.	2,00,427	4,443	1,95,979	...	4,000	-4,000	...	4,000	-4,000	5,50,000	4,000	5,46,000
7/VII—TRANSPORTATION, CONSERVATION, BOYSCOUTS ESTABLISHMENTS AND MISCELLANEOUS.	2,04,94,129	9,65,767	2,35,28,363	2,31,24,000	8,58,000	2,72,66,000	2,90,23,000	10,64,000	2,79,59,000	2,61,41,000	10,68,000	2,50,73,000
8/VIII—MILITARY ENGINEER SERVICES (INCLUDING STORES).	3,51,72,145	33,13,950	3,18,58,195	3,69,66,000	30,25,000	3,39,41,000	3,68,98,000	32,52,000	3,36,46,000	3,74,04,000	34,57,000	3,39,47,000
9/IX—AUXILIARY AND TERRITORIAL FORCES.	63,38,423	20,143	63,18,280	63,21,000	20,000	63,01,000	63,13,000	16,000	62,97,000	58,72,000	18,000	58,54,000
10/X—ROYAL AIR FORCE (INCLUDING STORES).	1,80,88,357	2,60,466	1,78,28,391	1,94,66,000	2,24,000	1,92,42,000	1,70,82,000	2,15,000	1,68,67,000	1,92,68,000	2,22,000	1,90,46,000
11/XI—ROYAL INDIAN NAVY (INCLUDING STORES).	62,56,953	6,09,691	56,47,262	74,65,000	2,99,000	71,66,000	61,13,000	4,36,000	56,77,000	63,36,000	3,49,000	59,87,000
12/XII—QUEBEC RECONSTRUCTION.	9,45,166	...	9,45,166	50,00,000	...	50,00,000	39,86,000	5,000	39,81,000	34,96,000	...	34,96,000
	41,37,35,083	4,73,44,833	36,63,90,195	42,83,05,000	4,56,35,000	38,26,70,000	42,19,02,000	4,75,54,000	37,43,48,000	42,84,27,000	4,80,79,000	38,03,48,000
Deduct—Transfers from the Defence Reserve Fund.	...	...	...	...	...	...	...	...	...	1,42,35,000	...	1,42,35,000
TOTAL	41,37,35,083	4,73,44,833	36,63,90,195	42,83,05,000	4,56,35,000	38,26,70,000	42,19,02,000	4,75,54,000	37,43,48,000	41,42,02,000	4,80,79,000	36,61,23,000

22 DEFENCE SERVICES ESTIMATES

FOR THE YEAR 1937-38.

23

Approximate annual effective cost of typical units.

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Light Battery.	Heavy Battery.	6 th How. Battery (Medium Artillery).	Army co-operation squadron of the Royal Air Force, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,52,890	10,11,290	3,38,340	4,27,000	1,97,650	1,50,900	2,19,550	4,63,540
2. Provisions	1,04,158	1,59,628	35,571	59,865	31,058	19,909	32,046	26,620
3. Clothing	58,850	86,650	26,080	41,660	17,910	10,980	18,370	18,020
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 .	74,792	61,264	31,979	34,934	18,754	14,473	16,015	27,940
5. Travelling and carriage of stores .	25,360	32,210	12,510	16,360	6,500	5,210	6,770	10,500
6. Animals and forage	1,83,793	9,821	1,47,660	7,846	41,105	202	3,661	..
7. Stores	87,298	66,688	66,514	49,691	29,254	21,380	94,788	4,87,100
8. Miscellaneous	14,250	14,070	9,770	9,200	2,620	2,260	1,910	10,240
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . .	1,79,210	2,70,300	..	..	34,760	25,940	49,610	2,20,370
Total.	15,80,399	17,11,721	7,16,424	6,46,356	3,79,611	2,51,254	4,42,720	12,73,330
or roundly	15,80,000	17,12,000	7,16,000	6,46,000	3,80,000	2,51,000	4,43,000	12,73,000

NOTE.—The above figures do not take into consideration any shortages in establishment.

NOTE.—Includes cost of officers' quarters, etc., but excludes the cost of maintenance of barracks.

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37			Budget Estimate, 1937-38.		
	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	14,28,62,866	1,78,031	14,26,84,835	14,45,92,000	1,75,000	14,44,17,000	14,20,56,000	2,00,000	14,18,56,000	13,91,80,000	4,79,000	13,87,01,000
B.—MISCELLANEOUS	—81,87,486	6,751	—81,94,237	—80,06,000	...	—80,06,000	—32,20,000	2,000	—82,22,000	—81,75,000	2,000	—81,77,000
C.—INDIAN INFANTRY SERVING AT HONG KONG	3,95,452	2,19,720	1,75,732	4,30,000	3,09,000	1,21,000	4,90,000	3,00,000	1,90,000	4,00,000	2,20,000	1,80,000
D.—ENGLAND	2,93,92,766	2,09,75,114	84,17,652	2,93,52,000	2,05,80,000	87,72,000	2,93,34,000	2,09,33,000	89,01,000	2,86,17,000	2,07,70,000	78,47,000
E.—EXCHANGE	—1,52,287	—1,08,675	—43,612	...	...	...	—1,55,000	—1,09,000	—46,000	...	...	...
	<u>16,93,11,311</u>	<u>2,12,70,941</u>	<u>14,80,40,370</u>	<u>17,13,69,000</u>	<u>2,10,64,000</u>	<u>15,03,05,000</u>	<u>16,90,05,000</u>	<u>2,13,26,000</u>	<u>14,76,79,000</u>	<u>16,50,22,000</u>	<u>2,14,71,000</u>	<u>14,35,51,000</u>
Deduct—Transfers from the Defence Reserve Fund.	...	...	...	...	...	...	...	...	...	1,69,000	...	1,69,000
TOTAL HEAD 1/I	<u>16,93,11,311</u>	<u>2,12,70,941</u>	<u>14,80,40,370</u>	<u>17,13,69,000</u>	<u>2,10,64,000</u>	<u>15,03,05,000</u>	<u>16,90,05,000</u>	<u>2,13,26,000</u>	<u>14,76,79,000</u>	<u>14,48,53,000</u>	<u>2,14,71,000</u>	<u>14,33,82,000</u>

EXPLANATIONS.

Budget 1937-38 is less than Budget 1936-37 by Rs. 67·54 lakhs due mainly to—

	Lakhs of rupees.
<i>Decrease—</i>	
1. Separation of Burma	50·18
2. Retirement of officers under the War-Block scheme	15·95
3. Larger recoveries of family allotments, etc.	4·86
4. Other miscellaneous decreases	2·34
	<u>73·33</u>
<i>Increase—</i>	
Pay of British soldiers due mainly to change in conditions for the grant of proficiency pay	5·79
Net decrease	<u>67·54</u>

MAIN HEAD 1.—

DETAIL OF SUB-

Units.	Officers with King's commissions.		Indian Commissioned officers.	1937-38. Numbers.		Viceroy's Indian Commissioned officers.	Indian warrant officers class II.	Indian other ranks.	Followers.	
	British officers.	Indian officers.		Total.	British other ranks.					
EXPENDITURE.										
A.—Forces in India proper—										
(a) Cavalry—										
(1) British Cavalry	5	135	...	...	135	2,830	...	...	70	1,170
(2) Indian Cavalry	21	261	83	22	316	...	377	6	10,358	4,032
		396	83	22	451	2,830	377	6	10,403	5,202
(b) Artillery—										
(1) Royal Horse Artillery	4	28	...	...	28	820	4	...	280	466
(2) Royal Field Artillery	10	270	...	...	270	6,069	32	...	1,296	2,176
(3) Mountain Artillery	8	132	...	...	132	561	122	...	6,455	737
(4) Medium Artillery	2	44	...	...	44	946	8	...	894	108
(5) Heavy Artillery	1	15	...	...	15	181	4	...	167	20
(6) Anti aircraft Artillery	1	9	...	...	9	235	...	...	...	12
(7) Training Centres, Depots, etc.	3	22	...	...	22	86	22	...	1,362	200
(8) Indian Field Artillery	2	21	3	2	26	1	1	...	703	251
		541	3	2	546	8,899	193	...	10,657	3,970
(c) Engineers										
	3	142	8	...	150	158	199	3	9,271	592
(d) British Infantry—										
(1) British Infantry Battalions	43	1,204	...	...	1,204	37,201	43	...	1,806	2,365
(2) Training Company for ditto	1	1	...	...	1	...	4	...	244	12
(e) Indian Infantry—										
(1) Indian Infantry battalions, Active.	75	803	97	91	991	...	1,409	21	52,704	3,600
(2) Indian Infantry Battalions, Gurkhas	20	260	...	...	260	...	441	...	18,159	1,180
(3) Indian Infantry Battalions, Training	17	83	...	...	83	...	83	...	752	68
(f) Headquarters	75	75	...	...	75	...	150	...	11,025	675
(g) Companies		2,426	97	91	2,614	37,201	2,130	21	84,690	7,900
(f) Royal Tank Corps—										
(1) Armoured Car Companies	5	60	...	...	60	725	...	...	...	155
(2) Light Tank Companies	3	86	...	...	86	402	...	...	...	105
		96	...	...	96	1,127	...	...	...	260
(g) Indian Signal Corps										
	...	145	...	1	146	1,938	71	1	3,758	777
(h) Reservists—										
(1) Cavalry	...	...	...	...	...	...	...	...	2,940	...
(2) Artillery	...	...	...	...	...	...	...	...	2,731	...
(3) Engineers	...	...	...	...	...	...	...	...	2,350	...
(4) Infantry	...	...	...	...	...	...	...	...	23,560	...
(5) Signal Service	...	...	...	...	...	...	...	...	625	...
(6) Railway Nuclear Reserve.	...	1	...	...	1	1	...	...	652	3
(7) Supplementary Reserve.	...	...	...	...	...	...	...	...	255	...
		1	...	...	1	1	...	...	33,113	3
Total A.—Forces in India proper										
		3,747	141	116	4,004	52,204	2,970	31	1,51,892	18,704
B.—Miscellaneous.										
		122	...	60	182	...	6	...	110	60
C.—Indian Infantry serving at Hong Kong										
	1	14	...	...	14	...	23	...	859	58
TOTAL—Head 1										
		3,833	141	176	4,200	52,204	2,999	31	1,52,861	18,822

FIGHTING SERVICES—contd.

HEADS A, B AND C.

Units.	Officers with King's commission. British Indian officers. officers.			1936-37.* Numbers.			Indian other ranks.	Follow- ers.	Budget Estimate.					
	Total	British other ranks.	Indian officers.	British other ranks.	Indian officers.	Indian other ranks.			1936-37. Rs.	1937-38. Rs.				
5 21	135 267	...	87	...	11	135 305	2,830 ...	391	...	1	70 10,357	1,170 4,032	43,46,900 83,15,100	43,26,600 80,50,300
...	392	87	11	440	2,830	391	1	10,427	5,202	1,26,62,000	1,23,76,900			
4	28	...	...	28	820	4	...	280	462	12,42,800	12,36,800		
10	270	...	...	270	6,081	82	...	1,342	2,180	1,01,95,400	1,01,42,100		
9	140	...	...	140	684	123	...	6,581	766	47,21,200	44,77,700		
2	44	...	...	44	946	8	...	394	108	18,69,900	18,78,100		
1	15	...	...	15	181	4	...	167	20	6,09,400	6,36,300		
1	7	...	...	7	173	...	...	...	12				
8	22	...	...	22	88	22	...	1,372	202	8,87,800	8,69,400		
1	20	3	1	24	1	1	...	593	233	3,67,000	3,75,000			
...	546	8	1	550	8,974	194	...	10,729	3,983	1,99,13,500	1,98,15,400			
8	142	8	...	150	163	211	...	9,592	609	53,84,400	51,92,400			
45	1,260	...	..	1,260	38,932	45	...	1,890	2,475	5,05,27,600	4,82,07,600		
1	1	...	...	1	...	4	...	244	12				
78	832	104	54	990	...	1,529	4	54,829	3,744	4,54,38,200	4,28,61,100			
20	260	...	...	260	...	441	...	18,159	1,180				
18	88	...	...	88	...	88	...	797	72				
78	78	...	...	78	...	156	...	11,466	702				
...	2,519	104	54	2,677	38,932	2,263	4	87,385	8,185	9,59,65,800	9,10,68,700			
5	60	...	...	60	725	...	...	...	155	21,49,700	21,41,800		
8	36	...	...	36	402	...	...	...	93				
...	96	...	...	96	1,127	...	...	...	248	21,49,700	21,41,800		
...	145	...	...	145	1,895	71	...	3,645	753	63,57,800	65,32,800		
...	...	...	...	...	...	...	...	2,940	...	21,59,000	22,52,000		
...	...	...	...	...	...	...	...	2,044	...				
...	...	...	...	...	...	...	...	2,350	...				
...	...	...	...	...	...	...	...	24,120	...				
...	...	...	...	...	...	...	...	625	...				
...	1	...	...	1	1	...	...	652	3				
...	...	...	...	...	...	...	...	255	...				
...	1	...	...	1	1	...	...	32,956	3	21,59,000	22,52,000		
...	3,841	152	68	4,059	53,922	3,130	5	1,54,764	18,983	14,45,92,000	13,91,60,000			
...	122	...	60	182	...	6	...	110	60	-30,05,000	-31,75,000			
1	14	...	...	14	...	23	...	859	58	4,30,000	4,00,000		
...	3,977	152	126	4,255	53,922	3,159	5	1,55,733	19,101	14,20,17,000	13,64,05,000			

*Strengths shown under 1936-37 are inclusive of troops serving in Burma.

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

2. *Organisation of the regiment.*—With effect from March 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier Troop) and 3 sabre squadrons.

Indian Cavalry.

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

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

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

Each regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons with the following peace establishment:—

British officers (including Indian officers with King's commissions).	Indian officers.	Indian other ranks.	Followers.
14	19	492	193

3. The total reserve establishment of the Indian Cavalry is 2,940 class C. A number of classes 'A' and 'B' reservists still exist; these will gradually waste away. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Regular periodical reliefs 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.

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

EXPLANATIONS—*contd.*

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

	Number of Batteries to a Brigade.	Number of Guns to a Battery.	Number of Brigades, etc.
<i>Royal Artillery.</i>			
Royal Horse Artillery	..	Six-18 pdr.	No Brigade organisation exists in India. There are 4 independent Batteries.
Field, Horsed (Higher establishment.)	4	2 Batteries of six 18 prs. each and 2 Batteries of six 4.5" Hows. each.	4 Brigades.
Field, Horsed (Lower establishment.)	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	4 Brigades.
Field, Mechanized	4	2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4.5" Hows. each.	2 Brigades.
Mountain	4	1 Light Battery (British) and Mountain Batteries each of four 3.7" Hows.	3 6 Brigades. 1 Unbrigaded Mountain Battery. 1 Section—Chitral. 1 Survey Section.
Medium	3	2 Batteries of six 6" Hows. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Aircraft	..	Eight 3 inch 20 cwt.	1 Battery.
Heavy	2	Various	1 Brigade.

(ii) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

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

Indian Artillery.

As a measure of Indianization an Indian Regiment of Artillery was formed with effect from the 15th January 1935, i.e., the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company Madras Pioneers was abolished with effect from the same date. A training battery to recruit and train Indian ranks for the Indian Artillery was formed from 1st April 1936 by expanding the Royal Artillery Training Centre at Muttra.

Field, Horsed	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4.5" Hows. each.	1 Brigade.
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Engineer units.

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

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

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies, 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

EXPLANATIONS—*contd.*

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purposes 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.

British Infantry.

Organisation.—There are 43 British Infantry battalions in India (excluding Burma). Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

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

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

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

- Headquarters Wing
- 1 Support company.
- 3 Rifle companies.

Each rifle company has 4 Lewis guns.

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

Indian Infantry.

In 1914 the number of Indian Infantry units was:—

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

† Sinc^e reduced to 2.

EXPLANATIONS—*contd.*

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

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

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 77½ battalion 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. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

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

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

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

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

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

Signals.

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

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

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

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

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

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

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

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

EXPLANATIONS—*contd.*

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

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

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

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

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation.

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 1,455 comprised of 838 officers in class "A" and 617 officers in class "B". This establishment is divided into two wings as follows—

	European Wing.	Indian Wing.
Class "A"	685	153
Class "B"	173	444

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 I 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—concl'd.

The Indian Supplementary Reserve is divided into two categories :—

- (1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.
- (2) Category B, consisting of 22 classes of tradesmen who are *not* required to undergo training in peace but are annually trade-tested.

Pay.—Category A reservists receive pay ranging from Rs. 50 to Rs. 90 per mensem according to trade during the period of their training only. For the rest of the year they are paid a bounty ranging from Rs. 4 to Rs. 6 per mensem according to trade.

Category B reservists only receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases for both categories with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

(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.

Notes.—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 1937-38 :—

- (a) *Artillery.*—(i) first stage in conversion of Light Batteries into Mountain Batteries, (ii) exclusion of unbrigaded Mountain Battery in Burma and the establishment of Fort Armaments, Rangoon (cost charged to Burma Government), (iii) formation of an Indian Artillery Training Battery and (iv) increase of 8th Anti-Aircraft Battery to full establishment.
- (b) *Engineers.*—Indianization of 15th Field Company, Q. V. O. Madras Sappers and Miners and exclusion of a Field Company lent for service in Burma.
- (c) *Indian Signal Corps.*—provisions of British other ranks for Command and Internal Security Stations and for Light Tank Companies, R. T. C., Indianization measures and other minor re-organization.
- (d) Alterations in peace establishment of Royal Tank Corps resulting in an increase of 12 Class II followers.
- (e) Exclusion of establishment of two British Infantry Battalions stationed in Burma.
- (f) Reduction in peace establishment of Indian Infantry and reservists in Infantry due to exclusion of three battalions of 20th Burma Rifles and 10th (Training) Battalion.
- (g) Alterations in the establishment of Indian Cavalry and Indian Infantry Battalions, Active, due to postings of further Indian Commissioned officers in Indianized units.
- (h) Alterations in establishment of reservists in Artillery due to increase in Mountain Artillery Reserve Establishment consequent on the Light Battery conversion scheme and creation of a reserve for the Indian Artillery.

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget	
1936.	1937-	1935-36.	Estimate,	Estimate,	Estimate,	
37.	38.		1936-37.	1936-37.	1937-38.	
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.	
SUB-HEAD A.—FORCES IN INDIA PROPER.						
Detailed heads—						
4,059	4,004	(1) Pay of officers	3,52,22,160	3,59,73,000	3,40,00,000	3,31,13,400
53,922	52,204	(2) Pay of British soldiers	5,23,78,324	5,36,00,000	5,34,00,000	5,25,29,470
1,57,999*	1,54,893*	(3) Pay of Indian officers and other ranks and civilians	3,81,29,196	3,81,69,000	3,80,00,000	3,73,82,180
18,983	18,704	(4) Pay of followers	37,09,511	37,00,000	37,00,000	36,33,000
		(5) Kit and clothing allowances for British troops	44,34,434	45,75,000	44,50,000	42,57,630
		(6) Kit and clothing allowances for Indian troops and followers	37,65,947	38,10,000	37,86,000	36,07,360
		(7) Deferred pay and gratuities	24,57,706	23,75,000	23,00,000	22,87,030
		(8) Miscellaneous	24,14,738	24,90,000	24,20,000	23,89,930
		Deduct—Emergency cut in pay	1,49,148	..	..	..
			14,23,62,866	14,45,92,000	14,20,56,000	13,91,80,000
		Deduct—Transfers from the Defence Reserve Fund	..	..	..	1,69,000
		TOTAL SUB-HEAD A	14,23,62,866	14,45,92,000	14,20,56,000	13,90,11,000

*Include 200 Recruit Boys

SERVICES—*contd.***EXPLANATIONS.***General.*

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

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

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the emoluments of British 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 the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

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

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at 3½ annas a day (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the capitation charges, have with effect from 1933-34 been included under this head.

EXPLANATIONS—*contd.*

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

Item (3).—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depot of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

Item (4).—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

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

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

Item (7).—A lump sum payment is made to Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

Item (8).—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of potty 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 1937-38 is less than budget 1936-37 by Rs. 54·12 lakhs due mainly to—

(In lakhs of rupees.)

Decreases—

1. Separation of Burma	38·90
2. Savings under pay of officers due mainly to retirement under the War-block scheme	18·10
3. Other miscellaneous decreases	2·91
	59·91

Increases—

1. Pay of British soldiers due mainly to change in conditions for the grant of proficiency pay	5·79
Net decrease	54·12

FOR THE YEAR 1937-38.

39

MAIN HEAD 1.—FIGHTING

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

Numbers.		Accounts,	Budget	Revised	Budget
1936-1937.		1935-36.	Estimate,	Estimate,	Estimate,
27. 38.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.					
Detailed heads—					
2	2	(1) Pay of officers	32,200		32,200
115	115	(2) Pay of Indian officers, other ranks and civilians	46,000		46,000
60	60	(3) Pay of followers	12,300		12,100
		(4) Kit and clothing allowances	9,000		9,200
		(5) Deferred pay	1,000		1,500
1	1	(6) Hospital charges	4,000		4,500
		(7) Miscellaneous	5,500		5,500
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
		TOTAL MINOR HEAD (a)	1,01,355	1,10,000	1,11,000
180	180	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY	7,85,000		10,00,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
		TOTAL MINOR HEAD (b)	7,59,578	7,85,000	10,00,000
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS	1,04,226	1,00,000	1,00,000
		MINOR HEAD (d) <i>Deduct—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925</i>	8,75,045	8,40,000	10,00,000
		MINOR HEAD (e) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.</i>	27,80,766	27,60,000	29,30,000
		MINOR HEAD (f) <i>Deduct—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—L. A.</i>	4,96,834	4,00,000	5,00,000
		TOTAL SUB-HEAD B	—31,87,486	—30,05,000	—32,20,000

SERVICES—contd.**EXPLANATIONS.****Minor Head (a)—Governor General's bodyguard—**

The variation in budget 1937-38 as compared with budget 1936-37 is small.

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

The increase of Rs. 2·15 lakhs in Budget 1937-38 as compared with Budget 1936-37 is due mainly to larger payments in India to officers of the Special Unemployed list.

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

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

The increase of Rs. 3·56 lakhs in recoveries is due mainly to anticipated larger recoveries of family allotments and an increase in the rate of contribution under the Contributory Pensions Act partly counterbalanced by reductions in recoveries relating to troops in Burma.

MAIN HEAD 1.—FIGHTING

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

Numbers.			Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1935- 37.	1937- 38.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN INFAN- TRY SERVING AT HONG KONG.						
Detailed heads—						
14	14	(1) Pay of officers . . .		1,40,000		98,000
882	882	(2) Pay of Indian officers and other ranks and civilians		2,40,000		2,49,000
58	58	(3) Pay of followers . . .		11,800		12,000
		(4) Kit and clothing al- lowances		22,000		20,500
		(5) Deferred pay		1,000		2,500
		(6) Miscellaneous		15,200		18,000
		<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
TOTAL SUB-HEAD C.			3,95,452	4,30,000	4,90,000	4,00,000

SERVICES—*contd.*

EXPLANATIONS.

Sub-Head O—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 decrease of Rs. 30 lakh as compared with Budget 1936-37 is due to normal fluctuations.

MAIN HEAD 1.—FIGHTING

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD D.—ENGLAND—				
(a) Payments to War Office for British troops serving in India		1,60,00,000		1,56,00,000
(b) Discharge gratuities and deferred pay of British troops		5,00,000		5,80,000
(c) Vocational training of British troops		2,40,000		2,00,000
(d) Furlough allowances and voyage pay of British Regiments—				
(1) Officers		11,60,000		10,20,000
(2) Men		7,20,000		7,20,000
(e) Furlough allowances: Indian Army: Regimental—				
(1) Officers		27,60,000		24,80,000
(2) Men		1,20,000		1,20,000
(f) National Health Insurance: Army		5,04,000		4,75,000
(g) Unemployment Insurance: Army		13,74,000		13,72,000
(h) Contributory Pensions		18,45,000		17,50,000
(i) Marriage allowances and allotments, British troops		32,00,000		34,40,000
(j) Marriage allowances and allotments, Indian Army		4,80,000		4,40,000
(k) Pay of 2nd Lieutenants on appointment.		1,64,000		1,52,000
(l) Consolidated clothing allowances		6,000		4,000
(m) Fighting Units: Miscellaneous		4,000		4,000
(n) Leave allowances paid by non-Military Departments		1,55,000		1,20,000
(o) Pay of Officers unemployed		1,20,000		1,60,000
Emergency deductions from leave salaries . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,93,92,766	2,93,52,000	2,98,34,000	2,86,17,000
SUB-HEAD E.—Exchange on English Expenditure	-1,52,287	..	-1,55,000	..
TOTAL EXPENDITURE MAIN HEAD 1	16,93,11,311	17,13,69,000	16,90,05,000	16,48,53,000

SERVICES—contd.**EXPLANATIONS.**

(a) This item represents the cost of raising and training in England British troops for service with the British Army in India.

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

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

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

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

(h) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 11*d*. Half of this amount is recovered from the soldiers.

(i) and (j). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

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

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

(o) This represents unemployed pay of officers of the Indian Army residing in England. Up to 1935-33 this was debited to the heads to which their pay while on the active list was charged.

MAIN HEAD 1.—FIGHTING

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—FORCES IN INDIA PROPER—				
Detailed heads—				
(1) Contribution by Posts and Telegraphs Depart- ment for soldiers em- ployed as Military Tele- graphists . . . . .		..		..
(2) Miscellaneous		1,75,000		4,79,000
TOTAL SUB-HEAD A	1,78,031	1,75,000	2,00,000	4,79,000
SUB-HEAD B.—MISCELLANEOUS	6,751	..	2,000	2,000
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG	2,19,720	3,09,000	3,00,000	2,20,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government to Cost of India's defence		2,00,00,000		2,00,00,000
(2) Consolidated clothing allowances		8,000		8,000
(3) Amount received from the Imperial Go- vernment on account of Indian Regiment lent for service in the Colonies		4,72,000		4,90,000
(4) Miscellaneous		1,00,000		2,72,000
(5) Leave allowances paid by non-Military Depart- ments . . . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,09,75,114	2,05,80,000	2,09,33,000	2,07,70,000
SUB-HEAD E.—EXCHANGE ON ENG- LISH RECEIPTS	-1,08,675	..	-1,09,000	..
TOTAL RECEIPTS—MAIN HEAD 1	2,12,70,941	2,10,64,000	2,13,26,000	2,14,71,000

SERVICES—*conold.*

EXPLANATIONS.

The increase in receipts is due mainly to recovery of leave pay contributions in respect of personnel of the Indian Army lent for service in Burma after separation.

MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	29,77,354	52,170	29,25,184	30,62,000	60,000	30,02,000	30,24,000	62,000	29,62,000	30,29,000	98,000	29,31,000
B.—EDUCATION	37,13,649	5,12,876	32,00,773	33,02,000	5,16,000	32,86,000	33,13,000	5,25,000	32,88,000	37,12,000	5,50,000	31,62,000
C.—ROYAL INDIAN ARMY SERVICE CORPS	1,75,62,000	49,956	1,75,12,104	1,80,17,000	20,000	1,79,97,000	1,75,37,000	20,000	1,75,17,000	1,74,73,000	20,000	1,74,53,000
D.—REMOUNT DEPOTS AND BREWERY OPERATIONS	21,56,479	1,33,119	20,23,360	20,38,000	25,000	20,13,000	20,09,000	35,000	19,74,000	19,96,000	25,000	19,71,000
E.—ARMY VETERINARY SERVICES	9,84,193	47	9,84,146	10,19,000	...	10,19,000	9,62,000	...	9,62,000	10,44,000	...	10,44,000
F.—INDIAN ARMY ORDNANCE CORPS	70,20,707	5,964	70,14,833	71,09,000	5,000	71,04,000	72,61,000	5,000	72,56,000	71,85,000	12,000	71,73,000
G.—MEDICAL COLLEGES AND SCHOOLS	2,18,318	1,638	2,16,680	2,07,000	2,000	2,05,000	2,07,000	2,000	2,05,000	1,92,000	...	1,92,000
H.—CENTRAL DISPOSALS ORGANISATION . . . . .	...	47	—47	...	...	...	...	...	...	...	...	...
L.—MEDICAL SERVICES	1,43,61,811	7,90,492	1,40,65,319	1,47,54,000	2,80,000	1,44,74,000	1,44,53,000	2,80,000	1,41,73,000	1,38,68,000	2,80,000	1,35,88,000
J.—MILITARY ACCOUNTS OFFICES	96,59,997	19,095	96,40,902	98,00,000	14,000	97,86,000	98,00,000	14,000	97,86,000	97,00,000	13,000	96,87,000
K.—ECCLESIASTICAL ESTABLISHMENT	4,48,582	...	4,48,582	4,35,000	...	4,35,000	4,50,000	...	4,50,000	4,97,000	2,000	4,95,000
L.—ADMINISTRATION OF COSTUMENTS	19,85,500	9,56,890	10,28,604	21,29,000	9,00,000	12,29,000	20,56,000	10,27,000	10,29,000	21,24,000	11,57,000	9,71,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA . . .	13,26,786	405	13,26,381	13,78,000	...	13,78,000	13,88,000	...	13,88,000	14,42,000	...	14,42,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA . . .	9,67,449	292	9,67,157	10,12,000	1,000	10,11,000	9,83,000	1,000	9,82,000	9,94,000	1,000	9,93,000
O.—MISCELLANEOUS SERVICES UNDER THE O. G. S.	3,99,638	...	3,99,638	5,42,000	...	5,42,000	3,82,000	...	3,82,000	5,22,000	...	5,22,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA . . .	1,71,720	109	1,71,611	2,54,000	...	2,54,000	2,37,000	...	2,37,000	2,59,000	...	2,59,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	...	...	...	2,00,000	...	2,00,000	...	...	...	2,38,000	...	1,38,000
R.—ENGLAND . . .	40,04,411	53,541	39,50,870	40,50,000	48,000	40,02,000	40,33,000	38,000	39,95,000	39,44,000	36,000	39,08,000
S.—EXCHANGE . . .	—20,751	—278	—20,473	..	..	..	—21,000	...	—21,000	...	...	...
	6,79,37,993	20,82,369	6,58,55,624	6,98,08,000	18,71,000	6,79,37,000	6,85,74,000	20,09,000	6,85,65,000	6,81,33,000	21,94,000	6,59,39,000
Deduct.—Transfers from the Defence Reserve Fund . . .	...	...	...	...	...	...	...	...	...	1,80,000	...	1,80,000
TOTAL MAIN HEAD 2/II	6,79,37,993	20,82,369	6,58,55,624	6,98,08,000	18,71,000	6,79,37,000	6,85,74,000	20,09,000	6,85,65,000	6,79,53,000	21,940,000	6,57,59,000

MAIN HEAD 2/II.—

EXPLANATIONS:

Budget 1937-38 is Rs. 19.98 lakhs less than Budget 1936-37 due mainly to—

*Decreases—**Lakhs of Rupees.*

1. Separation of Burma	18.26
2. R. I. A. S. C. due mainly to reorganisation	2.68
3. Medical Services, mainly an over-estimate in 1936-37	3.28
4. Cantonments due mainly to increased receipts partly counter-balanced by increased grants-in-aid	1.84
	25.96

Increases—

1. I. A. O. C. due to reorganisation and increased provision for temporary labour to cope with increased outturn of factories.	3.75
2. Military Accounts Offices due to provision for increments falling due	2.08
3. Other miscellaneous variations, net . . . . .	.15
	5.98
	19.98

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers. 1936- 1937- 37. 38.	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD A.—MILITARY TRAINING.				
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.				
Detailed heads—				
4 4		9,460		9,460
--
		350		320
		1,330		1,470
	
	
TOTAL MINOR HEAD (a).	11,351	11,140	10,000	11,250
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.				
Detailed heads—				
6 6		81,400		80,000
9 9		27,000		27,000
47 47		18,000		18,000
		1,260		1,260
		4,600		4,740
	
TOTAL MINOR HEAD (b) .	1,30,233	1,32,260	1,28,000	1,31,000
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.				
Detailed heads—				
40 38		4,29,000		4,01,920
11 12		2,35,680		2,37,300
5 5		20,730		21,480
32 32		18,930		20,250
		660		580
		50,000		53,470
	
TOTAL MINOR HEAD (c).	8,38,978	7,55,000	7,80,000	7,35,000
Carried over .	9,80,562	8,98,400	9,18,000	8,77,250

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 52, British other ranks 115, Viceroy's commissioned officers 16 and Indian other ranks 343.

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. 31 students graduate each year.

Budget 1937-38 is less than Budget 1936-37 by Rs. 20 lakh due mainly to reduction in the number of officer students.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		9,80,562	8,98,400	9,18,000	8,77,250
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (d)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI.					
Detailed heads—					
2	2	(1) Pay of officers .	40,710		40,710
2	2	(2) Pay of establishments	6,480		7,200
		<i>Deduct—Emergency cut in pay . . . .</i>	..		..
TOTAL MINOR HEAD (d) .		47,244	47,190	47,000	47,910
MINOR HEAD (e)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING.					
Detailed heads—					
9	9	(1) Pay of officers .	1,02,200		96,000
25	25	(2) Pay of British soldiers	60,930		60,900
99	99	(3) Pay of Indian officers and other ranks and establishments	39,380		39,000
		(4) Kit and clothing allowances	3,420		3,400
		(5) Miscellaneous allowances and expenses .	14,640		14,700
		<i>Deduct—Emergency cut in pay . . . .</i>	..		..
TOTAL MINOR HEAD (e) .		2,03,978	2,20,570	2,20,000	2,14,000
Carried over .		12,31,784	11,66,160	11,85,000	11,39,160

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

(i) Headquarters.

(ii) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).

(iii) Ahmednagar Wing (machine gun).

The object of the School is—

(i) to train officers, warrant officers and non-commissioned officers as instructors in weapon training.

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

The annual out-turn of students is British and Indian Commissioned officers 336, British other ranks 238 and Viceroy's Commissioned officers and other ranks 825.

Minor Head (e).—Budget 1937-38 is Rs. 07 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
27.	28.	Rs.	1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		12,31,784	11,66,160	11,85,000	11,39,160
SUB-HEAD A.—MILITARY TRAINING—contd.					
MINOR HEAD (f)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING.					
Detailed heads—					
9	9	(1) Pay of officers	1,11,000		1,07,800
16	16	(2) Pay of British soldiers	42,000		42,250
31	31	(3) Pay of Indian officers and other ranks and establishments	12,250		12,200
		(4) Kit and clothing allowances	1,710		1,700
		(5) Miscellaneous allowances and expenses	7,040		7,050
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (f) .		1,79,951	1,74,000	1,72,000	1,71,000
MINOR HEAD (g)—EQUITATION SCHOOL, SAUGOR.					
Detailed heads—					
6	6	(1) Pay of officers	80,000		78,120
5	7	(2) Pay of British soldiers	21,000		23,050
324	324	(3) Pay of Indian officers and other ranks and establishments	59,140		59,400
		(4) Kit and clothing allowances	950		980
		(5) Miscellaneous allowances and expenses	18,610		17,500
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (g) .		1,84,256	1,79,700	1,82,000	1,79,050
Carried over .		15,95,991	15,19,860	15,39,000	14,89,210

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (f).—Budget 1937-38 is Rs. '03 lakh less than Budget 1936-37 due to normal fluctuations.

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.		MAIN HEAD 2.—			
1936-1937-	37-38.	Accounts, 1935-36.	Budget Estimate, 1935-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		15,95,991	15,19,867	15,39,000	14,89,210
SUB-HEAD A.—MILITARY TRAINING—<i>contd.</i>					
MINOR HEAD (A)—SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	7	(1) Pay of officers	1,27,450		1,41,400
5	6	(2) Pay of British soldiers	12,070		17,200
23	23	(3) Pay of Indian officers and other ranks and establishments	9,760		10,180
		(4) Kit and clothing allowances	770		760
		(5) Miscellaneous allowances and expenses	12,580		15,970
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (A).		1,72,784	1,62,630	1,50,000	1,85,510
MINOR HEAD (i)—SCHOOL OF ARTILLERY (INDIA), KAKUL.					
Detailed heads—					
7	7	(1) Pay of officers	1,20,000		1,15,500
12	12	(2) Pay of British soldiers	33,770		33,770
42	42	(3) Pay of Indian officers and other ranks and establishments	12,090		12,560
		(4) Kit and clothing allowances	1,080		1,070
		(5) Miscellaneous allowances and expenses	8,650		9,100
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (i)		1,79,876	1,75,590	1,76,000	1,72,000
MINOR HEAD (j)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR.					
Detailed heads—					
5	5	(1) Pay of officers	66,430		63,290
39	40	(2) Pay of British soldiers	89,310		85,780
17	17	(3) Pay of Indian officers and other ranks and establishments	5,170		5,060
		(4) Kit and clothing allowances	3,590		3,690
		(5) Miscellaneous allowances and expenses	6,440		6,000
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (j).		1,70,426	1,61,940	1,67,000	1,63,820
Carried over .		21,19,077	20,20,020	20,32,000	20,10,540

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

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

Budget 1937-38 is Rs. 23 lakh more than Budget 1936-37 due mainly to an increase in establishment.

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 74, British other ranks 82, Viceroy's commissioned officers and other ranks 54.

Budget 1937-38 is Rs. 04 lakh less than Budget 1936-37 due to normal fluctuations.

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

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

The annual out-turn of students is 172 British officers or other ranks.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		21,19,077	20,20,020	20,32,000	20,10,540

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

MINOR HEAD (k)—ARMY SIGNAL SCHOOL, POONA

Detailed heads—

6	6	(1) Pay of officers	69,470		63,920
13	13	(2) Pay of British soldiers	34,910		34,200
34	34	(3) Pay of Indian officers and other ranks and establishments . . .	15,330		15,510
		(4) Kit and clothing allowances	1,530		1,460
		(5) Miscellaneous allowances and expenses	5,740		5,740
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (k)		1,27,674	1,26,980	1,27,000	1,20,830

MINOR HEAD (l)—MISCELLANEOUS.

Detailed heads—

		(1) Annual training grant	8,81,630		8,64,630
		(2) Grant for purchase of field firing stores	9,370		9,000
		(3) Artillery target grant	24,000		23,500
		(4) Assault-at-arms grant	..		500
TOTAL MINOR HEAD (l)		7,30,603	9,15,000	8,85,000	8,97,630
TOTAL SUB-HEAD A		29,77,354	30,62,000	30,24,000	30,29,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

The annual out-turn of students is British and Indian Commissioned officers 84, British other ranks 108, and Viceroy's commissioned officers and Indian other ranks 205.

Budget 1937-38 is Rs. 06 lakh less than Budget 1936-37 due to normal fluctuations.

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

Budget 1937-38 is Rs. 17 lakh less than Budget 1936-37 due mainly to the separation of Burma.

MAIN HEAD 2.—

Numbers.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937- 38.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATION.					
MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEAD-QUARTERS.					
Detailed heads—					
—	1	(1) Pay of officers . . . . .	..		22,500
2	3	(2) Pay of establishments	5,240		6,200
		<i>Deduct—Emergency cut in pay</i> . . . . .	..		..
TOTAL MINOR HEAD (a)		5,137	5,240	5,000	23,700
MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.					
4	5	(1) Pay of officers	72,120		83,970
4	8	(2) Pay of British soldiers	9,120		23,600
3	3	(3) Pay of Indian officers and other ranks	11,280		10,900
		(4) Kit and clothing allowances	200		190
		(5) Miscellaneous allowances and expenses	50		40
		<i>Deduct—Emergency cut in pay</i> . . . . .	..		..
TOTAL MINOR HEAD (b)		90,143	92,770	93,000	1,18,700
MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.					
18	14	(1) Pay of officers	2,07,000		1,90,000
12	11	(2) Pay of British soldiers.	24,000		20,000
14	13	(3) Pay of Indian officers and other ranks	23,900		24,300
		(4) Kit and clothing allowances	1,000		580
		(5) Miscellaneous allowances and expenses	100		120
		<i>Deduct—Emergency cut in pay</i> . . . . .	..		..
TOTAL MINOR HEAD (c)		2,64,786	2,56,000	2,45,000	2,35,000
Carried over		3,80,066	3,84,010	3,43,000	3,82,400

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget 1937-38 is Rs. 28 lakh more than Budget 1936-37 due mainly to reorganisation partly counterbalanced by savings due to the separation of Burma.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget,
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate.
37.	38.	Rs.	Rs.	Rs.	Rs.
Brought forward .		3,60,066	3,54,013	3,43,000	3,82,400
SUB-HEAD B.—EDUCATION					
<i>—contd.</i>					
MINOR HEAD (d)—GARRISON REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.					
Detailed heads—					
101	102	(1) Pay of British soldiers.	3,53,000		3,30,000
139	150	(2) Pay of school mistresses and pupil teachers .	4,07,000		4,05,600
		(3) Pay of language teachers	61,000		57,800
		(4) Kit and clothing allowances	8,600		8,600
		(5) Educational training grant, troops	1,29,500		1,16,000
		(6) Educational training grant, children			
		(7) Miscellaneous allowances and expenses .	13,500		12,000
		<i>Deduct—Emergency out in pay . . . .</i>	..		..
		TOTAL MINOR HEAD (d)	9,64,380	9,72,600	9,30,000
MINOR HEAD (e)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.					
Detailed heads—					
		(1) Pay of schoolmasters .	100		..
		(2) Educational training grant.	78,000		72,880
		(3) Miscellaneous allowances and expenses .	100		120
		<i>Deduct—Emergency out in pay . . . .</i>	..		..
		TOTAL MINOR HEAD (e)	77,900	78,200	73,000
Carried over .		14,02,346	14,04,810	14,03,000	13,85,400

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget 1937-38 is Rs. 43 lakh less than Budget 1936-37 due mainly to the separation of Burma.

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

Budget 1937-38 is Rs. 05 lakh less than Budget 1936-37 due to the separation of Burma.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936,	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		14,02,346	14,04,810	14,03,000	13,85,400
SUB-HEAD B.—EDUCATION—contd.					
MINOR HEAD (f)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING—					
Detailed heads—					
9	8	(1) Pay of officers	1,35,000		1,15,370
15	14	(2) Pay of British soldiers	34,520		37,830
78	77	(3) Pay of Indian officers and other ranks and establishments	36,430		35,700
		(4) Kit and clothing allowances	1,500		1,500
		(5) Miscellaneous allowances and expenses	10,350		10,000
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (f)		2,24,444	2,17,800	2,26,000	2,00,400
MINOR HEAD (g)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING—					
Detailed heads—					
8	8	(1) Pay of officers	41,900		42,780
9	9	(2) Pay of British soldiers	20,000		20,460
23	23	(3) Pay of Indian officers and other ranks and establishments	8,610		8,610
		(4) Kit and clothing allowances	1,360		1,350
		(5) Miscellaneous allowances and expenses	1,000		800
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (g)		65,077	72,870	73,000	74,000
I	Carried over		16,91,867	16,95,480	17,02,000
					16,59,800

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

British non-commissioned officers	90
Indian non-commissioned officers	345

The *Anti-Gas Wing* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, Porton near Salisbury, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum, also undergo a short course. The annual output is as follows:—

British officers (including Royal Air Force)	106
British warrant and non-commissioned officers of administrative services (including Royal Air Force)	34
Indian officers	24

Minor Head (f).—Budget 1937-38 is Rs. 17 lakh less than Budget 1936-37 due to reorganisation.

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—				
1936- 37.	1937- 38.	Accounts 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	
		Brought forward .	16,91,867	16,95,480	17,02,000	16,59,800
SUB-HEAD B.—EDUCATION—		<i>contd.</i>				
MINOR HEAD (h)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.						
		Detailed heads—				
1	1	(1) Pay of medical officers		9,600		11,600
4	4	(2) Pay of British soldiers		10,740		10,390
131	131	(3) Pay of establishments		60,000		60,000
26	26	(4) Pay of principal and other instructional staff		1,00,000		1,00,000
		(5) Kit and clothing allowances		310		400
		(6) Miscellaneous allowances and expenses		1,86,000		1,77,610
		Deduct—Emergency cut in pay. . . . .		..		..
		TOTAL MINOR HEAD (h)	3,61,737	3,66,650	3,67,000	3,60,000
		Carried over .	20,53,604	20,62,130	20,69,000	20,19,800

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

2. The number of pupils is 530.

Budget 1937-38 is Rs. .07 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

Numbers,		Accounts,	Budget	Revised	Budget
1936-	1937s	1935-36.	Estimate,	Estimate,	Estimate,
37,	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		20,53,604	20,62,130	20,69,000	20,19,800

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

Detailed heads—

3	3	(1) Pay of British soldiers	9,670		9,430
1	1	(2) Pay of hospital establishment	180		180
1	1	(3) Pay of principal and other instructional staff	6,000		6,000
		(4) Kit and clothing allowances	270		280
		(5) Miscellaneous allowances and expenses .	17,600		17,110
		<i>Deduct</i> —Emergency cut in pay:	..		..
TOTAL MINOR HEAD (4) .		33,916	33,720	32,000	33,000

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

Detailed heads—

1	1	(1) Pay of officers	13,000		15,000
2	2	(2) Pay of British soldiers	8,320		8,180
61	61	(3) Pay of Indian officers and other ranks and establishments	27,480		26,600
16	16	(4) Pay of principal and other instructional staff.	1,00,000		1,00,000
		(5) Kit and clothing allowances	180		180

Carried over .	{	1,48,930	1,49,960
	{	20,87,520	20,95,850
	{	21,01,000	20,52,800

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

Budget 1937-38 is Rs. 06 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

Numbers. 1936- 1937. 27. 38.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
		Ra.	Ra.	Ra.	Ra.
Brought forward .		20,87,520	20,95,850	21,01,000	20,52,800
SUB-HEAD B.—EDUCATION —contd.			1,48,980		1,49,960
MINOR HEAD (j)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.—contd.					
Detailed heads—					
(6) Miscellaneous allowances and expenses			69,000		62,040
Deduct—Emergency cut in pay . . . . .			..		..
TOTAL MINOR HEAD (j) .		2,16,580	2,17,980	2,10,000	2,12,000
MINOR HEAD (k)—KITCHENER COLLEGE, NOWGONG.					
Detailed heads—					
5	5	(1) Pay of officers	55,790		55,260
4	8	(2) Pay of British soldiers	10,120		16,270
54	47	(3) Pay of Indian officers and other ranks and establishments	16,450		13,360
(4) Kit and clothing allowances			480		600
(5) Miscellaneous allow- ances and expenses			4,000		3,370
Deduct—Emergency cut in pay . . . . .			..		..
TOTAL MINOR HEAD (k)		61,031	1,86,810	92,000	83,860
MINOR HEAD (l)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR.					
Detailed heads—					
1	1	(1) Pay of Officers	15,560		16,000
1	2	(2) Pay of British soldiers	7,750		8,500
51	54	(3) Pay of Indian officers and other ranks and establishments	30,560		29,610
3	3	(4) Pay of other instructional staff	2,640		2,520
(5) Kit and clothing allowances			8,780		8,200
(6) Miscellaneous allowances and expenses			28,000		26,170
Deduct—Emergency cut in pay . . . . .			..		..
TOTAL MINOR HEAD (l)		91,552	93,200	96,000	91,000
Carried over		24,56,683	24,93,960	24,99,000	24,44,660

ADMINISTRATIVE SERVICES—contd**EXPLANATIONS.**

Minor Head (k).—Kitchener College.—The object of the Kitchener college is to enable selected Indian 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. The outturn of the college is 60 students per annum.

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

MAIN HEAD 2.—

Numbers. 1936-1937. 37. 38.		Accounts, 1935-36. Ra.	Budget Estimate, 1936-37. Ra.	Revised Estimate, 1936-37. Ra.	Budget Estimate, 1937-38. Ra.
	Brought forward	24,56,683	24,93,960	24,99,000	24,44,660
SUB-HEAD B.—EDUCATION					
—contd.					
MINOR HEAD (m)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHKLUM.					
Detailed heads—					
1	1 (1) Pay of officers . . .		14,760		14,200
1	2 (2) Pay of British soldiers		7,690		6,900
56	56 (3) Pay of Indian officers and other ranks and establishments . . .		32,350		32,530
3	3 (4) Pay of other instructional staff . . .		2,280		2,100
	(5) Kit and clothing allow- ances		9,420		9,450
	(6) Miscellaneous allow- ances and expenses		31,190		32,820
	Deduct—Emergency out in pay . . . . .		..		..
	TOTAL MINOR HEAD (m).	92,133	97,690	1,05,000	98,000
MINOR HEAD (n)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.					
1	1 (1) Pay of officers. . .		15,480		15,480
1	2 (2) Pay of British soldiers		8,910		8,800
51	51 (3) Pay of Indian officers and other ranks and establish- ments		27,000		26,390
4	4 (4) Pay of other instructional staff . . .		2,820		2,700
	(5) Kit and clothing allowances		8,800		7,380
	(6) Miscellaneous allow- ances and expenses . . .		21,000		21,250
	Deduct—Emergency out in pay . . . . .		..		..
	TOTAL MINOR HEAD (n) .	78,345	84,010	84,000	82,000
	Carried over	26,27,161	26,75,660	26,88,000	26,24,660

FOR THE YEAR 1937-38.

75

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

M.

MAIN HEAD 2.—

NUMBERS.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward		26,27,161	26,75,660	26,88,000	26,24,660
SUB-HEAD B.—EDUCATION					
— <i>concl'd.</i>					
MINOR HEAD (o)—INDIAN MILITARY ACADEMY, DEHRA DUN.					
Detailed heads—					
23	23	(1) Pay of officers	3,32,840		3,35,340
8	8	(2) Pay of British soldiers	28,000		30,180
160	163	(3) Pay of Indian officers and other ranks and establishments	1,35,000		1,44,030
8	8	(4) Pay of other instructional staff	2,100		1,500
		(5) Kit and clothing allowances	10,900		12,000
		(6) Miscellaneous allowances and expenses	1,68,000		1,24,290
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (o)		6,45,685	6,76,840	6,76,000	6,47,310
MINOR HEAD (p)—MISCELLANEOUS.					
Detailed heads—					
		(1) British army school scholarships	13,500		13,500
		(2) Books, maps, printing charges and technical equipment	10,000		10,000
		(3) Language rewards for British officers and men	90,000		80,000
		(4) Grants for teaching and learning English, Indian Army	25,000		25,000
		(5) Fees for children attending civil schools	14,000		14,000
		(6) Grant for libraries	16,000		15,500
		(7) Pay of officers studying in China, Japan, etc.	..		..
6		(8) Fees and allowances of examiners	65,000		66,000
		(9) Donation to Lawrence Memorial Royal Military School, Lovedale	2,10,000		2,10,000
		(10) Donations to Roman Catholic orphanages at Simla and Mussoorie	6,000		6,000
		(11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst	..		..
		<i>Deduct</i> —Emergency cut in pay	..		..
TOTAL MINOR HEAD (p)		4,40,803	4,49,500	4,49,000	4,40,000
TOTAL SUB-HEAD B.		37,13,649	38,02,000	38,13,000	37,12,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget 1937-38 is Rs. 30 lakh less than Budget 1936-37 due to anticipated economies.

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

Detailed head (9).—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

Detailed head (10).—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

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

Budget 1937-38 is Rs. 10 lakh less than Budget 1936-37 due to the separation of Burma.

MAIN HEAD 2.—

Numbers.			Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937- 38.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS.						
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.						
Detailed heads—						
132	129	(1) Pay of officers		22,32,000		19,63,220
250	173	(2) Pay of British soldiers.		10,33,000		8,50,000
888	924	(3) Pay of Indian officers and other ranks and establishments		9,96,000		9,50,000
1,881	1,825	(4) Pay of followers		3,56,000		4,00,000
		(5) Temporary labour		1,49,000		1,40,000
		(6) Kit and clothing al- lowances		35,000		33,000
		(7) Miscellaneous allow- ances and expenses		96,000		97,000
		<i>Deduct—Emergency out in pay . . . . .</i>		..		..
TOTAL MINOR HEAD (a)			46,20,682	48,97,000	47,18,000	44,33,220
MINOR HEAD (b)—R. I. A. S. C. RECORD OFFICE.						
Detailed heads—						
8	5	(1) Pay of officers		73,000		74,000
8	5	(2) Pay of British soldiers		31,000		25,000
67	78	(3) Pay of establishments		71,000		79,500
		(4) Kit and clothing al- lowances		600		500
		(5) Miscellaneous al- lowances and ex- penses		8,400		12,000
		<i>Deduct—Emergency out in pay . . . . .</i>		..		..
TOTAL MINOR HEAD (b).			1,92,509	1,84,000	1,81,000	1,91,000
Carried over			48,13,191	50,81,000	48,99,000	46,24,220

ADMINISTRATIVE SERVICES—*ccntd.***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 in Peshawar 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 22 million loaves of bread annually.

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

Budget 1937-38 is Rs. 4.64 lakhs less than Budget 1936-37 due mainly to the separation of Burma and savings due to reorganisation.

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

Budget 1937-38 is Rs. .07 lakh more than Budget 1936-37 due mainly to increase in establishment.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		48,13,191	50,81,000	48,99,000	46,24,220

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

MINOR HEAD (c)—SCHOOL OF COOKERY.
Detailed heads—

1	1	(1) Pay of officers . . .	8,700	9,000
4	4	(2) Pay of British soldiers . . .	13,900	11,000
7	7	(3) Pay of Indian officers and other ranks and establishments . . .	2,850	2,800
		(4) Kit and clothing allowances . . .	350	350
		(5) Miscellaneous allowances and expenses . . .	3,500	3,950
		<i>Deduct</i> —Emergency cut in pay . . .	..	..
TOTAL MINOR HEAD (c).		28,009	29,30	28,000

MINOR HEAD (d)—ANIMAL TRANSPORT.

Detailed heads—

52	47	(1) Pay of officers . . .	7,80,000	7,50,000
37	38	(2) Pay of British soldiers . . .	1,80,000	2,00,000
125	127	(3) Pay of Indian officers and other ranks and establishments . . .	26,83,400	26,61,400
9,809	9,884			
105	103			
688	685			
1,576	1,834	(4) Pay of followers . . .	1,47,000	1,47,000
771	751			
		(5) Kit and clothing allowances . . .	2,60,000	2,56,000
		(6) Deferred pay to Indian troops . . .	..	8,000
		(6) Miscellaneous allowances and expenses . . .	34,000	35,000
		(7) <i>Deduct</i> —Credits for services rendered by Government transport to M. E. S., R. A. F. and A. F. I. units . . .	2,000	2,000
		<i>Deduct</i> —Emergency cut in pay . . .	..	..
TOTAL MINOR HEAD (d).		40,83,724	40,87,400	41,10,000
Carried over .		89,24,924	91,97,700	87,07,620

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Minor Head (d)—Animal Transport.—The animal transport consists of the following :—

- (i) 13 animal transport companies (mule) (3 troops).
- (ii) 22 animal transport companies (mule) (4 troops).
- (iii) 1 animal transport company (mule) (lower establishment) (2 troops)—charged to the Government of Burma.
- (iv) 4 animal transport companies (camel) (Silladar).
- (v) Zhob local transport (camel).

In addition, there are two animal transport training companies (mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

Budget 1937-38 is Rs. 32 lakh less than Budget 1936-37 due mainly to separation of Burma.

MAIN HEAD 2.—

Numbers.			Accounts,	Budget	Revised	Budget
1936-	1937-		1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		Rs.	1936-37.	1936-37.	1937-38.
				Rs.	Rs.	Rs.
		Brought forward .	89,24,924	91,97,700	90,37,000	87,07,820
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—						
<i>contd.</i>						
MINOR HEAD (e)—MECHANICAL TRANSPORT UNITS.						
Detailed heads—						
73	73	(1) Pay of officers		11,00,000		11,55,340
155	155	(2) Pay of British soldiers and Anglo-Indians		7,00,000		5,85,590
54	54	(3) Pay of Indian officers and other ranks and establishments		27,40,000		26,14,880
3,087	3,079					
216	216					
768	760					
2,835	2,838					
432	432					
222	222	(4) Pay of followers		50,000		64,060
		(5) Kit and clothing allowances		1,53,000		1,54,160
		(6) Deferred pay to Indian troops		75,000		80,530
		(7) Miscellaneous allowances and expenses		46,000		65,420
		Deduct—Emergency cut in pay . . . . .		..		..
		TOTAL MINOR HEAD (e).	49,03,430	48,64,000	47,00,000	47,19,980
MINOR HEAD (f)—R. I. A. S. C. TRAINING GROUP.						
Detailed heads—						
16	16	(1) Pay of officers		2,50,000		2,59,430
13	12	(2) Pay of British soldiers		62,000		56,800
10	10	(3) Pay of Indian officers and other ranks, students and establishments		2,04,000		1,96,420
440	440					
17	20					
22	24					
42	42	(4) Pay of followers		7,800		8,000
		(5) Kit and clothing allowances		21,500		23,050
		(6) Deferred pay to Indian troops		2,500		2,000
		(7) Miscellaneous allowances and expenses		6,500		7,700
		(8) Deduct—Credits on account of Mechanical Transport drivers trained for the R. A. F.		4,000		4,000
		Deduct—Emergency cut in pay . . . . .		..		..
		TOTAL MINOR HEAD (f).	5,79,238	5,50,300	5,80,000	5,49,400
		Carried over	1,44,07,592	1,46,12,000	1,43,17,000	1,39,77,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Mechanical Transport Service.—The units and formations comprising the Mechanical Transport Service in peace as reorganised in August 1936 are :

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

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

Budget 1937-38 for the M. T. Services, *i.e.*, minor heads (e) to (1) is Rs. 42 lakh more than Budget 1936-37 due mainly to the reorganisation of the mobile repair units partly counter-balanced by anticipated savings.

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 consisting of a headquarter and four 30-cwt. four or six-wheeled sections each;
- (b) Four independent mechanical transport sections on the higher establishment, equipped with 3 ton six-wheeled lorries;
- (c) Four independent mechanical transport sections on the lower establishment, equipped with 3 ton six-wheeled lorries; and
- (d) Eight independent mechanical transport sections, equipped with 30 cwt., four or six-wheeled lorries.

(ii) 6 motor ambulance units each consisting of :—

- (a) Headquarters;
- (b) One motor ambulance section;
- (c) Mobilization reserve vehicles and drivers for cavalry field ambulances and field ambulances (except for No. 3 M. A. U.);
- (d) Motor ambulances and drivers for duty with military hospitals.
- (iii) Two mobile repair units each consisting of 1 Headquarters and 2 Sections.
- (iv) Headquarters, Chaklala.

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

Minor Head (f).—The R. I. A. S. C. Training Group.—The R. I. A. S. C. training group consist of one headquarters, a mechanical transport training battalion and a R. I. A. S. C. school. The function of the R. I. A. S. C. training group is to train all ranks of the Royal Indian Army Service Corps in the duties of the supply, animal transport and mechanical transport services.

Numbers.		MAIN HEAD 2.—			
1936.	1937.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
27.	38.	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,44,07,592	1,46,12,000	1,43,17,000	1,39,77,000
SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS— contd.					
MINOR HEAD (g)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
14	14	(1) Pay of officers	2,40,000		2,50,000
8	8	(2) Pay of British soldiers	42,000		44,000
21	21	(3) Pay of establish-			
12	12	ments	24,500		23,600
2	2				
13	13	(4) Pay of followers	2,300		2,400
		(5) Kit and clothing			
		allowances	1,500		1,500
		(6) Deferred pay to Indian			
		troops	500		500
		(7) Miscellaneous allow-			
		ances and expenses	3,500		4,000
		Deduct—Emergency out			
		in pay . . . . .	..		..
TOTAL MINOR HEAD (g)		3,35,016	3,14,300	3,22,000	3,26,000
MINOR HEAD (h)—HEADQUARTERS MAINTENANCE GROUP, M. T.					
Detailed heads—					
4	5	(1) Pay of officers	81,000		88,500
4	3	(2) Pay of British soldiers	22,000		13,500
..	..	(3) Pay of Indian officers			
		and other ranks and			
		establishments	80,000		2,50,000
31	31	(4) Temporary Labour . . . . .	..		..
20	20	(5) Kit and clothing			
47	211	allowances	2,800		6,730
19	27	(6) Deferred pay to			
		Indian troops	2,400		770
		(7) Repairs to mechanical			
		transport vehicles . . . . .	..		2,500
		(8) Miscellaneous allow-			
		ances and expenses	4,000		4,000
		Deduct—Emergency out			
		in pay . . . . .	..		..
TOTAL MINOR HEAD (h)		1,79,987	1,92,200	2,24,000	3,66,000
Carried over		1,49,22,595	1,51,18,500	1,48,63,000	1,46,69,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936.	1937.	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.	Rs.	1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,49,22,595	1,51,18,500	1,48,63,000	1,46,69,000

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

Detailed heads—

18	27	(1) Pay of officers . . .	3,07,500		3,35,000
84	76	(2) Pay of British soldiers . . .	4,06,000		2,90,000
6	6	(3) Pay of Indian officers and other ranks and establishments . . .	10,88,760		10,84,600
116	119	(4) Temporary labour . . .	29,000		28,500
94	97	(5) Kit and clothing allowances . . .	33,940		38,000
932	940	(6) Deferred pay to Indian troops . . .	4,000		3,900
131	131	(7) Miscellaneous allowances and expenses . . .	20,500		20,000
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (i)		18,55,703	18,92,700	18,00,000	18,00,000

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

Detailed heads—

5	13	(1) Pay of officers . . .	85,000		1,66,200
19	13	(2) Pay of British soldiers . . .	1,25,000		65,000
..	..	(3) Pay of Indian officers and other ranks and establishments . . .	2,23,000		2,26,500
123	125	(4) Temporary labour . . .	..		..
26	26	(5) Kit and clothing allowances . . .	3,000		3,300
90	90	(6) Deferred pay to Indian troops . . .	670		1,000
		(7) Miscellaneous allowances and expenses . . .	11,000		11,000
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (j)		4,42,524	4,47,600	4,70,000	4,73,000
Carried over		1,72,20,822	1,74,58,800	1,71,33,000	1,69,42,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS,**

Minor Head (i)—Heavy Repair Shops (M. T.).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in Heavy Repair Shop (M. T.) Class I, Chaklala. With effect from 1st April 1936, 22 vacancies per year within the present sanctioned establishment of apprentices are being filled by Anglo-Indian boys.

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

MAIN HEAD 2.

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
87.	88.	Ra.	1936-37.	1936-37.	1937-38.
			Ra.	Ra.	Ra.
Brought forward.		1,72,20,822	1,74,58,800	1,71,33,000	1,69,42,000
SUB-HEAD C.—ROYAL INDIAN					
ARMY SERVICE CORPS—					
<i>contd.</i>					
MINOR HEAD (k)—VEHICLE RESERVE					
DEPOT.					
Detailed heads—					
2	5	(1) Pay of officers	31,900		64,000
8	7	(2) Pay of British soldiers	45,000		31,000
1	2	(3) Pay of Indian officers and other ranks and establishments	90,000		1,30,000
102	242				
13	15	(4) Temporary labour	1,500		1,500
22	22				
89	91	(5) Kit and clothing allowances	6,500		12,000
		(6) Deferred pay to Indian troops	1,900		2,500
		(7) Miscellaneous allowances and expenses	3,700		4,000
		Deduct—Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (k) .		1,55,169	1,80,500	2,01,000	2,45,000
MINOR HEAD (l)—EXPERIMENTAL SECTION, M. T.					
Detailed heads—					
3	3	(1) Pay of officers	47,700		53,800
8	8	(2) Pay of British soldiers	27,500		27,200
..	..	(3) Pay of Indian officers and other ranks and establishments	24,500		22,800
9	9				
3	3	(4) Temporary labour . . . . .	..		..
13	13	(5) Kit and clothing allowances	1,400		1,300
4	4	(6) Deferred pay to Indian troops	500		500
		(7) Miscellaneous allowances and expenses	400		400
		Deduct—Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (l) .		99,648	1,02,000	1,03,000	1,06,000
MINOR HEAD (m) MILITARY LAUNCHES .			2,75,700		1,80,000
Deduct—Emergency out in pay . . . . .			..		..
TOTAL MINOR HEAD (m) .		86,421	2,75,700	1,00,000	1,80,000
		1,75,62,060	1,80,17,000	1,75,37,000	1,74,73,000
Deduct—Transfers from the Defence Reserve Fund . . . . .		..	..	..	1,80,000
TOTAL SUB-HEAD C		1,75,62,060	1,80,17,000	1,75,37,000	1,72,93,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (k).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in Heavy Repair Shop (M. T.) Class I Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

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

Minor Head (m).—Military Launches.—

Budget 1937-38 is Rs. 96 lakh less than Budget 1936-37 due to smaller provision for the replacement of military launches.

Numbers.		MAIN HEAD 2.—			
1936-1937-37. 38.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
MINOR HEAD (a)—REMOUNT DEPOTS.					
Detailed heads—					
11	14	(1) Pay of officers	1,69,750		1,92,000
14	13	(2) Pay of British soldiers and assistant surgeons	80,000		60,400
5	4	(3) Pay of Indian officers and other ranks	5,600		4,700
1,676	224	(4) Pay of permanent establishments	3,09,000		90,000
		(5) Pay of temporary establishments and labour	1,83,320		3,90,300
		(6) Kit and clothing allowance	3,000		2,320
		(7) Miscellaneous allowances and expenses	93,850		89,380
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc.	1,37,300		1,50,900
		Deduct—Emergency cut in pay . . . . .	..	..	..
		TOTAL MINOR HEAD (a)	11,06,396	9,91,820	9,80,000
MINOR HEAD (b)—CULTIVATION FARMS.					
Detailed heads—					
27	13	(1) Pay of permanent establishments	10,000		9,180
		(2) Pay of temporary establishments and labour	3,00,000		2,99,620
		(3) Miscellaneous allowances and expenses	79,740		77,200
		Deduct—Emergency cut in pay . . . . .	..	..	..
		TOTAL MINOR HEAD (b)	3,86,157	3,89,740	3,86,000
MINOR HEAD (c)—BREEDING OPERATIONS.					
Detailed heads—					
10	10	(1) Pay of officers	1,30,000		1,20,000
1	1	(2) Pay of British soldiers	4,000		4,100
5	6	(3) Pay of Indian Officers	21,800		24,400
1,182	250	(4) Pay of permanent establishments	3,13,570		1,59,200
		(5) Pay of temporary establishment and labour	11,830		1,36,390
		(6) Miscellaneous allowances and expenses	60,710		68,130
		(7) Feed of animals	22,000		25,000
		(8) Prizes and premiums paid to horse breeders from branding and covering fees	11,410		11,450
		(9) Construction, repairs and maintenance of buildings, roads and drains, etc.	30,120		33,330
		Deduct—Emergency cut in pay . . . . .	..	..	..
		TOTAL MINOR HEAD (c)	6,63,926	6,05,440	5,82,000
MINOR HEAD (d)—REMOUNT SQUADRON:					
148	148	(1) Pay of Indian officers and other ranks	46,400		43,400
		(2) Kit and clothing allowances	4,600		4,600
		TOTAL MINOR HEAD (d)	51,000	45,000	48,000
		TOTAL SUB-HEAD D	21,56,479	20,38,000	19,98,000

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

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

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

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

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,790 horses, and 330 mountain artillery mules are imported from overseas.

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

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

7. Budget 1937-38 is Rs. .42 lakh less than Budget 1936-37 due to anticipated savings.

Numbers.		MAIN HEAD 2.—			
1936-37.	1937-38.	Accounts, 1935-36.	Budget Estimate, 1936-37	Revised Estimate 1936-37.	Budget Estimate, 1937-38.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD E.—ARMY VETERINARY SERVICES.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
52	51	(1) Pay of officers	5,86,660		5,40,620
3	3	(2) Pay of British soldiers	17,000		12,000
784	780	(3) Pay of Indian officers and other ranks and establishments	3,28,440		3,37,880
89	87	(4) Pay of followers	17,000		17,000
		(5) Kit and clothing allowances	21,000		21,000
		(6) Miscellaneous allowances and expenses	21,700		22,500
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (a).		9,29,679	9,71,800	9,12,000	9,51,000
MINOR HEAD (b)—VETERINARY SCHOOLS AND CENTRAL VETERINARY LABORATORY.					
Detailed heads—					
2	4	(1) Pay of officers	37,070		75,470
1	1	(2) Pay of British soldiers	3,050		6,050
2	10	(3) Pay of Indian officers and other ranks and establishments	1,370		4,910
		(4) Kit and clothing allowances	90		220
		(5) Miscellaneous allowances and expenses	420		1,350
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (b).		48,396	42,000	45,000	88,000
MINOR HEAD (c)—VETERINARY RECORD OFFICE.					
Detailed heads—					
5	5	(1) Pay of establishment	4,500		4,050
		(2) Miscellaneous allowances and expenses	700		950
		(3) Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (c)		6,118	5,200	5,000	5,000
<i>Training of Military Veterinary students at the Punjab Veterinary College, Lahore</i>					
	
TOTAL SUB-HEAD E.		9,84,193	10,19,000	9,62,000	10,44,000

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 75,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 24 veterinary hospitals, class II, 25 branch veterinary hospitals and 9 sick lines. The staff and establishment maintained consists of 64 British officers (including a leave reserve of 5), 15 Indian Commissioned officers, 4 British other ranks, 122 veterinary assistant surgeons, 623 Indian other ranks (including 77 reservists), 57 clerical establishments and 89 followers, class I. The Indian other ranks organised into 14 sections are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals.

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 India 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.

Minor Heads (a) to (c).—Budget 1937-38 is Rs. 25 lakh more than Budget 1936-37 due mainly to increased pay of R. A. V. C. officers.

MAIN HEAD 2—

Numbers,		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—INDIAN ARMY ORD-NANCE CORPS.					
MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING.					
Detailed heads—					
89	90	(1) Pay of officers . . .	11,30,000		11,08,470
495	479	(2) Pay of British other ranks . . .	24,37,000		23,26,070
1,454	1,393	(3) Pay of Indian officers and other ranks . . .	5,26,000		5,06,180
547	526	(4) Pay of medical, clerical and menial establishments and railway staff . . .	5,80,000		5,86,000
122	117	(5) Temporary establishments in stores section . . .	11,34,000		12,68,900
		(6) Temporary establishments in workshops . . .	9,75,000		9,77,100
85	85	(7) Pay of artificers . . .	1,20,000		1,26,000
—	63	(8) Pay and allowances of Indian Armourers of the I. A. O. C. . . .	..		28,000
		(9) Kit and clothing allowances . . .	77,000		74,280
		(10) Miscellaneous allowances and expenses . . .	1,20,000		1,35,000
		(11) <i>Deduct</i> —Credit for storage charges . . .	74,000		40,000
		<i>Deduct</i> —Emergency cut in pay . . .	..		..
TOTAL MINOR HEAD (a).		69,39,849	70,25,000	71,77,000	70,96,000
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
Detailed heads—					
3	3	(1) Pay of officers . . .	41,300		45,630
4	4	(2) Pay of British Soldiers . . .	19,550		18,350
18	21	(3) Pay of Indian officers and other ranks . . .	7,000		7,210
13	14	(4) Pay of establishments . . .	14,010		15,780
		(5) Kit and clothing allowances . . .	890		790
		(6) Miscellaneous allowances and expenses . . .	1,250		1,240
		<i>Deduct</i> —Emergency cut in pay . . .	..		..
TOTAL MINOR HEAD (b).		80,948	84,000	84,000	89,000
TOTAL SUB-HEAD F. .		70,20,797	71,09,000	72,61,000	71,85,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Arsenals and Ordnance Depots.—There are at present 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 Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpore. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. 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 output of the Harness and Saddlery and Clothing Factories;
- (b) to carry out the initial inspection and chemical tests as necessary of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and
- (c) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

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

4. The provision under head 2-F (a) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O. C. establishments employed at those Headquarters amounts to Rs. 3,65,270 and Rs. 2,80,570 provided under Head 4—A (g) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

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

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1935-36 was 55. Three courses of about 3 to 5 months' duration are held yearly.

Sub-Head F.—Budget 1937-38 is Rs. 76 lakh more than Budget 1936-37 due mainly to certain reorganisations and larger provision for temporary labour consequent on the anticipated increase in stores to be handled partly counterbalanced by savings due to separation of Burma and Indianisation.

Numbers.		MAIN HEAD 2.—			
1936-37.	1937-38.	Accounts, 1935-36, Ra.	Budget Estimate, 1936-37, Ra.	Revised Estimate, 1936-37, Rs.	Budget Estimate, 1937-38, Ra.
SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
13	13		12,520		13,140
			72,620		69,030
			1,410		830
			11,130		9,600
			1,09,320		99,400
		
			2,18,318	2,07,000	1,92,000
SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION					
Detailed head—					
		
SUB-HEAD L.—MEDICAL SERVICES.					
MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS NO. 81 COMPANY, R. A. M. C.					
Detailed heads—					
508	522		74,56,110		70,42,480
413	401				
			6,82,760		6,57,420
867	803				
			25,09,680		22,31,740
321	312				
			10,65,030		10,55,760
			1,67,670		1,39,460
12,552	12,003				
			21,65,530		20,52,960
			2,40,160		2,22,120
			4,01,620		4,02,930
			80,000		78,500
			4,540		4,500
			36,940		36,770
			61,640		62,000
			6,400		6,640
		
			1,43,51,137	1,47,42,000	1,44,41,000
MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.					
			12,000		12,000
		
			10,674	12,000	12,000
			1,43,61,811	1,47,54,000	1,44,53,000
		
TOTAL SUB-HEAD L.					

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.

Budget 1937-38 is Rs. 15 lakh less than Budget 1936-37 due to reduction in the number of students owing to the decision to recruit qualified sub-assistant surgeons direct.

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

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

Sub-Head I.—Medical Services—

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 27 hospitals first class, 19 second class, 34 third class, 32 fourth class and 23 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 2.67 per cent. of British troops, 1.57 per cent. of Indian troops and 1.07 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 217 Royal Army Medical Corps officers, 311 Indian Medical Service officers, 26 Dental officers, 360 Royal Army Medical Corps other ranks, 41 Army Dental Corps other ranks, 269 nurses, 43 matrons, 316 assistant surgeons, 524 sub-assistant surgeons, 8,668 Indian Hospital Corps personnel and 3,335 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.

Budget 1937-38 is Rs. 8.86 lakhs less than Budget 1936-37 due mainly to the separation of Burma and an over-estimate in 1936-37.

Numbers,		MAIN HEAD 2.—			
1936- 87.	1937- 38.	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.					
MINOR HEAD (a)—MILITARY ACCOUNT- ANT GENERAL.					
Detailed heads—					
9	9	(1) Pay of officers .	1,38,000		1,51,000
156	222	(2) Pay of establishments	4,28,000		4,53,000
		(3) Miscellaneous .	1,22,000		1,56,300
		(4) Transportation .	25,000		30,700
		(5) Leave passage con- cessions	2,000		2,000
		Deduct—Emergency cut in pay . . . . .	..		..
		TOTAL MINOR HEAD (a).	6,29,933	7,15,000	7,93,000
 MINOR HEAD (b)—COMMANDS AND DISTRICTS OFFICES.					
Detailed heads—					
116	112	(1) Pay of officers . .	10,60,000		10,61,000
2,163	3,058	(2) Pay of establishments	57,80,000		56,05,000
		(3) Miscellaneous . .	2,08,000		2,08,000
		(4) Transportation .	2,49,000		2,36,200
		(5) Leave passage con- cessions	13,000		7,000
		(6) Charges for payment of pensions	3,31,000*		3,35,000*
		(7) Military Treasure Chests	14,000		12,800
		(8) Deduct—Credits for services rendered to other Departments, etc.	73,000		73,000
		Deduct—Emergency cut in pay . . . . .	..		..
		TOTAL MINOR HEAD (b).	75,28,479	75,82,000	73,87,000
		Carried over .	81,58,412	82,97,000	81,80,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. 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 whose functions are :—

- (i) To administer the department, under the control of the Financial Adviser, Military Finance.
- (ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.
- (iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
- (iv) To examine all general questions of accounting and audit.
- (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.
- (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.
- (vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.
- (viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

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

(3) There is also a Controller of Military Accounts for Lahore District. With this office both the pension offices previously situated at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated the Controller of Military Accounts and Pensions, Lahore. This office deals with the payment, audit and adjustment of all claims to pension, passages and service funds excepting L. O. D. and I. O. F. W. P. Funds.

Numbers.		MAIN HEAD 2.—			
1936.	1937.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
37.	38.	Rs.	Rs.	Rs.	Rs.
Brought forward .		81,53,412	82,97,000		81,80,000
SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—contd.					
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.					
Detailed heads—					
13	13	(1) Pay of officers	1,35,000		1,30,000
535	537	(2) Pay of establishments	9,27,000		9,44,000
		(3) Miscellaneous	18,000		18,000
		(4) Transportation	19,000		16,500
		(5) Leave passage concessions . . . . .	..		..
		(6) Charges for payment of pensions	12,000*		12,500*
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (c)		11,32,279	11,11,000		11,21,000
MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.					
Detailed heads—					
4	4	(1) Pay of officers	47,700		46,000
51	93	(2) Pay of establishments	1,59,500		1,68,000
		(3) Miscellaneous	6,000		8,500
		(4) Transportation	19,400		14,500
		(5) Leave passage concessions . . . . .	..		..
		(6) Percentage charges for works audit	15,400		13,000
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (d)		2,32,508	2,48,000		2,50,000
MINOR HEAD (e)—CONTROLLER OF NAVAL ACCOUNTS.					
Detailed heads—					
2	2	(1) Pay of officers	26,700		28,000
76	76	(2) Pay of establishments	1,45,500		1,49,000
		(3) Miscellaneous	3,500		3,500
		(4) Transportation	1,300		1,100
		(5) Leave passage concessions . . . . .	..		..
		(6) Deduct—Credits for services rendered to other Departments, etc.	33,000		32,600
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (e)		1,36,798	1,44,000		1,49,000
TOTAL SUB-HEAD J.		96,59,997	98,00,000	98,00,000	97,00,000

* 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.**

- (4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and I. O. D and I. O.F. W: P. Fund.
3. The cardinal principles of the existing system of accounts are:—
- (a) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).
 - (b) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
 - (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
 - (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.
4. Budget 1937-38 is Rs. 1 lakh less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by provision for increments to establishments.

DEFENCE SERVICES ESTIMATES

Numbers.		MAIN HEAD 2.—			
		Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937- 38.	Ra.	Ra.	Ra.	Ra.
SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed heads—					
7	6	(1) Pay of chaplains	65,400		49,200
		(2) Incidental expenses	2,970		3,400
		Deduct—Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (a).		63,158	68,370		62,600
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed heads—					
		(1) Pay of chaplains	2,37,600		2,25,720
		(2) Incidental expenses	18,640		16,740
TOTAL MINOR HEAD (b)		2,56,198	2,56,240		2,42,460
MINOR HEAD (c)—METHODIST CHURCH.					
Detailed heads—					
		(1) Pay of chaplains	77,100		79,670
		(2) Incidental expenses	21,170		20,170
TOTAL MINOR HEAD (c)		1,01,890	98,270		99,840
MINOR HEAD (d)—BAPTIST AND CONGRE- GATIONAL CHURCHES.					
Detailed heads—					
		(1) Pay of chaplains	23,160		23,160
		(2) Incidental expenses	3,060		3,040
TOTAL MINOR HEAD (d)		27,336	26,220		26,200
MINOR HEAD (e)—Deduct—PROPORTION- ATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVER- ABLE FROM THE ROYAL AIR FORCE					
			14,100		14,100
TOTAL SUB-HEAD K.		4,48,582	4,35,000	4,50,000	4,07,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Budget 1937-38 is Rs. 28 lakh less than Budget 1936-37 due mainly to separation of Burma and reduction in the number of chaplains.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936.	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-33.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.					
MINOR HEAD (a)—ADMINISTRATIONS.					
Detailed heads—					
82	95	(1) Pay of officers	7,20,200		5,40,000
		(2) Pay of establishments	37,000		43,360
		(3) Incidental and miscellaneous expenses	8,200		10,000
		(4) Telephones	800		1,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
		TOTAL MINOR HEAD (a)	7,45,942	7,66,200	6,93,000
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.					
Detailed heads—					
		(1) Ordinary grants-in-aid	59,800		2,05,000
		(2) Special grants-in-aid	75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers	10,33,000		9,83,000
		<i>Deduct—Receipts on above account . . . . .</i>	..		..
		TOTAL MINOR HEAD (b)	10,43,305	11,67,800	11,68,000
MINOR HEAD (c)—MILITARY ESTATES.					
Detailed heads—					
		(1) Pay of establishments	1,16,000		1,79,640
		(2) Incidental and miscellaneous expenses	78,000		90,000
		(3) Telephones	1,000		1,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
		TOTAL MINOR HEAD (c)	1,96,253	1,95,000	2,70,640
		TOTAL SUB-HEAD L.	19,85,500	21,29,000	20,56,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Administration.—The municipal administration of cantonments in India will be carried out under the provisions of the Cantonments Act, 1924, as amended by the Cantonments (Amendment) Act, 1936. The Cantonments Department is being reorganized so as to divide it 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.

Sub-Head (L).—Budget 1937-38 is Rs. '01 lakh less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increases due to the reorganisation of the Department.

MAIN HEAD 2.---

Numbers.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936-1937- 37. 38.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.				
MINOR HEAD (a)—LITRAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
35 34	(1) Pay of officers . . .	4,25,000		4,39,000
16 13	(2) Pay of British soldiers . . .	77,000		61,000
132 135	(3) Pay of permanent establishment . . .	3,00,000		3,15,000
	(4) Pay of temporary establishments and labour . . .	5,20,000		5,60,000
	(5) Kit and clothing allowances . . .	2,000		2,000
	(6) Miscellaneous . . .	25,000		27,000
	(7) Telephone charges . . .	2,000		2,000
	Deduct—Emergency cut in pay . . .	..		..
	TOTAL MINOR HEAD (a) .	13,18,597	13,51,000	14,06,000
MINOR HEAD (b)—MISCELLANEOUS.				
Detailed heads—				
	(1) Payments for services rendered by the Government Test House, Alipore . . .	7,000		16,000
	(2) Provision for small measures . . .	20,000		20,000
	TOTAL MINOR HEAD (b) .	8,189	27,000	36,000
	TOTAL SUB-HEAD M . . .	13,26,786	13,78,000	14,42,000
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA				
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.				
Detailed heads—				
28 28	(1) Pay of British soldiers . . .	61,000		63,750
6 6	(2) Pay of followers . . .	1,100		1,100
	(3) Kit and clothing allowances . . .	3,650		4,000
	(4) Miscellaneous allowances and expenses . . .	4,250		4,750
	Deduct—Emergency cut in pay . . .	..		..
	TOTAL MINOR HEAD (a) .	69,293	70,000	73,600
	Carried over . . .	69,293	70,000	73,600

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

Inspector of Small Arms, Ishapore—

- (a) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
- (b) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
- (c) instructs Indian armourers before enlistment and prior to the grant of tradesmen's certificates.

Inspector of Guns, Cossipore—

- (a) inspects the outturn of the Gun and Shell Factory;
- (b) inspects all electrical and optical stores and signal stores for the army;
- (c) inspects ordnance in the hands of troops; 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 Royal Air Force and Royal Indian Navy, and in arsenals.

Inspector of Gun Carriages and Vehicles, Jabulpore—

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

Chemical Inspector, Kirkee—

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

Proof and Experimental Officer, Balasore—

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

Controller of Chemical Defence Research, Rawalpindi—

Carries out research work in connection with chemical defence.

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

Sub-Head (M).—Budget 1937-38 is Rs. 64 lakh more than Budget 1936-37 due mainly to increased provision for temporary labour to cope with the anticipated increase in outturn of factories.

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.

Budget 1937-38 is Rs. 04 lakh more than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget	
1936-37.	1937-38.	1935-36.	Estimate,	Estimate,	Estimate,	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	69,293	70,000	72,000	73,600
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.						
MINOR HEAD (b)—RECRUITING STAFF:						
Detailed heads—						
10	10	(1) Pay of officers .		2,05,000		1,90,000
251	242	(2) Pay of Indian ranks and other establishments		95,000		91,000
		(3) Kit and clothing allowances		1,300		1,200
		(4) Miscellaneous allowances and expenses .		70,000		68,000
		Deduct—Emergency cut in pay . . . . .		..		..
		TOTAL MINOR HEAD (b).	3,51,740	3,71,300	3,72,000	3,50,200
MINOR HEAD (c)—HILL SANITARIA AND DEPOTS.						
Detailed heads—						
10	10	(1) Pay of officers				
•	•	(2) Pay of British soldiers				
		(3) Pay of establishments		1,37,000		1,40,000
		(4) Kit and clothing allowances				
		(5) Miscellaneous allowances and expenses				
		Deduct—Emergency cut in pay.				
		TOTAL MINOR HEAD (c).	1,39,715	1,37,000	1,36,000	1,40,000
		Carried over .	5,60,748	5,78,300	5,80,000	5,63,800

* 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, 3 assistant technical recruiting officers and 14 assistant recruiting officers (unseconded) for the whole year and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, 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 6 civilian clerks.

Budget 1937-38 is Rs. 21 lakh less than Budget 1936-37 due to normal fluctuations.

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.			Budget	Revised	Budget	
1936-37.	1937-38.	Account's, 1935-36.	Estimate, 1936-37.	Estimate, 1936-37.	Estimate, 1937-38.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	5,60,748	5,78,300	5,80,000	5,63,800
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—contd.						
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS.						
Detailed heads—						
3	2	(1) Pay of officers . . .	23,600		12,000	
26	23	(2) Pay of British soldiers .	75,000		88,600	
12	9	(3) Pay of establishments .	3,400		1,400	
		(4) Kit and clothing allowances . . .	2,500		1,880	
		(5) Miscellaneous allowances and expenses . . .	3,600		2,720	
		Deduct—Emergency cut in pay . . . . .	..		..
		TOTAL MINOR HEAD (d).	1,08,525	1,08,100	1,09,000	1,05,500
MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.						
Detailed heads—						
346*	346*	(1) Pay of religious teachers and other charges	99,500		98,200	
		TOTAL MINOR HEAD (e)	99,773	99,500	98,000	98,200
MINOR HEAD (f)—ANTI-MALARIAL MEASURES						
			71,241	85,000	1,68,000	83,000
MINOR HEAD (g)—VOCATIONAL TRAINING.						
Detailed heads—						
1	1	(1) Pay of officers	18,000		16,000	
1	1	(2) Pay of British soldiers	3,900		3,900	
2	2	(3) Pay of clerks	2,500		2,000	
		(4) Kit and clothing allowances	100		100	
		(5) Miscellaneous allowances and expenses	500		500	
		Deduct—Emergency cut in pay . . . . .	..		..
		TOTAL MINOR HEAD (g)	22,504	23,000	22,000	22,500
		Carried over	8,61,793	8,93,900	8,77,000	8,73,000

* 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 regimental employees.

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 a 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.

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

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.	Rs.	1936-37.	1936-37.	1937-38.
		Rs.	Ra.	Ra.	Ra.
Brought forward .		8,61,793	8,93,900	8,77,000	8,73,000

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

MINOR HEAD (A) REST CAMPS,

Detailed heads—

1	1	(1) Pay of officers . . . . .	..	..	..
4	5	(2) Pay of British soldiers	7,750		7,480
45	44	(3) Pay of Indian officers and other ranks and establishments	4,400		4,660
		(4) Pay of followers	9,020		8,590
		(5) Kit and clothing allowances	100		100
		(6) Miscellaneous allowances and expenses	830		1,360
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (A) .		21,353	22,100	20,000	22,190

MINOR HEAD (i)—MISCELLANEOUS,

Detailed heads—

		(1) Donations and grants in aid to institutions and charitable and subsistence allowances	75,000		77,810
		(2) Fees to examiners for Indian Medical Department promotion examinations	1,000		1,000
		(3) Provision for small measures	20,000		20,000

TOTAL MINOR HEAD (i) . 84,303 96,000 86,000 98,810

TOTAL SUB-HEAD N. . 9,67,449 10,12,000 9,83,000 9,94,000

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

Detailed heads—

4	3	(1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc.	50,500		30,500
		(2) Contribution towards cost of Survey of India	3,51,500		3,51,500
		(3) Special Emergency Grant	1,40,000		1,40,000
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL SUB-HEAD O. .		3,99,638	5,42,000	3,82,000	5,22,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (4)—Miscellaneous (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

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

Sub-Head 0—Miscellaneous services under the Chief of the General Staff.—The provision against item (2) is made up as follows:—

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

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

Budget 1937-38 is Rs. 20 lakh less than Budget 1936-37 due to the abolition of the appointment of the Secretary to Consul General, Meshed.

MAIN HEAD 2.—

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.					
MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.					
Detailed heads—					
			1,61,000		1,61,300
			1,000		1,000
		
		
		TOTAL MINOR HEAD (a)	1,62,000	1,62,000	1,62,300
MINOR HEAD (b)—CONTROLLED FLOUR MILLS.					
8	8		13,000		11,700
		
		TOTAL MINOR HEAD (b)	13,000	12,000	11,700
MINOR HEAD (c)—PROVISION FOR SMALL MEASURES					
			20,000	4,000	20,000
MINOR HEAD (d)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS.					
Detailed heads—					
3			38,000		43,300
5			11,100		11,800
			7,000		7,000
			2,900		2,900
		TOTAL MINOR HEAD (d)	59,000	59,000	65,000
		TOTAL SUB-HEAD P	1,71,720	2,54,000	2,59,000
SUB-HEAD Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.					
			2,00,000		2,38,000
SUB-HEAD R.—ENGLAND—					
(a) Military Training:					
			3,40,000		3,60,000
			24,000		24,000
			3,000		16,000
(b) Army Education:					
			40,000		56,000
			48,000		42,000
			40,000		44,000
			28,000		32,000
		Carried over	5,23,000		5,74,000

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.

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

MAIN HEAD 2/II.—

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward		5,23,000		5,74,000
SUB-HEAD R.—ENGLAND—contd.				
(c) Indian Army Service				
Corps:				
(1) Pay, officers		6,40,000		5,40,000
(2) Other charges		3,92,000		3,80,000
(3) Establishment, etc. of M. T. Adviser		6,000		..
(4) Leave and deputation salaries, etc.		8,000
(5) Sterling overseas pay		16,000		40,000
(d) Remount Depots:				
(1) Pay, officers		28,000		28,000
(2) Other charges		8,000		8,000
(3) Leave and deputation salaries, etc.
(e) Veterinary Services:				
(1) Pay, officers		40,000		40,000
(2) Other charges		3,000		1,000
(f) Arsenals:				
(1) Pay, officers		1,20,000		1,16,000
(2) Other charges		2,80,000		2,80,000
(3) Leave and deputation salaries, etc.		12,000		10,000
(4) Pay of Ordnance Consulting Officer's establishment.		6,000
(g) Medical Colleges—Leave and deputation salaries.				
		..		4,000
(h) Medical Services:				
(1) Pay, officers		8,00,000		7,20,000
(2) Sterling overseas pay and other charges		6,00,000		6,07,000
(3) Leave and deputation salaries, etc.		4,000		8,000
(i) Military Accounts offices:				
(1) Leave and deputation salaries, etc.		1,32,000		1,04,000
(2) Sterling overseas pay		68,000		70,000
(j) Ecclesiastical Estab- lishments:				
(1) Leave and deputation salaries, etc.		14,000		4,000
(2) Sterling overseas pay		28,000		18,000
(k) Administration of Can- tonments:				
(1) Leave and deputation salaries, etc.		96,000		1,08,000
(l) Ordnance Inspection:				
(1) Leave and deputation salaries, etc.		72,000		72,000
(2) Sterling overseas pay		64,000		68,000
(m) Grain Crushing Depots and Flour Mills:				
(1) Stores for India
(2) Leave and deputation salaries, etc.		4,000		4,000
Carried over		39,50,000		38,18,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward		39,50,000		38,18,000
SUB-HEAD R.—ENGLAND—<i>contd.</i>				
(m) Sundry Administrative Services:				
(1) Pay, Officers		60,000		86,000
(2) Other charges		40,000		40,000
Deduct—Emergency deductions from leave salaries.		..		..
TOTAL SUB-HEAD R.	40,04,411	40,50,000	40,33,000	39,44,000
SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE				
	-20,751	..	-21,000	..
TOTAL EXPENDITURE—MAIN HEAD 2	6,79,37,993	6,98,08,000	6,85,74,000	6,79,53,000
RECEIPTS —				
Sub-head A—Military Training—				
(1) Contributions from Dominion Governments towards cost of training of their officers		32,000		37,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		28,000		61,000
(3) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD A	52,170	60,000	62,000	98,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools		3,000		14,000
(2) Receipts from educational institutions		5,13,000		5,30,500
(3) Miscellaneous . . . . .		..		5,500
TOTAL SUB-HEAD B	5,12,876	5,16,000	5,25,000	5,50,000
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		4,000
(2) Miscellaneous		16,000		16,000
TOTAL SUB-HEAD C	49,958	20,000	20,000	20,000

MAIN HEAD II.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—contd.				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		11,410		11,410
(2) Miscellaneous		13,590		13,590
TOTAL SUB-HEAD—D .	1,33,119	25,000	35,000	25,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools				
(2) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD E .	47	..	..	..
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		5,000		12,000
TOTAL SUB-HEAD F .	5,964	5,000	5,000	12,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous		2,000		..
TOTAL SUB-HEAD G .	1,638	2,000	2,000	..
Sub-Head H—Central Dis- posals Organisation—				
(1) Miscellaneous . . . . .		..		..
TOTAL SUB-HEAD H .	47	..	..	..

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—<i>contd.</i>				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc.				
(2) Credits for services rendered		2,80,000		2,80,000
(3) Miscellaneous				
(4) Sale proceeds of X-Ray stores in charge of military hospitals.				
TOTAL SUB-HEAD I	2,96,492	2,80,000	2,80,000	2,80,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous		14,000		13,000
TOTAL SUB-HEAD J.	19,095	14,000	14,000	13,000
Sub-Head K—Ecclesiastical Establishments—				
(1) Miscellaneous . . . . .		..		2,000
TOTAL SUB-HEAD K . . . . .	..	..	..	2,000
Sub-Head L—Cantonments—				
(1) Receipts from class "A" lands		1,60,000		1,70,000
(2) Receipts from class "B" lands of military Estate offices		64,000		4,17,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities		1,30,000		..
(4) Miscellaneous		78,000		40,000
(5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers.		4,70,000		4,80,000
(6) Receipts from non-Cantonment lands under M. E. S. management . . . . .		..		50,000
TOTAL SUB-HEAD L	9,56,896	9,00,000	10,27,000	11,57,000

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

	Accounts, 1934-35.	Budget Estimate, 1935-36.	Revised Estimate, 1935-36.	Budget Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concd.</i>				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD M. . . .	405	..	..	..
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous . . .		1,000		1,000
TOTAL SUB-HEAD N. . . .	292	1,000	1,000	1,000
Sub-Head O—Miscellaneous services under the C. G. S.—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD O. . . .	..	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
(1) Miscellaneous . . .		..		..
TOTAL SUB-HEAD P. . . .	109	..	..	..
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . .		..		..
(2) Recoveries of Service payments . . .		..		..
(3) Hospital stoppages . . .		48,000		36,000
(4) Miscellaneous . . .		..		..
TOTAL SUB-HEAD R—England.	53,541	48,000	38,000	36,000
Sub-Head S.—Exchange . . .	—278	..	..	—
TOTAL RECEIPTS—MAIN HEAD II . . .	20,82,369	18,71,000	20,09,000	21,94,000

FOR THE YEAR 1937-38

121

EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	26,23,710	30,62,275	—4,38,565	25,76,000	31,76,000	—6,00,000	25,25,000	31,76,000	—6,51,000	24,49,000	29,78,000	—5,29,000
B.—INDIAN ARMY SERVICE CORPS	1,95,759	1,844	1,93,915	1,97,000	2,000	1,95,000	1,97,000	2,000	1,95,000	1,91,000	2,000	1,89,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,37,36,071	6,67,351	1,30,68,720	1,43,51,000	4,39,000	1,44,12,000	1,63,42,000	5,40,000	1,58,02,000	1,72,89,000	4,30,000	1,68,59,000
D.—GRASS FARMS	44,83,092	5,44,954	39,38,138	40,53,000	3,50,000	37,03,000	40,40,000	3,10,000	37,30,000	40,54,000	3,11,000	37,43,000
E.—DAIRY FARMS	31,44,489	30,41,784	1,02,705	29,81,000	29,20,000	61,000	31,40,000	30,90,000	50,000	32,62,000	31,50,000	1,12,000
F.—ENGLAND	21,56,913	...	21,56,913	23,18,000	...	23,18,000	23,91,000	3,000	23,88,000	31,04,000	...	31,04,000
G.—EXCHANGE	—11,175	...	—11,175	...	...	...	—15,000	...	—15,000	...	...	...
Deduct—Transfers from the Defence Reserve Fund.	2,63,23,859	73,18,208	1,90,10,651	2,74,76,000	68,37,000	2,05,39,000	2,91,20,000	71,21,000	2,19,99,000	3,03,49,000	68,71,000	2,34,78,000
TOTAL MAIN HEAD 3/III	2,63,23,859	73,18,208	1,90,10,651	2,74,76,000	68,37,000	2,05,39,000	2,91,20,000	71,21,000	2,19,99,000	3,03,49,000	68,71,000	2,34,78,000
									17,80,000	2,85,69,000		17,80,000
											68,71,000	2,16,98,000

EXPLANATIONS.

Budget 1937-38 is Rs. 28.89 lakhs more than Budget 1936-37 due mainly to :—

	In lakhs of rupees.
<i>Increases—</i>	
1. Factories, due mainly to increase in demands	27.30
2. Other minor increases	1.59
	<hr/> 28.89

MAIN HEAD 3.—MANUFACTURING

Numbers.			Accounts	Budget	Revised	Budget
1936-	1937.		1935-32	Estimate,	Estimate,	Estimate,
27.	28.	EXPENDITURE.	Rs.	1936-37.	1936-37.	1937-38.
				Rs.	Rs.	Rs.
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.						
MINOR HEAD (a) DEPOTS PROPER—REVENUE—						
Detailed heads—						
382	358	(1) Pay of permanent staff		4,35,570		3,83,830
210	171	(2) Pay of temporary staff		55,560		48,630
		(3) Incidental and miscellaneous expenses		30,800		25,630
		(4) Transportation		2,30,000		2,26,000
		(5) Expenditure on buildings		31,940		31,550
		(6) Depreciation transferred to capital		380		340
		(7) Materials and stores—				
		(i) Purchased locally		14,25,000		13,51,060
		(ii) Obtained from the Depot in Burma				11,000
		(8) Customs duty		2,17,000		2,06,270
		(9) Deduct—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services		15,000		10,000
		Deduct—Emergency cut in pay		..		..
TOTAL MINOR HEAD (a)				24,11,050		22,74,310
MINOR HEAD (b) DEPOTS PROPER—CAPITAL—						
Detailed heads—						
Financed from depreciation—						
		(1) Expenditure in India on plant and machinery		..		..
		(2) Expenditure in England on plant and machinery		..		..
		(3) Deduct—Depreciation		380		340
		(4) Add transfers to depreciation reserve fund		380		340
TOTAL MINOR HEAD (b)				..		..
Carried over				24,11,050		22,74,310

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 Army in India 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 Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these four medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

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

Budget 1937-38 is Rs. 1.27 lakhs less than Budget 1936-37 due mainly to the separation of Burma.

MAIN HEAD 3.—MANUFACTURING

Numbers, 1936, 1937; 37, 38,	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Brought forward .		24,11,050		22,74,310
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK- SHOPS—contd.				
MINOR HEAD (c) WORK- SHOPS—REVENUE—				
Detailed heads—				
30 30	(1) Pay of permanent staff		59,000	60,210
80 80	(2) Pay of temporary staff		27,330	30,960
	(3) Incidental and mis- cellaneous expenses		1,160	1,090
	(4) Transportation .		--	--
	(5) Expenditure on buildings		3,500	3,500
	(6) Depreciation trans- ferred to capital .		8,510	7,880
	(7) Deduct—Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services .			
	(8) Deduct—Receipts from sales of scrap and by-products .		5,000	5,500
	Deduct—Emergency out in pay		--	
TOTAL MINOR HEAD (c) .		94,500		98,140
Carried over .		25,05,550		23,72,450

FOR THE YEAR 1937-38.

127

ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD 3.—MANUFACTURING			
1936-37.	1937-38.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			25,05,550		23,72,450
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concd.					
14	14	Minor Head (d) WORKSHOPS—POWER CHARGES	8,350		8,550
		<i>Deduct—Emergency cut in pay . . . .</i>	..		..
TOTAL MINOR HEAD (d)			8,350		8,550
MINOR HEAD (e) WORKSHOPS—CAPITAL—					
Detailed heads—					
Financed from depreciation—					
(1) Expenditure in India on plant and machinery			2,190		2,850
(2) Expenditure in England on plant and machinery			2,000		10,000
(3) <i>Deduct—Depreciation</i>			8,510		7,880
(4) <i>Add or Deduct transfers to or from depreciation reserve fund</i>			4,320		4,970
TOTAL MINOR HEAD (e)			..		..
MINOR HEAD (f) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOTS AND WORKSHOPS					
			62,100		68,000
		26,23,710	25,76,000	25,25,000	[24,49,000
<i>Deduct—Transfer from the Defence Reserve Fund .</i>		..	..	..	[25,000
TOTAL SUB-HEAD A.		26,23,710	25,76,000	25,25,000	24,24,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS.					
MINOR HEAD (a)—BAKERIES.					
Detailed heads—					
010	885	(i) Pay of establishment	1,79,000		1,72,800
		(2) Kit and clothing allowances	5,500		5,700
		(3) Incidental and miscellaneous expenses	2,400		2,500
		<i>Deduct</i> —Emergency cut in pay			..
TOTAL MINOR HEAD (a)		1,85,768	1,86,900	1,87,000	1,81,000
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
28	28	(1) Pay of establishment	4,000		3,900
169	169	(2) Pay of reservists	5,650		5,650
		(3) Kit and clothing allowances	400		400
		(4) Incidental and miscellaneous expenses	50		50
		<i>Deduct</i> —Emergency cut in pay			..
TOTAL MINOR HEAD (b)		9,991	10,100	10,000	10,000
TOTAL SUB-HEAD B		1,95,759	1,97,000	1,97,000	1,91,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.					
MINOR HEAD (a)—Revenue.					
Detailed Heads—					
839	843	(1) Pay of permanent staff	26,30,550		27,09,660
		(2) Incidental and miscellaneous expenses	2,68,000		2,77,000
		(3) Transportation	4,66,000		5,36,490
		(4) Pay of temporary staff	43,19,930		48,46,720
		(5) Depreciation transferred to capital	10,36,150		11,16,000
		(6) Customs duty	4,68,000		5,61,000
		(7) Materials purchased locally including rupee tender purchases	60,52,370		83,35,130
		(8) Expenditure on buildings, etc., not chargeable to capital	7,91,000		8,58,000
		(9) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from new grants.	3,82,000		1,77,000
Carried over			1,56,50,000		1,90,63,000

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.

Sub Head (b).—Budget 1937-38 is Rs. .06 lakh less than Budget 1936-37 due to the separation of Burma.

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

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

- (1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell 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, Coesipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.
- (4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.
- (5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and numerous miscellaneous articles.
- (6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.
- (7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.
- (8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are made here too, e.g., badges and flags while repairs to colours are also undertaken at Shahjahanpur.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,58,50,000		1,90,63,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—contd.				
MINOR HEAD (a) Revenue—contd.				
<i>Detailed Heads—contd.</i>				
(10) <i>Deduct</i> —Value of purchases or work charged to works, plants and other stores financed from depreciation		8,63,000		17,36,630
(11) <i>Deduct</i> —Sale proceeds of scrap and waste		3,86,000		4,86,370
(12) <i>Deduct</i> —Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services		40,000		54,000
<i>Deduct</i> —Emergency out in pay . . . . .		..		..
TOTAL MINOR HEAD (a)		1,43,61,000		1,67,86,000
MINOR HEAD (b) Capital.				
<i>Detailed Heads—</i>				
<i>Financed from new grants.</i>				
(1) Military Engineer Services expenditure on land, works, plant, etc.		1,09,000		3,26,000
(2) Factory expenditure on land, works, plant, etc.		3,82,000		1,77,000
(3) Freight and customs duty on purchases in England . . . . .		..		..
<i>Financed from depreciation</i>				
(4) Military Engineer Services expenditure on land, works, plant, etc.		1,64,350		1,57,410
(5) Factory expenditure on land, works, plant, etc.		8,63,200		17,36,630
(6) Purchases in England		57,000		1,06,000
(7) <i>Deduct</i> —Depreciation on buildings		3,98,950		4,20,000
(8) <i>Deduct</i> —Depreciation on machinery		6,37,200		6,96,000
(9) <i>Add/Deduct</i> —Transfer to/from depreciation reserve fund		48,400		8,84,010
TOTAL MINOR HEAD (b)		4,90,000		5,03,000
	1,37,36,071	1,48,51,000	1,63,42,000	1,72,89,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund . . . . .	..	..	..	15,35,000
TOTAL SUB HEAD C.	1,37,36,071	1,48,51,000	1,63,42,000	1,57,54,000

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

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

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of any year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

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

Head 3.C (b)—Capital.—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

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

(i) to finance expansion of industrial buildings or machinery due to (a) growth of Army requirements, and (b) introduction of new methods of warfare or new measures or new or additional equipment; and

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

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

Explanations of variations—**Minor head (a)—Revenue—**

Budget 1937-38 is Rs. 24.25 lakhs more than Budget 1936-37, due mainly to

Increase—

	<i>In lakhs of rupees.</i>
1. Larger outlay based on increased demands	18.49
2. Rise in prices of materials notably metals, hides and textiles	4.50
3. Increased depreciation charges and larger payments to M. E. S. on account of establishment and tools and plant charges.	1.47
4. Increments in pay and increase in the gazetted civilian officer staff . . . . .	.79

Decrease—

Larger sale proceeds of scrap and waste	25.25
	1.00

Net decrease **24.25**

Minor head (b)—Capital—

The variation is small.

MAIN HEAD 3.—MANUFACTURING

Numbers.			Accounts.	Budget	Revised	Budget
1936.	1937.		1935-36.	Estimate,	Estimate,	Estimate,
37.	38.			1936-37.	1936-37.	1937-38.
SUB-HEAD		D.—GRASS FARMS	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (a) Revenue.				
		Detailed heads—				
		(1) Pay of Administrative staff		2,42,850		2,42,230
282	282	(2) Pay of permanent staff		3,92,000		3,96,000
		(3) Pay of temporary staff		64,500		72,000
		(4) Kit, clothing and food allowances		12,500		12,000
		(5) Incidental and miscellaneous expenses.		2,44,000		2,80,000
		(6) Transportation		2,83,000		3,00,000
		(7) General standing charges		1,77,000		2,04,000
		(8) Depreciation transferred to capital		1,12,000		1,21,000
		(9) Production charges		12,10,000		12,17,000
		(10) Purchase of fodder		12,63,000		11,96,200
		(11) Customs duty		200		200
		(12) <i>Deduct</i> —Receipts from sale of fodder to R.A.F., M.E.S., etc.		200		200
		(13) <i>Deduct</i> —Receipts from sale of condemned buildings, materials, cast animals, etc.		6,000		6,000
		(14) <i>Deduct</i> —Credits received from the Civil Departments on account of rebate of excise duty on Kerosine oil and petrol		..		..
		<i>Deduct</i> —Emergency cut in pay		..		..
TOTAL MINOR HEAD (a)				39,99,850		40,34,430
MINOR HEAD (b) Capital.						
Detailed heads—						
Financed from new grants.						
		(1) Expenditure in India on land, etc.		53,150		19,570
		(2) Expenditure in England on land, etc.				..
Financed from depreciation.						
		(3) Expenditure in India on land, etc.		2,33,440		2,17,830
		(4) Expenditure in England on land, etc.		1,12,000		1,21,000
		(5) <i>Deduct</i> —Depreciation		1,12,000		1,21,000
		(6) <i>Deduct</i> —Transfer from depreciation reserve fund		1,21,440		1,50,830
TOTAL MINOR HEAD (b)				53,150		19,570
TOTAL SUB-HEAD D			44,83,092	40,53,000	40,40,000	40,54,000

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

Head 3. D. Grass Farms.—There are 38 Grass Farms with 25 depots grouped into 5 Circles i.e. No. 1 Circle with Headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Districts, No. 2 Circle with Headquarters at Lahore Cantonment comprising Rawalpindi and Lahore Districts, No. 3 Circle with Headquarters at Meerut comprising Lucknow, Meerut, and P & A. Districts and Delhi Independent Brigade Area, No. 4 Circle with Headquarters at Quetta comprising Baluchistan District, Zhob Independent Brigade Area and Sind Independent Brigade Area, No. 5 Circle with Headquarters at Poona comprising Deccan, Bombay, and Madras Districts and Poona Independent Brigade Area, all under the control of Director of Farms and under the higher administration of the Quartermaster General.

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 1935-36 were 1,53,368 tons. Fodder is obtained partly by production and partly by purchase. During 1935-36 the quantities actually dealt with were 1,58,604 tons (including purchases by the Royal Indian Army Service Corps); of this 87,260 tons were produced at a cost of Rs. 27.11 per ton and 71,344 tons were purchased at Rs. 31.89 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 bhooa Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem gram, sugarcane and monsoon crops (juar and maize).

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

The variation is trivial.

MAIN HEAD 3—MANUFACTURING

Numbers.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937- 38.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS.					
MINOR HEAD—(a) Revenue.					
Detailed heads—					
306	313	(1) Pay of Administrative staff.	1,08,000		1,35,430
		(2) Pay of permanent staff	3,70,000		3,75,070
		(3) Pay of temporary staff	3,55,000		4,00,000
		(4) Incidental and miscellaneous expenses.	1,84,000		1,99,600
		(5) Transportation.	1,88,000		2,00,000
		(6) General standing charges	1,82,100		2,00,000
		(7) Depreciation transferred to capital	2,44,000		2,50,000
		(8) Production charges	11,71,000		12,50,000
		(9) Purchase of dairy produce	1,55,000		1,50,000
		(10) Customs duty	14,000		14,000
		(11) <i>Deduct</i> —Receipts from sale of dairy produce to R. A. F., M. E. S., etc.	100		100
		(12) <i>Deduct</i> —Receipts from condemned buildings, materials, castings, etc.	20,000		17,000
		(13) <i>Deduct</i> —Credits received from the Civil Departments on account of rebate of excise duty on Kerosene oil and petrol	..		..
		<i>Deduct</i> —Emergency cut in pay.	..		..
TOTAL MINOR HEAD (a).			29,51,000		31,57,000
MAJOR HEAD (b) Capital—					
Detailed heads—					
Financed from new grants.					
		(1) Expenditure in India on land, etc.	30,000		1,05,000
		(2) Expenditure in England on land, etc.	..		..
Financed from depreciation.					
		(3) Expenditure in India on land, etc.	3,20,550		3,49,400
		(4) Expenditure in England on land, etc.	21,000		21,000
		(5) <i>Deduct</i> —Depreciation	2,44,000		2,50,000
		(6) <i>Deduct</i> —Transfer from depreciation reserve fund	97,550		1,29,400
TOTAL MINOR HEAD (b).			30,000		1,05,000
TOTAL SUB-HEAD E.		31,44,489	29,81,000	31,40,000	32,62,000

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

Head 3. E. Dairy Farms.—There are 31 main dairies, 5 Young Stock Farms and 18 Depots grouped into 2 Circles, *i.e.*, Northern Circle with Headquarters at Lahore Cantonment comprising Peshawar, Kohat, Rawalpindi, Lahore, Waziristan, Baluchistan Districts and Zhob Independent Brigade Area and Southern Circle with Headquarters at Jubbulpore comprising Meerut, Mhow, Deccan, Bombay, Lucknow and Madras Districts, Poona Independent Brigade Area and Delhi Independent Brigade Area, all under the control of Director of Farms and under the higher administration of 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 1935-36 were 7,617 tons at an average sale rate of Rs. 0-1-9-4 per lb. and 469 tons of butter at an average sale rate of Rs. 0-15-11 per lb. These quantities represent in the case of milk 13·3 per cent sales to Government hospitals and institutions and 86·7 per cent to other customers and in the case of butter 5·4 per cent to Government hospitals and institutions and 94·6 to others (officers, troops, and families, messes and institutions).

Budget 1937-38 is Rs. 2·81 lakhs more than Budget 1936-37 due mainly to the expansion of trade and the establishment of a dairy farm at Ahmednagar.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38
	Rs.	Rs	Rs	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Stores for India—				
(1) Medical Store Depots		9,50,000		9,54,000
(2) Ordnance and Clothing Factories		13,15,000		15,98,000
(3) Grass Farms		4,000		4,000
(4) Dairy Farms		4,000		4,000
(b) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous charges		24,000		24,000
(2) Sterling overseas pay		5,000		5,000
(3) Leave and deputation salaries		12,000		4,000
(c) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous charges		16,000		20,000
(2) Leave and deputation salaries		2,60,000		2,64,000
(3) Miscellaneous expenditure— Recruitments		2,000		2,000
(4) Final pay and travelling expenses		8,000		8,000
(5) Sterling overseas pay		1,40,000		1,40,000
(6) Passage to India		8,000		8,000
(d) Grass Farms—				
(1) Pay and miscellaneous charges		40,000		36,000
(e) Dairy Farms—				
(1) Pay and Miscellaneous charges		2,000		1,000
(2) Leave and deputation salaries		20,000		24,000
(3) Final pay and travelling expenses . . . . .		..		..
(4) Sterling overseas pay		8,000		8,000
Deduct—Emergency deductions from leave salaries . . . . .		..		..
	<u>21,56,913</u>	<u>28,18,000</u>	<u>28,91,000</u>	<u>31,04,000</u>
Deduct—Transfer from the Defence Reserve Fund . . . . .	..	..	..	2,20,000
TOTAL SUB-HEAD F.—ENGLAND	<u>21,56,913</u>	<u>28,18,000</u>	<u>28,91,000</u>	<u>28,84,000</u>
SUB-HEAD G.—EXCHANGE	<u>-11,175</u>	<u>..</u>	<u>-15,000</u>	<u>..</u>
TOTAL EXPENDITURE—MAIN HEAD 3	<u>2,63,28,859</u>	<u>2,74,76,000</u>	<u>2,91,20,000</u>	<u>2,85,69,000</u>

FOR THE YEAR 1937-38.

139

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus and obsolete stores and waste.		6,000		5,500
(2) Value of supplies made and services rendered to Local Governments and non-military institu- tions, by depots proper		31,50,000		29,56,900
(3) Value of supplies made and services rendered to Local and foreign Govern- ments and non- military institutions, by workshops.		13,300		13,300
(4) Transfer of surplus from depreciation reserve fund		4,700		..
(5) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD A	30,62,275	31,76,000	31,76,000	29,78,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous		2,000		2,000
TOTAL SUB-HEAD B	1,844	2,000	2,000	2,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus and obsolete stores and waste.		1,38,000		1,10,000
(2) Value of work done for non-military depart- ments and private bodies		84,000		1,00,000
(3) Transfer of surplus from depreciation reserve fund . . . . .		..		..
(4) Miscellaneous		2,17,000		2,20,000
TOTAL SUB-HEAD C	6,67,351	4,39,000	5,40,000	4,30,000

FOR THE YEAR 1937-38.

141

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised, Estimate, 1936-37.	Budget Estimate, 1937-38.
	Ra.	Ra.	Ra.	Ra.
RECEIPTS—<i>concl'd.</i>				
INDIA—<i>concl'd.</i>				
SUB-HEAD D.—GRASS FARMS—				
1) Proceeds from sale of fodder		78,000		..
2) Proceeds from sale of vegetables		2,000		..
(3) Miscellaneous		1,20,000		1,70,000
(4) <i>Deduct</i> —Refund of excise duty on payment issues of kerosene oil and petrol . . . .		..		..
		<u>2,00,000</u>		<u>1,70,000</u>
(5) Okara Farm gross receipts		5,40,000		5,60,210
(6) <i>Deduct</i> —Okara Farm gross expenditure		<u>3,90,000</u>		<u>4,19,210</u>
(7) Net receipts from Okara Farm		1,50,000		1,41,000
TOTAL SUB-HEAD D	<u>5,44,954</u>	<u>3,50,000</u>	<u>3,10,000</u>	<u>3,11,000</u>
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		27,00,000		29,40,000
(2) Proceeds from sale of grain and fodder		1,50,000		1,30,000
(3) Miscellaneous		70,000		80,000
(4) <i>Deduct</i> —Refund of excise duty on payment issues of kerosene oil and petrol . . . .		..		..
TOTAL SUB-HEAD E	<u>30,41,784</u>	<u>29,20,000</u>	<u>30,90,000</u>	<u>31,50,000</u>
SUB-HEAD F.—ENGLAND . . . .	..	..	3,000	..
SUB-HEAD G.—EXCHANGE . . . .	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	<u>73,18,208</u>	<u>68,87,000</u>	<u>71,21,000</u>	<u>68,71,000</u>

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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 . . .	77,48,126	...	77,48,126	77,04,000	...	77,04,000	77,22,000	...	77,22,000	77,98,000	...	77,98,000
B.—STAFF OF COMMANDS . . .	81,28,368	...	81,28,368	83,39,000	...	83,39,000	82,01,000	...	82,01,000	82,86,000	...	82,86,000
C.—STAFF OF DISTRICTS AND BRIGADES . . .	82,72,999	...	82,72,999	84,65,000	...	84,65,000	82,50,000	...	82,50,000	81,04,000	...	81,04,000
MISCELLANEOUS RECEIPTS . . .	...	51,863	—51,863	...	57,000	—57,000	...	65,000	—65,000	...	53,000	—53,000
D.—ENGLAND . . .	11,45,784	980	11,44,764	10,82,000	2,000	10,30,000	10,85,000	2,000	10,83,000	9,80,000	2,000	9,78,000
E.—EXCHANGE . . .	—5,935	—4	—5,931	..	...	...	—8,000	...	—6,000	...	...	...
MAIN HEAD 4-IV	2,02,89,292	52,339	2,02,86,953	2,05,40,000	59,000	2,04,81,000	2,02,52,000	67,000	2,01,85,000	2,01,68,000	55,000	2,01,13,000

FOR THE YEAR 1937-38.

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

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

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

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

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

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

(a) Mechanical Transport (dealt with by Quartermaster-General's branch) and

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

(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.

Budget 1937-38 is Rs. 3·68 lakhs less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increases due to certain reorganisations in staff.

STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

	Army Headquarters.								
	Commander-in-Chief and Staff.	Staff of H. E. the Viceroy.	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Central Revision Section.	
<i>Commanders.</i>									
Commander-in-Chief	1	..	..	..	..	..	..	..
General Officers Commanding-in-Chief . . . . .	..	..	..	..	..	..	..	..
District Commanders . . . . .	..	..	..	..	..	..	..	..
Brigade Commanders . . . . .	..	..	..	..	..	..	..	..
<i>Staff and attached to Staff.</i>									
Generals or Lieut.-Generals . . . . .	..	..	..	1	1	1	1	..
Major Generals . . . . .	..	..	1	3	1	1	1	..
Brigadiers . . . . .	..	..	..	3	1	..	..	..
Staff officers (1st grade) . . . . .	..	..	1	5	4	1	3	..
Staff officers (2nd grade)	1	..	1	14	6	6	2	..	
Staff officers (3rd grade) . . . . .	..	..	..	15	6	4	1	..
Other officers . . . . .	..	..	..	1(3)(c)	..	1(f)	1(k)	..
<i>Services.</i>									
Directors—Major Generals . . . . .	..	..	..	..	1	1	..	..
Directors—Brigadiers . . . . .	..	..	..	..	..	2	2	..
Other Directors . . . . .	..	..	..	..	..	1	1	..
Deputy Directors . . . . .	..	..	..	..	3	4(g)	1	..
Assistant Directors . . . . .	..	..	..	..	1	3	5	..
Deputy Assistant Directors . . . . .	..	..	..	..	2	3	5	..
Staff Captains . . . . .	..	..	..	..	..	1	2	..
Inspectors . . . . .	..	..	..	..	..	1(h)	..	..
Other officers . . . . .	..	..	..	..	..	2(d)	4(i)	..
<i>Special appointments.</i>									
Assistant Military Secretaries . . . . .	..	..	..	..	..	..	..	..
Aides-de-Camp	4	8	..	..	1	..	..	..
Judge Advocate General . . . . .	..	..	..	..	..	1	..	..
Deputy Judge Advocate Generals . . . . .	..	..	..	..	..	1	..	..
Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	..	..	..
Deputy Assistant Judge Advocate Generals . . . . .	..	..	..	..	..	2	..	..
Station Staff officers, 1st Class . . . . .	..	..	..	..	..	..	..	..
Station Staff officers, 2nd & 3rd Class . . . . .	..	..	..	..	..	..	..	..
Officer Supervisors . . . . .	..	..	2	3	7(e)	5	5	..
Departmental officers, I. A. C. C. . . . .	..	..	..	..	..	1(i)	..	1(m)
Other officers	2(a)	1(b)	..	..	..	..	..	..
TOTAL	8	9	5	46	39	36	34	1	
				(3)					
Superintendents . . . . .	..	..	3	6	12	7	19	..
<i>Clerks—</i>									
1st division . . . . .	..	..	8	25	42	29	60	2
2nd division	1	..	11	20	47	29	83	7	
Indian Army Corps of Clerks (British Wing)	2	..	4	15	4	5	3	..	
3rd division (including Indian Army Corps of Clerks—Indian Wing) . . . . .	..	..	18	29	51	42	124	5
Technical . . . . .	..	..	..	5	..	6	15	2
Special appointments . . . . .	..	..	..	2	..	..	..	..
Temporary establishment . . . . .	..	..	..	..	..	3(j)	10	..
Draughtsman . . . . .	..	..	..	..	..	..	1	..
Translators . . . . .	..	..	..	6	..	..	..	..
Office servants	3	..	19	74	95	64	97	3	
Security staff . . . . .	..	..	..	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s household	1	..	..	..	..	..	..	..
"Fauji Akhbar" clerical establishment . . . . .	..	..	..	14	..	..	..	..
Wireless operators . . . . .	..	..	..	6	..	..	..	..
Assistant and Sub-Assistant Surgeons . . . . .	..	..	..	..	2	..	..	..
TOTAL	7	..	63	217	253	185	412	19	

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Principal Supply Officers' Committees.				Remarks.	
	Total.	Commands.	Districts and Brigades.	Total.	
..	1	..	..	1	(a) 1 Surgeon and 1 Personal Assistant.
..	..	4	..	4	(b) Military Secretary to H. E. the Viceroy.
..	..	..	12	12	(c) 1 Lt. Col., R. T. C., 1 Cipher officer and 2 Interpreter officers.
..	..	..	34	34	
..	4	..	..	4	(d) Chief Principal Matron and 1 additional medical officer for Army Headquarters.
..	7	3	..	10	(e) Includes 2 Deputy Assistant Directors (Civilians).
..	4	9	..	13	(f) Railway concentration officer (Civilian).
..	14	9	15	38	(g) Includes 1 Brigadier.
..	30	19	65	114	(h) Held by a Brigadier.
..	26	6	55	87	(i) Inspector of Catering
..	3(3)	1(n)	..	4(3)	(j) Employed during Delhi season only.
..	2	..	..	2	(k) Technical officer.
..	4	..	..	4	(l) 1 Chief Ordnance Mechanical Engineer, 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser.
..	2	..	..	2	(m) Director of Regulations and Forms.
..	8	10(o)	..	18	(n) Commander, Royal Tank Corps.
..	9	19	24	52	(o) Includes 4 Major-Generals.
..	10	6	61	77	(p) Remount officers.
..	3	2	4	9	(q) 12 Military Intelligence officers and 3 Station Commanders.
..	1	..	..	1	
..	6	4(p)	..	10	
..	..	4	..	4	
..	13	8	(12)	21(12)	
..	1	..	..	1	
..	1	2	..	3	
..	..	3	..	3	
..	2	3	..	5	
..	..	..	16	16	
..	..	..	(40)	(40)	
..	22	..	..	22	
..	..	..	13	17	
3	8	..	12(3)(q)	20(3)	
3	181	116	311	608	
	(3)		(55)	(58)	
..	47				
3	169				
7	205				
..	33				
6	275				
..	28				
..	2				
..	13				
..	1				
..	6				
4	359				
..	15				
..	1				
..	14				
..	6				
..	2				
20	1,176	240	756	2,172	
		(23)	(53)	(76)	

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Budget	Revised	Budget
1936-	1937-	Account	Estimate,	Estimate,	Estimate,
37.	38.	1935-36.	1936-37.	1936-37.	1937-38.
		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	1,01,260		1,01,220
6	7	(2) Pay of other officers	85,750		89,860
7	7	(3) Pay of establishment	18,270		16,450
		(4) Tour expenses of Commander-in-Chief	1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses	13,720		13,470
		(6) Grant for expenditure to be sanctioned by the Commander-in-Chief under his financial powers	50,000		50,000
		<i>Deduct</i> —Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (a)			3,79,595	4,19,000	4,21,000
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
Detailed heads—					
8	9	(1) Pay of officers	93,000		1,04,000
		(2) Miscellaneous allowances and expenses	—		..
		<i>Deduct</i> —Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (b)			88,392	93,000	1,04,000
Carried over			4,67,987	5,12,000	5,25,000

STAFF OF COMMANDS, ETC.—contd.

EXPLANATIONS.

Minor Head (b)—Budget 1937-38 is Rs. 11 lakh more than Budget 1936-37 owing to provision being made for an additional A. D. C.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers.			Budget	Revised	Budget	
1936-	1936-	Accounts,	Estimate,	Estimate,	Estimate,	
37.	37.	1935-36.	1936-37.	1936-37.	1937-38.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	4,67,937	5,12,000	5,16,000	5,25,000
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.						
Detailed heads—						
6	5	(1) Pay of officers .		1,07,000		1,05,000
63	63	(2) Pay of establishment .		1,25,000		1,30,000
		(3) Miscellaneous allowances and expenses .		25,000		25,000
		Deduct—Emergency cut in pay . . . .		..		..
		TOTAL MINOR HEAD (c) .	2,76,827	2,57,000	2,60,000	2,60,000
MINOR HEAD (d)—GENERAL STAFF BRANCH.						
Detailed heads—						
46	46	(1) Pay of officers .		9,30,400		9,10,000
203	203	(2) Pay of establishment .		3,43,000		3,47,300
		(3) Tour expenses of the Chief of the General Staff		15,000		15,000
		(4) Miscellaneous allowances and expenses .		1,62,400		1,63,000
14	14	(5) "Fauji Akhbar" establishments and other charges		79,200		90,700
		Deduct—Emergency cut in pay . . . .		..		..
		TOTAL MINOR HEAD (d) .	14,45,879	15,30,000	14,75,000	15,28,000
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
Detailed heads—						
24	24	(1) Pay of officers of the Adjutant General's branch proper .		4,38,700		4,43,070
10	10	(2) Pay of officers of Medical Directorate .		2,44,500		2,36,880
5	5	(3) Pay of officers of the Judge Advocate General's branch .		86,980		98,000
		Carried over .		7,70,880		7,77,950
			21,90,693	22,99,000	22,61,000	23,11,000

STAFF OF COMMANDS, ETC.—*contd.***EXPLANATIONS.*****Minor Head (d) General Staff Branch—***

Budget 1937-38 is Rs. .04 lakh less than budget 1936-37 due to decrease in pay of officers partly counterbalanced by an increase anticipated in respect of "Fauji Akhbar" establishments.

Minor Head (e) Adjutant General's Branch—

Budget 1937-38 is Rs. .23 lakh more than Budget 1936-37 due to the inclusion of provision for the Revision Section for the whole year instead of for one month in 1936-37 and the transfer of two clerks from the Q. M. G's branch.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 27.	1937- 38.		Rs.	Rs.	Rs.	Rs.
		Brought forward	21,90,693	22,99,000	22,51,000	23,11,000
				7,70,180		7,77,950
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—concl'd.						
Detailed heads—contd.						
158	162	(4) Pay of establishment of the Adjutant General's branch proper		2,72,000		2,89,400
79	77	(5) Pay of establishment of Medical Directorate		1,75,000		1,72,000
13	14	(6) Pay of establishment of the Judge Advocate General's Branch.		22,000		22,810
				<u>4,69,000</u>		<u>4,84,300</u>
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		53,370		54,410
		(8) Miscellaneous allowances and expenses of Medical Directorate.		29,000		28,210
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		3,960		4,000
		Deduct—Emergency cut in pay		..		..
		Deduct—Charges for Auxiliary and Territorial Forces		23,510		23,870
TOTAL MINOR HEAD (e)			<u>13,37,083</u>	<u>13,02,000</u>	<u>13,44,000</u>	<u>13,25,000</u>
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.						
Detailed heads—						
36	36	(1) Pay of officers		7,22,000		7,42,400
174	185	(2) Pay of establishment		3,38,000		3,40,300
		(3) Miscellaneous allowances and expenses		80,000		80,300
		Deduct—Emergency cut in pay		..		..
TOTAL MINOR HEAD (f).			<u>11,01,649</u>	<u>11,40,000</u>	<u>11,60,000</u>	<u>11,63,000</u>
Carried over			<u>46,29,425</u>	<u>47,41,000</u>	<u>47,55,000</u>	<u>47,99,000</u>

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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

(f) Budget 1937-38 is Rs. .23 lakh more than Budget 1936-37 due to the transfer of certain establishment from lower formation partly counterbalanced by decrease due to the transfer of 2 clerks to the Adjutant Generals's Branch.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.			Accounts,	Budget	Revised	Budget
1936-	1937-		1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	46,29,425	47,41,000	47,55,000	47,99,000
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (g)—MASTER-GENERAL OF THE ORDNANCE BRANCH.						
Detailed heads—						
21	22	(1) Pay of officers of the Master General of Ordnance branch proper		4,60,320		4,69,480
5	6	(2) Pay of officers of Contracts Directorate .		1,07,280		1,23,230
5	6	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision)		78,000		95,430
				6,45,600		6,87,190
225	228	(4) Pay of establishment of the Master General of Ordnance branch proper		4,92,000		5,03,410
105	105	(5) Pay of establishment of Contracts Directorate.		1,97,000		1,97,000
79	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision)		1,48,000		1,48,000
				8,37,000		8,48,410
				14,82,600		16,35,600
		Carried over .	46,29,425	47,41,000	47,55,000	47,99,000

STAFF OF COMMANDS, ETC.—contd.

EXPLANATIONS.

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

Budget 1937-38 is Rs. 56 lakh more than Budget 1936-37 due to an increase in the number of officers and clerks.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		46,29,425	47,41,000	47,53,000	47,99,000
			14,82,600		15,35,600
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			52,000		55,000
(8) Miscellaneous allowances and expenses of Contracts Directorate			45,000		45,000
(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)			20,400		20,400
Deduct—Emergency cut in pay			..		..
TOTAL MINOR HEAD (g).		15,53,689	16,00,000	16,33,000	16,56,000
MINOR HEAD (h)—CENTRAL REVISION SECTION.					
Detailed heads—					
1	1	(1) Pay of officers	21,600		21,600
19	19	(2) Pay of establishment	48,910		47,400
(3) Miscellaneous allowances and expenses			5,490		5,000
Deduct—Emergency cut in pay			..		..
TOTAL MINOR HEAD (h)		74,126	76,000	73,000	74,000
MINOR HEAD (i)—DIRECTOR OF REGULATIONS AND FORMS.					
Detailed heads—					
(1) Pay of establishment			8,150		8,000
(2) Miscellaneous			1,850		2,000
(3) Printing and Stationery.			11,90,000		11,77,000
Deduct—Emergency cut in pay			..		..
TOTAL MINOR HEAD (i).		14,90,886	12,00,000	12,00,000	11,87,000
MINOR HEAD (j)—PRINCIPAL SUPPLY OFFICERS' COMMITTEE, INDIA.					
Detailed heads—					
3	3	(1) Pay of officers	47,000		55,000
90	20	(2) Pay of establishment	29,000		21,000
(3) Miscellaneous allowances and expenses			11,000		6,000
			..		82,000
TOTAL SUB-HEAD A.		77,48,126	77,04,000	77,22,000	77,98,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (i)—Director of Regulations and Forms—

Budget 1937-38 is Rs. .13 lakh less than Budget 1936-37 due to reduced provision for printing and stationery.

Minor Head (j)—Principal Supply Officers' Committee, India—

Budget 1937-38 is Rs. .05 lakh less than Budget 1936-37 due to normal fluctuations.

Numbers.		MAIN HEAD 4.—ARMY HEADQUARTERS,			
1936-	1937-	Accounts,	Budget	Revised	Budget
37.	38.	1935-36.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—STAFF OF COM- MANDS.					
Detailed heads—					
113	116	(1) Pay of officers	25,72,440		25,60,300
252	240	(2) Pay of establishment			
(26)	(23)	other than menials	5,21,500		4,71,750
		(3) Pay of menials	28,500		27,830
		(4) Kit and clothing			
		allowances	7,000		6,500
		(5) Miscellaneous allow- ances and expenses	1,13,000		1,15,600
		(6) Grant for unforeseen expenditure	1,47,500		1,52,500
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
		<i>Deduct</i> —Charges for Auxiliary and Territorial Forces	50,940		48,430
TOTAL SUB-HEAD B.		31,28,368	33,39,000	32,01,000	32,86,000
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES					
Detailed heads—					
308	311	(1) Pay of officers	63,36,480		61,54,340
(57)	(55)				
812	756	(2) Pay of establishment			
(54)	(53)	other than menials	16,86,080		14,81,000
		(3) Pay of menials	70,230		67,000
		(4) Kit and clothing al- lowances	21,000		21,000
		(5) Miscellaneous allow- ances and expenses	3,76,240		3,73,000
		(6) Grant for unforeseen expenditure	1,16,000		1,08,500
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
		<i>Deduct</i> —Charges for Auxiliary and Territorial Forces	83,190		56,450
		<i>Deduct</i> —Amount recover- ed from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal	57,840		44,390
TOTAL SUB-HEAD C .		82,72,999	84,65,000	82,50,000	81,04,000

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

Budget 1937-38 is Rs. 53 lakh less than Budget 1936-37 due to the transfer to Head 4-A (f) of provision for pay charges of 2 Inspectors R. I. A. S. C., (in 1936-37 provision for the pay of these two officers was made under this head for 3½ months and under Head 4 A (f) for 8½ months) the abolition of the appointment of a G. S. O. III in the Northern Command and other minor fluctuations. The apparent increase in the number of officers is due to the fact that certain departmental officers who were hitherto shown under establishment are now shown as officers.

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

Budget 1937-38 is Rs. 3.61 lakhs less than Budget 1936-37 due mainly to the separation of Burma (4.37) partly counterbalanced by the transfer to this head of the provision for the pay charges of certain R. I. A. S. C. establishment from Supply Companies and Depots.

MAIN HEAD 4/IV.—ARMY HEADQUARTERS.

Numbers.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937. 38.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND:					
(a) Army Headquarters—					
	(1) Pay : officers . . .		2,00,000		1,60,000
	(2) Pay : other ranks . .		32,000		32,000
	(3) Leave and deputation salaries		80,000		88,000
	(4) Sterling overseas pay.		16,000		18,000
(b) Staff of Commands—					
	(1) Pay : officers		1,28,000		1,28,000
	(2) Pay : other ranks . .		40,000		40,000
(c) Staff of Districts and Brigades—					
	(1) Pay : officers		3,40,000		3,20,000
	(2) Pay : other ranks . .		1,12,000		1,12,000
(d) Staff : Overseas pay and other charges					
			84,000		82,000
	Emergency deductions from leave salaries.		..		..
TOTAL SUB-HEAD D.— ENGLAND		11,45,734	10,32,000	10,85,000	9,80,000
SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE . .		—5,935	..	—6,000	..
TOTAL EXPENDITURE— MAIN HEAD 4		2,02,89,292	2,05,40,000	2,02,52,000	2,01,68,000
Receipts—					
SUB-HEAD A.—INDIA—					
	Miscellaneous	51,363	57,000	65,000	53,000
SUB-HEAD B.—England : Staff-miscel- laneous.					
		980	2,000	2,000	2,000
SUB-HEAD C.—Exchange					
		—4	..	..	..
TOTAL RECEIPTS—MAIN HEAD IV		52,339	59,000	67,000	55,000

STAFF OF COMMANDS, ETC.—*concl.*

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

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1915-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	2,14,19,152	21,43,016	1,92,76,136	2,22,61,000	19,92,000	2,02,69,000	2,17,63,000	24,25,000	1,93,38,000	2,28,01,000	24,20,000	2,03,81,000
B¹—ANIMALS (RE-MOUNTS)	17,56,332	2,66,441	14,89,891	21,03,000	2,54,000	18,49,000	21,03,000	2,75,000	18,28,000	19,76,000	2,75,000	17,01,000
C.—INDIAN ARMY ORDNANCE CORPS	67,86,231	88,13,376	-20,27,145	66,63,000	86,60,000	-19,97,000	67,50,000	88,10,000	-20,60,000	76,81,000	93,09,000	-16,28,000
D —LITHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH	23,136	290	22,846	23,000	1,000	22,000	23,000	1,000	22,000	31,000	1,000	30,000
E—ENGLAND	34,04,309	2,24,602	31,79,707	47,20,000	4,17,000	43,03,000	49,22,000	5,31,000	43,91,000	81,99,000	3,65,000	78,34,000
F.—EXCHANGE	-17,642	-1,164	-16,478	...	...	...	-25,000	-3,000	-22,000	...	...	...
	3,33,71,518	1,14,46,561	2,19,24,957	3,57,70,000	1,13,24,000	2,44,46,000	3,55,36,000	1,20,39,000	2,34,97,000	4,06,88,000	1,23,70,000	2,83,18,000
Deduct—Transfers from the Defence Reserve Fund	...	...	...	...	...	...	...	...	...	60,70,000	...	60,70,000
TOTAL HEAD 5/V.	3,33,71,518	1,14,46,561	2,19,24,957	3,57,70,000	1,13,24,000	2,44,46,000	3,55,36,000	1,20,39,000	2,34,97,000	3,56,18,000	1,23,70,000	2,32,48,000

EXPLANATION.

The value of stock on 31st March 1936 of the following categories of stores was as given below :—

Clothing :—	Rs.
Uniforms	25,47,690
Boots, etc.	18,22,493
Necessaries	20,54,278
Cloth and other materials	56,724
Head dresses	4,87,993
Miscellaneous	33,84,320
Minor items	51,768
Total clothing	1,04,05,266
Provisions	37,27,169
Grain and salt for animals	4,99,973
Fuel and light	1,04,695
Petrol and lubricants	4,82,011

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

Provision for expenditure.

Stores, equipment and animals required for—	Budget Head.	1936-37.				1937-38.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		In India (including customs duty on imported stores and value of such stores debi- table 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 debttable to Remittance Accounts).	In England (at 1s. 6d. to the rupee including sea-freight packing, etc. for imported stores).				
Medical stores	depots								
and workshops	Head 3-A	16,44,000	9,50,000	15,78,330	9,54,000				
Ordnance and clothing	factories	65,77,520	13,15,000	90,02,130	15,98,009				
Grass farms	Head 3-D	16,10,000	4,000	16,45,000	4,000				
Dairy farms	Head 3-E	15,20,000	4,000	16,80,000	4,000				
		1,13,51,520	22,73,000	1,39,05,460	25,60,000				
Total provision in head 3		1,36,24,520		1,64,65,460					
Total provision in head 5 (Gross)		3,91,32,280		4,42,57,230					
Grand total of stores purchased for the army in India		5,27,56,800		6,07,22,690					

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

EXPENDITURE:	Accounts,	Budget	Revised	Budget
	1935-36.	Estimate,	Estimate,	Estimate,
	Ra.	Ra.	Ra.	Ra.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS.				
MINOR HEAD (a)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		44,63,000		41,80,050
(2) Central purchases		82,00,420		92,57,950
(3) Value of stores returned		1,000		2,000
(4) Customs duty		32,000		43,000
(5) Bonus paid under aiding scale of rations scheme		1,90,000		2,00,000
		<u>1,29,76,420</u>		<u>1,36,83,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		1,08,560		1,59,000
7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		1,860		40,000
		<u>1,10,420</u>		<u>1,99,000</u>
Net cash expenditure under (a)	1,34,17,345	<u>1,28,66,000</u>	1,32,80,000	<u>1,34,84,000</u>
MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		63,000		50,000
(2) Central purchases		32,81,000		38,55,000
(3) Value of stores returned . . . . .		..		..
		<u>33,44,000</u>		<u>39,05,000</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		..		..
		<u>..</u>		<u>..</u>
Net cash expenditure under (b)	31,00,881	<u>33,44,000</u>	34,00,000	<u>39,05,000</u>
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		20,000		20,000
(2) Central purchases		34,04,580		34,15,000
(3) Value of stores returned		8,000		3,000
(4) Customs duty . . . . .		..		..
		<u>34,32,580</u>		<u>34,28,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.		9,87,530		9,63,000
6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		..		..
(7) <i>Deduct</i> —Credits for services rendered by M. T. units to M. E. S., R.A.F. and A.F.I. units		60,000		1,00,000
(8) <i>Deduct</i> —Credit received from the Civil De- partment on account of rebate of excise duty		14,56,000		14,50,000
		<u>24,93,530</u>		<u>25,13,000</u>
Net cash expenditure under (c)	9,64,186	<u>9,59,000</u>	10,39,000	<u>9,25,000</u>
Carried over	1,74,82,412	<u>1,71,49,000</u>		<u>1,83,14,000</u>

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

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1937-38 compares with the provision in the Budget for 1936-37 as follows:—

	1936-37.	1937-38.
	Rs.	Rs.
Provisions	1,19,06,000	1,22,19,000
Grains and Salt for animals	32,37,000	37,23,000
Petrol and lubricants	8,43,350	7,72,700
Coal and firewood	10,73,560	9,63,000
Kerosine oil	2,87,150	3,57,300
Other I. A. S. C. Stores	5,21,000	6,66,500
Total	<u>1,78,68,000</u>	<u>1,87,02,000</u>

Minor Heads (a) to (f) Budget 1937-38 is Rs. 8.34 lakhs more than Budget 1936-37 due mainly to rise in prices partly counterbalanced by decreases due to the separation of Burma.

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

	Accounts. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,74,82,412	1,71,49,000		1,83,14,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases .		12,58,000		12,22,160
(2) Central purchases .		1,89,630		1,36,340
(3) Value of stores returned .		100		30
(4) Bonus paid under the sliding scale of rations scheme		6,000		6,000
		<u>14,53,730</u>		<u>13,64,530</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		26,080		25,000
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		700		2,530
		<u>26,780</u>		<u>27,530</u>
Net cash expenditure under (d) .	14,25,570	14,27,000	13,60,000	13,37,000
MINOR HEAD (e)—KEROSENE OIL.				
Detailed heads—				
(1) Local purchases .		8,000		8,000
(2) Central purchases .		5,08,800		5,70,500
(3) Value of stores returned		200		200
		<u>5,17,000</u>		<u>5,78,700</u>
(4) <i>Deduct</i> —Value of stores issued on payment to M. E. S., and R. A. F.		61,000		41,100
(5) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government . . . .		..		..
(6) <i>Deduct</i> —Credit received from the Civil Department on account of rebate of excise duty .		1,42,000		1,46,600
		<u>2,03,000</u>		<u>1,87,700</u>
Net cash expenditure under (e) .	4,26,073	3,14,000	3,75,000	3,91,000
Carried over .	1,93,34,055	1,88,90,000	..	2,00,42,000

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,93,34,055	1,88,90,000		2,00,42,000
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SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (f)—OTHER R. I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchases .		43,000		56,000
(2) Central purchases		8,93,000		10,79,000
(3) Value of stores returned		77,500		70,000
		<hr/>		<hr/>
		10,13,500		12,05,000
		<hr/>		<hr/>
(5) Deduct—Value of stores issued on payment to M. E. S., and R. A. F.		2,13,000		2,58,000
(6) Deduct—Value of stores issued on payment to other departments of the Central Government		500		7,000
		<hr/>		<hr/>
		2,13,500		2,65,000
		<hr/>		<hr/>
Net cash expenditure under (f) .	8,44,083	8,00,000	8,00,000	9,40,000
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Carried over .	2,01,78,138	1,96,90,000		2,09,82,000
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MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS M.E.S.,

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward	2,01,78,138	1,96,90,000		2,09,82,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—<i>concid</i>				
MINOR HEAD (g)—MECHANICAL TRANS- PORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases		10,97,500		10,15,500
(2) Central purchases				
(3) Value of stores return- ed				
(4) Customs duty		62,500		87,500
		<u>11,60,000</u>		<u>11,03,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.				
(6) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government.		10,000		10,000
		<u>10,000</u>		<u>10,000</u>
Net cash expenditure under (g)	<u>11,29,107</u>	<u>11,50,000</u>	<u>10,17,000</u>	<u>10,93,000</u>
MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.				
Detailed heads—				
(1) Contribution to equal- ization fund.—				
(a) For expenditure during the year.—				
(i) Cost of vehicles				4,61,590
(ii) Customs duty				1,63,410
(b) For transfer to the fund . . . . .				..
(2) Central purchases of vehicles from the grant for new measures		13,73,000		53,000
(3) Value of stores re turn- ed . . . . .				..
(4) Customs duty on vehicles purchased from the grant for new measures . . . . .				..
(5) Charges on account of subsidization of motor vehicles		48,000		48,000
		<u>14,21,000</u>		<u>7,26,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S. and R. A. F.				
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government				
Net cash expenditure under (h)	<u>1,11,907</u>	<u>14,21,000</u>	<u>4,92,000</u>	<u>7,26,000</u>
	2,14,19,152	2,22,61,000	2,17,63,000	2,28,01,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund . . . . .	..	..	..	2,05,000
TOTAL SUB-HEAD A.—R. I. A. S. C.	<u>2,14,19,152</u>	<u>2,22,61,000</u>	<u>2,17,63,000</u>	<u>2,25,96,000</u>

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

EXPLANATIONS.

Minor head (g) Mechanical Transport Stores including tyres.—

Budget 1937-38 is Rs. 57 lakh less than Budget 1936-37 based on actual requirements.

Minor head (h) Mechanical Transport Vehicles—

Budget 1937-38 is Rs. 6.95 lakh less than Budget 1936-37 due mainly to larger provision for purchases to be made in England.

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (RE-MOUNTS).				
Detailed heads				
(1) Purchase of horses .		15,55,000		15,18,450
(2) Purchase of mules .		5,30,000		4,39,950
(3) Purchase of camels .		2,000		1,200
(4) Purchase of bullocks .		16,000		16,400
		<hr/>		<hr/>
		21,03,000		19,76,000
(5) <i>Deduct</i> —Value of animals issued to other departments . . .		..		..
		<hr/>		<hr/>
Net cash expenditure (Total Sub-Head B)	17,56,332	21,03,000	21,03,000	19,76,000
		<hr/>		<hr/>
SUB-HEAD C.—INDIAN ARMY ORD-NANCE CORPS.				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases .		90,000		1,07,000
(2) Central purchases .		37,98,000		39,97,000
(3) Value of stores returned		3,00,000		2,93,000
(4) Customs duty .		2,17,000		2,80,000
(5) Expenditure on repair of mathematical instruments .		..		..
		<hr/>		<hr/>
		44,05,000		46,77,000
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		2,00,000		2,61,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Government		40,000		39,000
		<hr/>		<hr/>
		2,40,000		3,00,000
		<hr/>		<hr/>
Net expenditure under (a)	38,97,855	41,65,000	38,90,000	43,77,000
		<hr/>		<hr/>
Carried over	38,97,855	41,65,000	38,90,000	43,77,000
		<hr/>		<hr/>

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

EXPLANATIONS.

Sub-Head B.—Animals (Remounts)—

Budget 1937-38 is Rs. 1.27 lakhs less than Budget 1936-37 due to smaller number of animals to be purchased.

Sub-Head C.—Indian Army Ordnance Corps—

(a) Ordnance Stores :—

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

Funds are provided separately under the following heads for each source of supply :—

	Head.
Imported stores	High Commissioner's estimates (Head 48—Defence Services, Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory-manufactured stores	Factories budget (Head 3-C).
Central purchases and purchases under the "rupee tender" system.	Head 5.—C. (a), Ordnance stores.

Head 5.—C. (b), Clothing.

2. The main requirements included in the stores budget for 1937-38 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		5,62
(2) Harness and saddlery		12,36
(3) Camp equipment and paulins		19,21
(4) Oils, paints and chemicals		3,15
(5) Accoutrements		8,28
 <i>Warlike stores—</i>		
(1) Guns and carriages		14,51
(2) Small arm stores		15,50
(3) Machine guns		21,00
(4) Transport vehicles and bicycles		2,41
(5) Signalling equipment		6,42
(6) Engineer stores		2,59
(7) Ammunition		66,49
	<i>Clothing.</i>	
(1) Khaki drill clothing		7,48
(2) Serge clothing		8,60
(3) Foot wear		9,35
(4) Head gear		5,15
(5) Great coats, blankets, etc.		18,17
(6) Necessaries and badges		14,82

3. Certain stores are purchased locally under the financial powers of ordnance officers' funds for which are provided under Head 5.C. (a) (1) for ordnance stores and (b) (1) for clothing.

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

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward	38,97,855	41,65,000	38,90,000	43,77,000
SUB-HEAD C.—INDIAN ARMY ORD- NANCE CORPS—contd.				
MIXED HEAD (b)—CLOTHING				
Detailed heads—				
(1) Local purchases		10,000		9,900
(2) Central purchases		24,24,000		32,52,000
(3) Value of stores returned		5,000		4,400
(4) Customs duty		94,000		79,000
(5) Bonus paid for great coats		30,000		25,700
		<u>25,63,000</u>		<u>33,71,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		63,000		65,000
(7) <i>Deduct</i> —Value of stores issued on payment to other departments of the Central Gov- ernment		2,000		2,000
		<u>65,000</u>		<u>67,000</u>
Net cash expenditure under (b)	28,88,376	24,98,000	28,60,000	33,04,000
	67,86,231	66,63,000*	67,50,000	76,81,000*
<i>Deduct</i> —Transfers from the Defence Reserve Fund				
	..	..	..	5,72,000
TOTAL SUB HEAD C.	67,86,231	66,63,000	67,50,000	71,09,000
L. A. O. C.	67,86,231	66,63,000	67,50,000	71,09,000

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 8-C). The Assistant Director, Ordnance Services (Provision) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1937-38—

Ordnance Stores—	Rs.
Manufacture	1,30,78,000
Repairs	26,70,000
Clothing Stores Ordinary demands	31,96,000
TOTAL	<u>1,89,44,000</u>

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

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 2,13·80 lakhs as against only Rs. 2,03·35 lakhs (excluding new demands) required during the year 1937-38. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on consumption, which varies, and the extent to which surplus stores can be utilised.

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

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Gun mountings and transport vehicles for artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

Clothing.

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 66·40 lakhs as against only Rs. 66·29 lakhs (excluding new demands) required in 1937-38. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

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

Budget 1937-38 is Rs. 10·18 lakhs more than Budget 1936-37 due to increase in demands based on stock details.

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
(1) Customs duty		1,500		1,000
(2) Local and central purchases		21,500		30,000
TOTAL SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.	23,136	23,000	23,000	31,000
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(a) R. I. A. S. C. Stores		1,07,000		1,44,000
(b) Mechanical Transport Stores		2,50,000		3,81,000
(c) Mechanical Transport Vehicles :—				
(1) Contribution to the M. T. Equalisation Fund—				
(a) For expenditure during the year		2,20,000	..	8,75,000
(b) For transfer to the Fund				
(2) New measures				
(d) Mechanical Transport Mobilization Reserve of spare parts				35,20,000
(e) Purchase of mules and donkeys		6,38,000		3,83,000
(f) Ordnance—Arsenals and Depots		29,84,000		24,81,000
(g) Clothing Depots				
(h) Ordnance Inspection and Chemical Research		27,000		29,000
(i) Animals : (Stallions) . . . . .		..		..
(j) Stores taken to India with troops :—				
(1) Clothing		1,34,000		80,000
(2) Ordnance		3,60,000		3,06,000
	34,04,309	47,20,000	49,22,000	81,99,000
<i>Deduct—Transfers from the Defence Reserve Fund . . . . .</i>	..	..	..	42,93,000
TOTAL SUB-HEAD E.—ENGLAND	34,04,309	47,20,000	49,22,000	39,06,000
SUB-HEAD F.—Exchange on English Expenditure.	—17,642	..	—25,000	..
TOTAL EXPENDITURE—				
MAIN HEAD 5	3,33,71,518	3,57,70,000	3,55,36,000	3,56,18,000

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

EXPLANATIONS.

Sub-Head D.—Budget 1937-38 is Rs. .08 lakh more than Budget 1936-37 due mainly to anticipated increase in the stores to be handled.

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
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		50,000
(2) Grains and salt for animals		3,000		5,000
(3) Petrol and lubricants		200		100
(4) Kerosine oil		300		400
(5) Coal and firewood		500		..
(6) Miscellaneous R. I. A. S. C. Stores		2,80,000		2,35,500
(7) M. T. stores		75,000		45,000
(8) M. T. vehicles		50,000		50,000
Total Minor Head (a)		<u>4,09,000</u>		<u>3,86,000</u>
MINOR HEAD—(b) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS—				
Detailed heads—				
(1) Provisions		8,20,000		8,80,000
(2) Grains and salt for animals		80,000		80,000
(3) Petrol and lubricants		80,000		1,00,000
(4) Kerosine oil		30,000		36,000
(5) Coal and firewood		3,50,000		3,70,000
(6) Miscellaneous R. I. A. S. C. stores		10,000		8,000
(7) Recoveries on ac- count of services ren- dered by M. T. units to Non-military De- partments and others		40,000		40,000
(8) <i>Deduct</i> —Refund of excise duty on payment issues of petrol				
(9) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine		23,750		27,000
		4,250		5,000
Total Minor Head (b)		<u>13,77,000</u>		<u>14,72,000</u>
Carried over		<u>17,86,000</u>		<u>18,58,000</u>

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

EXPLANATIONS.

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

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward		17,86,000		18,58,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—contd.				
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions		1,20,000		3,35,000
(2) Grains and salt for animals		24,000		97,000
(3) Petrol and lubricants		60,000		1,00,000
(4) Kerosine oil		1,000		2,000
(5) Coal and firewood		3,000		4,000
(6) Miscellaneous R. I. A. S. C. stores		9,000		30,000
(7) M. T. stores		5,000		5,000
(8) M. T. vehicles . . . . .		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. . . . .		..		..
(10) <i>Deduct</i> —Refund of excise duty on payment issues of petrol		15,800		10,500
(11) <i>Deduct</i> —Refund of excise duty on payment issues of oil Kerosine		200		200
Total Minor Head (c)		2,06,000		5,62,000
TOTAL SUB-HEAD A	21,43,016	19,92,000	24,25,000	24,20,000
SUB HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,80,000		1,80,000
(2) Sale proceeds of cast animals, etc.		40,000		28,000
(3) Hire of officers' chargers				
(4) Sale proceeds of hides of animals		6,000		5,100
(5) Insurance fees on account of horses		8,000		9,000
(6) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		40,000		60,000
TOTAL SUB-HEAD B		2,66,441	2,54,000	2,75,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—				
Minor Head (a) Ordnance Stores—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		38,50,000		43,90,000
Carried over		38,50,000		43,90,000

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

	Accounts, 1935-36, Rs.	Budget Estimate, 1936-37, Rs.	Revised Estimate, 1936-37, Rs.	Budget Estimate, 1937-38, Rs.
Brought forward		38,50,000		43,90,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—cont'd.				
Minor Head (a) Ordnance Stores—cont'd.				
Detailed heads—cont'd.				
(2) Value of stores issued on payment to officers and others		1,80,000		1,72,000
(3) Sale proceeds of surplus and obsolete stores and waste		7,30,000		7,00,000
(4) Miscellaneous		90,000		82,000
Total Minor Head (a)		48,50,000	49,60,000	53,44,000
Minor Head (b) Clothing—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces		1,20,000		3,98,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance		35,70,000		34,18,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance				
(4) Sale proceeds of surplus and obsolete stores and waste		1,20,000		1,49,000
Total Minor Head (b)		38,10,000	38,50,000	39,65,000
TOTAL SUB-HEAD C	88,13,376	86,60,000	88,10,000	93,09,000
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of surplus and obsolete stores and waste		1,000		1,000
(2) Miscellaneous				
Total Sub-Head D,	290	1,000	1,000	1,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops.		4,12,000		3,60,000
(2) Sale of unserviceable Stores		3,000		3,000
(3) Miscellaneous		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	2,24,602	4,17,000	5,31,000	3,65,000
SUB-HEAD F.—EXCHANGE				
TOTAL RECEIPTS—MAIN HEAD V	1,14,46,561	1,13,24,000	1,20,39,000	1,23,70,000

MAIN HEAD 6/VL.—SPECIAL SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1935-37.			Budget Estimate, 1937-38.		
	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— MOHMAND BAJAUR OPERA- TIONS, 1933 .	1,452	...	1,452	...	..	...	...	...	...	...	...	...
SUB-HEAD B— DESPATCH OF CONTINGENT TO CORONATION .	...	...	...	...	...	...	...	...	...	1,50,000	...	1,50,000
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
C.—ENGLAND .	2,00,011	4,470	1,95,541	...	4,000	—4,000	...	4,000	—4,000	4,00,000	4,000	3,96,000
D.—EXCHANGE	—1,036	—22	—1,014	...	...	...	...	...	...	...	...	...
TOTAL HEAD 6/VL,	2,00,427	4,448	1,95,979	...	4,000	—4,000	...	4,000	—4,000	5,50,000	4,000	5,46,000

EXPLANATIONS.

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

Budget 1937-38 includes provision for expenditure in connection with the despatch of a contingent to attend His Majesty's Coronation in England.

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

EXPENDITURE.	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD A.—MOHWAND BAJAUR OPERATIONS, 1933 . . .	1,452	..		..
SUB-HEAD B.—DESPATCH OF CONTINGENT TO CORONATION .		..		1,50,000
SUB-HEAD C.—ENGLAND.				
(1) Contribution to the Air Ministry for Royal Air Force landing grounds in Burma . . . . .	..	..		..
(2) Despatch of Contingent to Coronation.		..		4,00,000
	2,00,011	..	..	4,00,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND .	-1,036	..	..	..
TOTAL MAIN HEAD 6 . . .	2,00,427	..	..	5,50,000
Receipts—				
Sub-Head A.—India—				
Miscellaneous . . . . .	..	..	..	..
Sub-Head B.—England	4,470	4,000	4,000	4,000
Sub-Head C.—Exchange on Receipts in England	-22	..	..	..
Total Receipts Main Head VI . . .	4,448	4,000	4,000	4,000

FOR THE YEAR 1937-38.

184

EXPLANATIONS.

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	1,78,85,051	7,38,307	1,66,47,554	1,59,56,000	6,65,000	1,52,91,000	1,62,93,000	8,00,000	1,54,93,000	1,54,87,000	8,21,000	1,46,66,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	9,86,868	63	9,86,300	7,10,000	...	7,10,000	11,15,000	...	11,15,000	7,55,000	...	7,55,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-GANTONMENT STATIONS	20,96,160	28,936	20,67,224	20,93,000	26,000	20,67,000	20,50,000	26,000	20,24,000	20,92,000	26,000	19,76,000
D.—MISCELLANEOUS	1,68,464	24,168	1,39,296	1,17,000	23,000	94,000	2,05,000	35,000	1,70,000	1,93,000	21,000	1,72,000
E.—ENGLAND	89,08,847	1,75,112	87,33,235	92,48,000	1,44,000	91,04,000	94,09,000	2,04,000	92,05,000	77,04,000	2,00,000	75,04,000
F.—EXCHANGE	—46,156	—909	—45,247	..	—	..	—49,000	—1,000	—48,000	...	...	...
	<u>2,94,94,129</u>	<u>9,65,767</u>	<u>2,85,28,362</u>	<u>2,81,24,000</u>	<u>8,58,000</u>	<u>2,72,66,000</u>	<u>2,90,23,000</u>	<u>10,64,000</u>	<u>2,79,59,000</u>	<u>2,81,41,000</u>	<u>10,68,000</u>	<u>2,50,73,000</u>
Deduct—Transfers from the Defence Reserve Fund . . . . .	...	...	...	...	...	...	...	...	...	44,000	...	44,000
TOTAL HEAD 7/VII.	<u>2,94,94,129</u>	<u>9,65,767</u>	<u>2,85,28,362</u>	<u>2,81,24,000</u>	<u>8,58,000</u>	<u>2,72,66,000</u>	<u>2,90,23,000</u>	<u>10,64,000</u>	<u>2,79,59,000</u>	<u>2,80,97,000</u>	<u>10,68,000</u>	<u>2,50,29,000</u>

FOR THE YEAR 1937-38.

152

EXPLANATIONS.

Budget 1937-38 is Rs. 21·93 lakhs less than Budget 1936-37 due mainly to—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Separation of Burma.	7·36
(2) Exclusion of provision for Aden expenditure	20·00
(3) Other miscellaneous variations, mainly exclusion of provision for expenditure in connection with the Baluchistan earthquake (net)	3·57
	<u>30·93</u>
<i>Increases—</i>	
(1) Withdrawal of certain concessions by the Railway authorities	3·00
(2) Unemployed pay of surplus Indian Army officers	6·00
	<u>9·00</u>
Net decrease	<u>21·93</u>

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37	1937-38.
		Ra.	Ra.	Ra.	Ra.
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 .	1,77,280		1,82,070
46	44	(2) Pay of British Soldiers	1,43,600		1,40,000
125	124	(3) Pay of Indian officers, other ranks, clerks and followers	80,000		86,000
		(4) Kit and clothing allowances	3,700		3,500
		(5) Miscellaneous allowances and expenses	50,800		48,200
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (a)		4,71,050	4,55,380	4,55,000	4,59,770
MINOR HEAD (b)—INDIAN TROOP SERVICE .			1,08,000		1,10,000
Deduct—Emergency cut in pay .			..		..
TOTAL MINOR HEAD (b)		1,36,055	1,08,000	1,20,000	1,10,000
Carried over		6,07,105	5,63,380	5,75,000	5,69,770

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.**EXPLANATIONS.***Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections.—*

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

The railway transport establishments which are employed at Bombay work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

*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,

Numbers. 1936-1937. 37, 38.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,07,105	5,63,380	5,75,000	5,69,770

SUB-HEAD A.—TRANSPORTATION
—*contd.*MINOR HEAD (c)—TRAVELLING AND OUT-
STATION ALLOWANCES.

Detailed heads—

(1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports.		7,94,720		7,99,050
(2) Indian Army Service Corps moves.		2,15,000		2,00,000
(3) Indian Army Veterinary Corps moves		25,820		29,000
(4) Indian Army Ordnance Corps moves		70,000		81,980
(5) Medical services (except for Medical Store Depots)		3,11,000		3,00,940
(6) Educational institutions, other than those of administrative services		80,000		80,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills		1,30,000		86,000
(8) Army Headquarters—Touring expenses		1,00,000		1,08,000
(9) Staff of Commands, Districts and Brigades—Sanctioned half yearly moves between plains and hills		1,44,000		50,000
(10) Staff of Commands, Districts and Brigades—Touring expenses		3,05,250		2,50,000
(11) Travelling allowance of officers detailed to act in privilege leave vacancies		4,500		4,500
(12) Remount depots and breeding circles		60,000		62,900
(13) Lethal stores inspectorates and chemical defence research		60,000		54,000
(14) Central disposals organisation		500		600
(15) Recruiting staff		75,000		80,000
(16) Miscellaneous services including reservists		75,000		40,000
(17) Furlough of Indian officers, Indian other ranks and enrolled followers		9,60,000		9,90,780
(18) Cantonments Department		61,000		61,000
(19) Ecclesiastical establishments		55,000		55,000
<i>Reduct.</i> —Charges for Auxiliary and Territorial Forces.		10,250		8,150
TOTAL MINOR HEAD (c)	36,92,031	35,16,540	35,00,000	33,25,600
Carried over	42,99,136	40,79,920	40,75,000	38,95,370

HOT WEATHER ESTS. AND MISCELLANEOUS—contd.

EXPLANATIONS.

Minor Head (c)—Travelling and out-station allowances.—

Budget 1937-38 is Rs. 1.91 lakhs less than Budget 1936-37 due mainly to the separation of Burma and the exclusion of the provision made in 1936-37 in connection with the Baluchistan earthquake.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Brought forward	42,99,136	40,79,920	40,75,000	38,95,370

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		13,35,000		14,00,000
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals		5,00,000		5,52,200
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments		60,000		73,000
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction		13,00,000		12,00,210
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades		3,76,000		3,85,000
(6) Furlough of Indian officers, Indian other ranks and enrolled followers		6,000		4,000
(7) Indian Army Service Corps (personnel)		1,55,730		1,49,520
(8) Indian Army Veterinary Corps (personnel)		12,040		13,000
(9) Indian Army Ordnance Corps (personnel)		38,000		30,000
(10) Medical services (personnel) except for medical store depots		1,50,040		1,30,000
(11) Miscellaneous personnel including reservists		3,10,000		1,88,950
(12) Educational institutions other than those of administrative services (personnel)		31,000		25,040
(13) Movement of animals from ports to depots		25,000		87,000
(14) Movement of country breeds on purchase to depots		35,000		11,160
		43,33,810		42,49,680
Carried over	42,99,136	40,79,920	40,75,000	38,95,370

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.

Budget 1937-38 is Ra. 1.46 lakhs more than Budget 1936-37 due mainly to the withdrawal of certain concessions in respect of 2nd class warrants (3.00) provision for larger maintenance, depreciation and construction charges (1.55) partly counterbalanced by the separation of Burma (1.25) the exclusion of provision for movements in connection with the Baluchistan earthquake and other miscellaneous variations.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	42,99,136	40,79,920	40,75,000	38,95,370
		43,33,810		42,49,080

-SUB-HEAD A.—TRANSPORTATION

—contd.

MINOR HEAD (d)—RAIL CHARGES—
—contd.

Detailed heads—

(15) Movement of animals between depots and between depots and units		1,50,000		1,50,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves		1,20,000		1,09,790
(17) All movements of stores under instructions of Director of Contracts		22,00,000		24,50,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material		7,00,000		5,00,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots		2,50,000		3,50,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots		4,50,000		4,90,000
(21) Movement of ordnance and clothing stores between ordnance establishments and units		5,00,000		4,45,000
(22) Movement of mechanical transport stores and vehicles		1,20,000		1,33,000
(23) Movement of stores, miscellaneous		1,50,000		1,00,000
(24) Empty haulage charges		1,12,000		1,00,000
(25) Maintenance, depreciation and construction charges on military stock and accounting charges		2,15,000		3,70,000

TOTAL MINOR HEAD (d)	1,01,23,237	93,00,810	97,00,000	94,46,870
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Carried over	1,44,22,373	1,33,80,730	1,37,75,000	1,33,42,240
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HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,44,22,373	1,33,80,730	1,37,75,000	1,33,42,240
SUB-HEAD A.—TRANSPORTATION				
<i>--concl.</i>				
MINOR HEAD (e)—TOUR EXPENSES OF THE G. O. C.-IN-C., COMMANDS	79,189	84,000	93,000	94,600
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.		45,000		33,000
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction		1,68,000		55,000
(3) Furlough of Indian officers and other ranks and enrolled follow- ers		25,000		19,350
(4) Other movements, personnel, all other services		39,400		29,000
(5) Movement of stores under instruc- tion of Director of contracts		33,000		60,000
(6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units		42,000		7,000
(7) Mechanical transport stores and vehicles		25,000		7,000
(8) Ordnance stores between ord- nance establishments and to and from units		45,000		30,000
(9) Miscellaneous stores including medical		25,000		10,000
<i>Deduct—Charges for Auxiliary and Territorial Forces</i>		400		350
TOTAL MINOR HEAD (f)	3,85,178	4,47,000	4,40,000	2,50,000
MINOR HEAD (g)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLON- IES (INCLUDING STATIONS OVERSEAS)	7,10,390	1,79,270	2,05,000	1,70,360
MINOR HEAD (h)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	16,57,154	17,25,000	16,40,000	14,94,800
MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).	1,31,667	1,40,000	1,40,000	1,35,000
	1,73,85,951	1,59,56,000	1,62,93,000	1,54,87,000
<i>Deduct—Transfers from the Defence Reserve Fund . . . . .</i>	..	..	..	29,000
TOTAL SUB-HEAD A.	1,73,85,951	1,59,56,000	1,62,93,000	1,54,58,000

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

Minor Head (e).—Tour expenses of the G. O. C.-in-C., Commands.

Budget 1937-38 is Rs. 11 lakh more than Budget 1936-37 based on actual requirements.

Minor Head (f)—Sea and Inland Water Charges—

Budget 1937-38 is Rs. 1.97 lakhs less than Budget 1936-37 due mainly to the separation of Burma.

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

Budget 1937-38 is Rs. 09 lakh less than Budget 1936-37 due to ordinary fluctuations.

Minor Head (h)—Leaves passage concessions to Army Officers and Warrant Officers.

Budget 1937-38 is Rs. 2.30 lakhs less than Budget 1936-37 based on anticipated requirements.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.				
MINOR HEAD (a)—HIRED TRANSPORT.	7,93,277	5,50,000	9,40,000	5,90,000
MINOR HEAD (b)—SUPPLY OF WELL WATER.				
Detailed heads—				
(1) Hire of bullocks . . . . .		..		..
(2) Temporary labour and maintenance of carts, drinking water.		60,000		55,000
TOTAL MINOR HEAD (b)	68,482	60,000	60,000	55,000
MINOR HEAD (c)—ROAD WARRANTS.	1,24,604	1,00,000	1,15,000	1,10,000
TOTAL SUB-HEAD B.	9,86,363	7,10,000	11,15,000	7,55,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Budget 1937-38 is Rs. 45 lakh more than Budget 1936-37 due mainly to larger provision in connection with training and manœuvres.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS.				
MINOR HEAD (a)—CONSERVANCY.				
<i>Detailed heads—</i>				
(1) Conservancy charges paid to Can- tonment authorities				
(2) Other conservancy charges in Cantonment stations		16,16,880		15,42,000
(3) Other conservancy charges in non-cantonment stations				
<i>Deduct—Emergency cut in pay . . . . .</i>		..		..
TOTAL MINOR HEAD (a)	16,07,439	16,16,880		15,42,000
MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.	80,669	79,000		65,000
MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS		17,000		17,000
<i>Deduct—Emergency cut in pay . . . . .</i>		..		..
TOTAL MINOR HEAD (c)	18,207	17,000		17,000
MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,03,410		4,03,590
<i>Deduct—</i>				
(i) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		20,790		22,890
(ii) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaran- teed lines connections through the Army guaranteed lines				
(iii) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes		2,700		2,700
<i>Deduct—Emergency cut in pay . . . . .</i>		..		..
TOTAL MINOR HEAD (d)	3,89,845	3,80,120		3,78,000
	20,96,160	20,93,000	20,50,000	20,02,000
<i>Deduct—Transfers from the Defence Reserve Fund . . . . .</i>	..	..	..	2,700
TOTAL SUB-HEAD C	20,96,160	20,93,000	20,50,000	20,00,000

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

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

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

Budget 1937-38 is Rs. 75 lakh less than Budget 1936-37 due mainly to the separation of Burma.

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.

(b) Budget 1937-38 is Rs. 14 lakh less than Budget 1936-37 due mainly to the separation of Burma.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Loss of cash		2,220		370
(2) Compensation for losses		15,650		28,400
(3) Payments to the Ministry of Health on account of National Health Insurance		—		..
(4) Payment to Telegraph department for care of Army Mobilisation stores		30,000		32,000
(5) Expenditure on account of families of British soldiers attached to Civil departments . . . . .		..		..
(6) Incidental and miscellaneous expenses		51,150		49,580
(7) Contribution to Provincial revenues in respect of central subjects		6,430		9,700
(8) Arrear charges unallocated		12,150		12,850
(9) Fractional differences		—690		—210
(10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment		90		60
(11) Maintenance of war graves . . . . .		..		..
(12) Provision for expenditure to be incurred in England . . . . .		..		60,250
Deduct—Emergency cut in pay . . . . .		..		..
	1,63,464	1,17,000	2,05,000	1,93,000
Deduct—Transfers from the Defence Reserve Fund . . . . .	..	..	..	13,000
TOTAL SUB-HEAD D.	1,63,464	1,17,000	2,05,000	1,80,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

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

Budget 1937-38 includes a provision of Rs. 60 lakhs for Expenditure to be incurred in England.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1934-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Indian Troop Service and cost of sea transport not charged to Troops Service or Royal Air Force		60,00,000	}	55,00,000
(b) Concession passage . .				3,56,000
(c) Land transport		30,000		28,000
(d) Contribution towards Aden expenditure		20,00,000		..
(e) Embarkation and Trans- port Staff—				
(1) Pay, officers		8,000		8,000
(2) Pay, other ranks.		16,000		18,000
(f) Transport and miscel- laneous: Miscellaneous . .		8,000		8,000
(g) Passages to India and leave concession passages —other establishments . . .		16,000		16,000
(h) Publications and mis- cellaneous		1,70,000		1,70,000
(i) Unemployed pay of surplus Indian Army officers.		10,00,000		16,00,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL SUB-HEAD E.— ENGLAND	89,08,347	92,43,000	94,09,000	77,04,000
	<hr/>	<hr/>	<hr/>	<hr/>
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPEN- DITURE.	—46,156	..	—49,000	..
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE— MAIN HEAD 7	2,94,94,129	2,81,24,000	2,90,23,000	2,60,97,000
	<hr/>	<hr/>	<hr/>	<hr/>

HOT WEATHER ESTS. AND MISCELLANEOUS —*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget, Estimate, 1937-38.
RECEIPTS.	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		90,000		1,05,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers		18,000		18,000
(3) Receipts on account of refund of passages paid in previous years to civilian officers		3,000		3,000
(4) Recoveries of table money, etc.		28,000		30,000
(5) Miscellaneous		4,31,000		5,65,000
(6) Indian troop service		95,000		1,00,000
TOTAL SUB-HEAD A	7,38,397	6,65,000	8,00,000	8,21,000
Sub-Head B.—Hired Transport and supply of well water	63	..	..	..
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		16,000		16,000
TOTAL SUB-HEAD C	28,936	26,000	26,000	26,000
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures		8,250		9,090
(2) Arrear receipts		2,610		680
(3) Fractional differences and miscellaneous		12,050		11,180
(4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment		40		50
(5) Miscellaneous		50		..
TOTAL SUB-HEAD D	24,168	23,000	135,000	21,000

DEFENCE SERVICES ESTIMATES

MAIN HEAD 7/VIL.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—concd.				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops		1,44,000	}	72,000
(2) Receipts in connection with concession passages				1,28,000
(3) Miscellaneous		..		..
(4) Recoveries of over- payments		..		..
TOTAL SUB-HEAD E.— ENGLAND	1,75,112	1,44,000	2,04,000	2,00,000
Sub-Head F.—Exchange.	—909	..	—1,000	..
TOTAL RECEIPTS—MAIN HEAD VII	9,65,767	8,58,000	10,64,000	10,68,000

FOR THE YEAR 1937-38.

229

HOT WEATHER ESTS. AND MISCELLANEOUS—*concl.*

EXPLANATIONS.

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

Sub-Head.	Accounts, 1936-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	1,13,33,806	..	1,13,33,806	1,24,84,000	...	1,24,84,000	1,29,36,000	...	1,29,36,000	1,34,35,000	...	1,34,35,000
B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	99,69,246	..	99,69,246	97,82,000	..	97,82,000	92,85,000	...	92,85,000	92,27,000	...	92,27,000
C.—MAINTENANCE AND OPERATION IN-STALLATIONS	43,22,622	..	43,22,622	42,76,000	..	42,76,000	44,00,000	...	44,00,000	41,69,000	...	41,69,000
D.—GENERAL CHARGES	28,06,199	..	28,06,199	26,55,000	...	26,55,000	28,00,000	...	28,00,000	27,06,000	...	27,06,000
E.—ESTABLISHMENT	66,13,134	..	66,13,134	70,00,000	...	70,00,000	67,50,000	...	67,50,000	67,58,000	...	67,58,000
F.—TOOLS AND PLANT	3,34,501	..	3,34,501	3,86,000	..	3,86,000	3,50,000	...	3,50,000	3,95,000	...	3,95,000
G.—WORKS (EXCLUDING EXPENDITURE IN ENGLAND)	—5,95,709	...	—5,95,709	48,000	...	48,000	—58,000	...	—58,000	3,12,000	...	3,12,000
—Deduct—ENGLISH COST OF STORES	74,487	...	74,487	69,000	...	69,000	1,07,000	...	1,07,000	3,22,000	...	3,22,000
—M. E. S. ADVANCES	16,148	..	16,148	—1,000	..	—1,000	4,000	...	4,000	...	...	...
RECEIPTS	..	33,13,812	—33,13,812	..	30,24,000	—30,24,000	...	32,51,000	—32,51,000	...	34,56,000	—34,56,000
J.—ENGLAND	4,49,010	138	4,48,872	4,05,000	1,000	4,04,000	5,41,000	1,000	5,40,000	7,24,000	1,000	7,23,000
K.—KICHANGH	—3,325	..	—2,325	...	..	..	—3,000	...	—3,000	...	...	...
	<u>3,51,72,145</u>	<u>33,13,950</u>	<u>3,18,58,195</u>	<u>3,69,66,000</u>	<u>30,25,000</u>	<u>3,39,41,000</u>	<u>3,63,98,000</u>	<u>32,52,000</u>	<u>3,36,46,000</u>	<u>3,74,04,000</u>	<u>34,57,000</u>	<u>3,39,47,000</u>
Deduct—Transfers from the Defence Reserve Fund	...	...	...	...	...	...	...	...	...	53,90,000	...	53,90,000
TOTAL	<u>3,51,72,145</u>	<u>33,13,950</u>	<u>3,18,58,195</u>	<u>3,69,66,000</u>	<u>30,25,000</u>	<u>3,39,41,000</u>	<u>3,63,98,000</u>	<u>32,52,000</u>	<u>3,36,46,000</u>	<u>3,20,14,000</u>	<u>34,57,000</u>	<u>2,85,57,000</u>

EXPLANATIONS.

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

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

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

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

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

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

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

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

EXPLANATIONS.

7. The net appropriation for Military Engineer Services during 1937-38 is Ra. 339.47 lakhs inclusive of Ra. 16.64 lakhs representing regrants of lapses on works in progress against 339.41 lakhs in 1936-37. The increase of .06 lakh is made up of the following :—

	Lakhs of Ra.
<i>Increase :—</i>	
(i) Additional provision for works counterbalanced by decrease on account of separation of Burma	9.51
(ii) Smaller transfers from Hastings Military Land Suspense Account . . . . .	.82
(iii) Larger expenditure on stores due mainly to inclusion of provision for mobilization Engineer Stores	2.64
(iv) Other variations (net)	1.32
	<hr/> 14.29
<i>Decrease :—</i>	
(i) Larger transfers from Land Sales Suspense Account	5.79
(ii) Reduction in standing charges (B to F) due mainly to the separation of Burma	8.44
	<hr/> 14.23
Net	<hr/> <hr/> .06

EXPLANATIONS.

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

The amount of re-grants for works in progress included under this sub-head is Rs. 16.02 lakhs. †

The preparation of Bills of quantities under the new system of contracts entails a certain amount of preliminary expenditure which is now provided for under a separate detailed head under this sub-head.

9. *Sub-Head B—Maintenance—Buildings, Communications, etc.*—The decrease of 5.55 lakhs is mainly due to (i) separation of Burma, and (ii) transfer of provision for replacement affecting capital values to Sub-head A—(h) Minor works to which head the expenditure is debit-able, partly counterbalanced by (i) increased expenditure on account of maintenance of civil roads of military importance in the settled districts of the N.-W. F. P. and (ii) upkeep of buildings in Baluchistan District not wholly destroyed by earthquake of 1935, which are now in temporary occupation.

10. *Sub-Head C—Maintenance and Operation—Installations, etc.*—The decrease of Rs. 1.07 lakhs is mainly due to separation of Burma (1.70) partly counterbalanced by more expenditure anticipated owing to the provision of new installations and also to increased working costs of E. & M. installations owing to more energy being generated at certain stations.

11. *Sub-Head D—General charges.*—The increase, viz., Rs. .51 lakh is mainly due to hiring of additional accommodation for officers partly counterbalanced by savings due to separation of Burma.

12. *Sub-Head E—Establishment.*—The decrease, viz., Rs. 2.42 lakhs is mainly due to separation of Burma (2.00) and less expenditure under pay of officers.

13. *Sub-Head F—Tools and Plant.*—The variation is small.

14. *Sub-Head G—Stores.*—The increase of Rs. 2.64 lakhs is mainly due to provision for mobilization engineer stores (1.94) and re-grants (.62).

15. *VIII.—M. E. S. Receipts.*—The increase of Rs. 4.32 is mainly due to more receipts from Land Sales suspense Account (5.79) partly counterbalanced by decrease due to separation of Burma (.95) and less receipts from Hastings Military Lands Suspense Account (.82).

MAIN HEAD 8.—MILITARY ENGINEER

Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
Rs.	Rs.	Rs.	Rs.

EXPENDITURE.

INDIA.

SUB-HEAD A.—WORKS—

MINOR HEAD (a).—ACCOMMODATION—

Detailed heads—

(1) Officers' quarters and messes.		22,31,000	20,57,600
(2) British troops		17,89,000	18,03,850
(3) Indian troops		17,35,000	14,40,090
(4) Miscellaneous units		6,52,500	6,69,090
(5) Auxiliary and Territorial Forces . . . . .		..	..
TOTAL MINOR HEAD (a)	48,51,432	64,07,500	59,70,630

MINOR HEAD (b).—HOSPITALS—

Detailed heads—

(1) British		3,20,000	37,000
(2) Indian		1,55,000	1,77,700
TOTAL MINOR HEAD (b)	4,81,251	4,75,000	2,14,700

MINOR HEAD (c).—BUILDINGS FOR
DEPOTS, ETC.—

Detailed heads—

(1) Training and educational institutions		68,000	83,500
(2) Ordnance Depots		60,000	1,54,500
(3) Ordnance Inspection . . . . .		..	21,000
(4) Royal Indian Army Service Corps Depots		3,88,000	12,36,000
(5) Medical Store Depots . . . . .		..	..
TOTAL MINOR HEAD (c)	5,47,178	5,16,000	14,95,000
Carried over		73,98,500	76,80,330

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward		73,98,500		76,80,330
SUB-HEAD A.—WORKS—<i>contd.</i>				
MINOR HEAD (d).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		3,88,200		5,83,580
(2) Mobilisation . . . . .		..		4,500
(3) Miscellaneous		10,00,200		14,48,600
TOTAL MINOR HEAD (d)	22,25,931	13,88,400		20,36,680
MINOR HEAD (e).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands		2,15,000		12,800
(2) Military roads in cantonments		..		..
(3) Military roads <i>ex</i> -cantonments . . . . .		..		41,900
(4) Railway sidings . . . . .		..		..
(5) Drainage		18,000		..
(6) Conservancy		90,000		1,95,000
TOTAL MINOR HEAD (e)	1,26,047	3,23,000		2,49,700
MINOR HEAD (f).—FURNITURE.	2,79,904	6,45,000		4,19,920
Carried over		97,54,900		1,03,86,630

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward		97,54,900		1,03,86,630
SUB-HEAD A.—WORKS—concl'd.				
MINOR HEAD (g).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		9,58,500		8,45,250
(2) Electrical		2,49,000		2,05,000
(3) Ice . . . . .		..		..
(4) Miscellaneous machinery		800		..
TOTAL MINOR HEAD (g)	8,67,468	12,08,300		10,50,250
MINOR HEAD (h).—MINOR WORKS	17,81,811	12,45,800		16,63,120
MINOR HEAD (i).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . . . .		..		..
(2) Other losses . . . . .		..		..
TOTAL MINOR HEAD (i)	1,72,784	..		..
Anti-malarial measures		75,000		75,000
Preliminary expenditure on accepted projects . . . . .		..		60,000
Reserve at Army headquarters for unforeseen expenditure		2,00,000		2,00,000
Deduct—Emergency cut in pay . . . . .		..		..
	1,13,33,806	1,24,84,000	1,29,36,000	1,34,35,000
Deduct—Transfers from the Defence Re- serve Fund . . . . .	..	..	..	50,78,000
TOTAL SUB-HEAD A.—WORKS	1,13,33,806	1,24,84,000	1,29,36,000	83,57,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (a).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		57,14,000*		52,12,000*
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment		2,000		2,000
TOTAL MINOR HEAD (a)		57,12,000		52,10,000
MINOR HEAD (b).—MILITARY ROADS IN CANTONMENTS				
		10,85,000		10,57,000
MINOR HEAD (c).—MILITARY ROADS IN CANTONMENTS				
		8,99,000		9,85,000*
MINOR HEAD (d).—FURNITURE				
		9,50,000		9,18,000*
MINOR HEAD (e).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		11,36,000		10,57,000
(2) <i>Deduct</i> —Receipts on account of rent, etc., from other depart- ments of the Central Govern- ment . . . . .		..		..
TOTAL MINOR HEAD (e)		11,36,000		10,57,000
<i>Deduct</i> - Emergency out in pay . . . . .		..		..
TOTAL SUB-HEAD B.—MAINTENANCE— BUILDINGS, COMMUNICATIONS, ETC.	99,69,246	97,82,000	92,85,000	92,27,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (a).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		17,25,000		16,75,000
(2) <i>Deduct</i> —Recoveries for Water Supplied to Can- tonments		10,33,000		9,83,000
(3) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,13,000		1,35,000
TOTAL MINOR HEAD (a)		5,79,000		5,57,000
MINOR HEAD (b).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		35,43,000		34,98,000
(2) <i>Deduct</i> —Recoveries from other departments of the Central Government		1,73,000		1,90,000
		33,70,000		33,08,000
Carried over		39,49,000		38,65,000
* This Comprises—				
(1) Maintenance of buildings including water supply fixtures, etc.		1936-37. 48,83,000		1937-38. 43,57,000
(2) Maintenance of internal elec- trical installations.		8,31,000		8,55,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1935-36. Ra.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Ra.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—<i>concl'd.</i>				
Brought forward		39,49,000		38,65,000
MINOR HEAD (c).—ICE		16,000		13,000
MINOR HEAD (d).—MANUFACTURES . . . . .		..		..
MINOR HEAD (e).—WORKSHOPS . . . . .		..		..
MINOR HEAD (f).—MISCELLANEOUS MACHINERY		46,000		40,000
MINOR HEAD (g).—RENEWALS		2,49,000		2,33,000
MINOR HEAD (h).—TELEPHONES		16,000		16,000
<i>Deduct—Emergency cut in pay</i> . . . . .		..		..
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	43,22,622	42,76,000	44,00,000	41,69,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (a).—RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		16,41,000		17,06,000
(2) <i>Deduct—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease</i> . . . . .		..		..
TOTAL MINOR HEAD (a)		16,41,000		17,06,000
MINOR HEAD (b).—RENT FOR LAND		1,15,000		1,12,000
MINOR HEAD (c).—RATES AND TAXES <i>Payments on account of compensation for quarters, etc.</i>		3,81,000		3,78,000
MINOR HEAD (d).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS		2,86,000		2,81,000
MINOR HEAD (e).—CARE OF VACANT BUILDINGS		1,56,000		1,53,000
MINOR HEAD (f).—MISCELLANEOUS		76,000		76,000
MINOR HEAD (g).—Unclassified charges . . . . .		..		..
TOTAL SUB-HEAD D.—GENERAL CHARGES.	28,06,199	26,55,000	28,00,000	27,06,000
SUB-HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers		31,78,000		29,77,000
(2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent		29,24,000		27,22,000
(3) Pay of engineering, clerical drawing and menial establishments—Temporary		7,26,000		9,16,000
(4) Transportation charges		5,89,000		5,77,000
(5) Payment for printing and stationery		1,65,000		1,63,000
(6) Telephones		43,000		41,000
(7) Miscellaneous		2,48,000		2,49,000
(8) Payments to other departments		56,000		42,000
(9) Credits from other departments		9,29,000		9,29,000
<i>Deduct—Emergency cut in pay</i> . . . . .		..		..
TOTAL SUB-HEAD E.—ESTABLISHMENTS	66,13,134	70,00,000	67,50,000	67,58,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (a)—MILITARY ENGINEER SERVICE EXPENDITURE		4,54,000		4,66,000
Detailed Heads—				
(1) New supplies				
(2) Repairs, renewals, carriage, etc.				
MINOR HEAD (b)—PAYMENTS TO OTHER DEPARTMENTS		4,000		4,000
MINOR HEAD (c)—CREDITS FROM OTHER DEPARTMENTS		72,000		75,000
Deduct—Emergency cut in pay		..		..
TOTAL SUB-HEAD F.—TOOLS AND PLANT	3,34,501	3,86,000	3,50,000	3,95,000
SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)				
	—5,95,709	48,000	—58,000	3,12,000
Deduct—Transfers from the Defence Reserve Fund	..	..	..	62,000
TOTAL SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND)	—5,95,709	48,000	—58,000	2,50,000
SUB HEAD H.—DEDUCT ENGLISH COST OF STORES	74,487	69,000	1,07,000	3,22,000
SUB-HEAD Q.—M. E. S. ADVANCES.	16,148	—1,000	4,000	..
SUB-HEAD J.—ENGLAND.				
(1) Pay and allowance of officers		1,80,000		1,84,000
(2) Other charges		1,16,000		1,32,000
(3) Leave and Deputation salaries, etc.		4,000		16,000
(4) Sterling overseas pay		36,000		70,000
(5) Stores for India		69,000		3,22,000
Deduct—Transfers from the Defence Reserve Fund	4,49,010	4,05,000	5,41,000	7,24,000 2,50,000
TOTAL SUB-HEAD J.—ENGLAND	4,49,010	4,05,000	5,41,000	4,74,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE	—2,325	..	—3,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES	3,51,72,145	3,69,66,000	3,68,98,000	3,20,14,000

·MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,74,000		7,31,000
(2) Furniture		45,000		44,000
(3) Internal electrical installations and hire of fans		25,000		24,000
(4) Miscellaneous		15,000		13,000
	<u>8,74,742</u>	<u>8,59,000</u>	<u>8,88,000</u>	<u>8,12,000</u>
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		2,30,000		2,08,000
(2) Electric energy		9,40,000		10,06,000
	<u>12,25,523</u>	<u>11,70,000</u>	<u>12,00,000</u>	<u>12,14,000</u>
SUB-HEAD C.—SALES OF GOVERN- MENT PROPERTY	1,67,074	1,20,000	88,000	1,26,000
SUB-HEAD D.—MISCELLANEOUS	3,27,427	3,00,000	3,00,000	2,32,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	5,53,444	2,15,000	5,81,000	7,94,000
SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT	1,65,602	3,60,000	1,94,000	2,78,000
Sub-Head G.—England—				
Miscellaneous		1,000		1,000
TOTAL SUB-HEAD G.—ENGLAND	<u>138</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Sub-Head H.—Exchange . . . . .	..	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	<u>33,13,950</u>	<u>30,25,000</u>	<u>32,52,000</u>	<u>34,57,000</u>

FOR THE YEAR 1937-38.

217

SERVICES—*concl.*

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

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES	1,27,989	..	1,27,989	1,30,000	..	1,30,000	1,30,000	...	1,30,000	1,04,000	...	1,04,000
B.—AUXILIARY FORCES	39,65,221	..	39,65,221	39,31,000	...	39,31,000	39,82,000	...	39,82,000	36,48,000	..	36,48,000
C.—TERRITORIAL FORCES—												
(a) Normal charges	16,23,043	...	16,23,043	12,78,000	..	12,78,000	12,78,000	...	12,78,000	12,25,000	..	12,25,000
(b) Civil grant	6,22,175	..	6,22,175	9,82,000	..	9,82,000	9,23,000	...	9,23,000	8,95,000	...	8,95,000
RECEIPTS	..	20,148	-20,148	..	20,000	-20,000	...	16,000	-16,000	...	18,000	-18,000
TOTAL	63,33,428	20,148	63,18,280	63,21,000	20,000	63,01,000	63,13,000	16,000	62,97,000	58,72,000	18,000	58,54,000

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 20,000 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.	11,586
4 Urban Units (one of these is wasting and does no training)	1,384
10 University Training Corps units	4,381
Indian Territorial Force, Medical Branch	100

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

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

Training is carried out as follows:—

- (i) *Provincial units.*—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.*—

73 hours drill in the first six months after enrolment and thereafter 2 hours per week during a university term, and to be embodied in camp for a period not exceeding 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.

Budget 1937-38 is Rs. 4.47 lakhs less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increased provision on the basis of actuals.

FOR THE YEAR 1937-38.

221

EXPLANATIONS.

MAIN HEAD 9/IX — AUXILIARY

NUMBERS.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.					
Detailed heads—					
	(1) Pay of officers . . .		74,180		57,800
	(2) Pay and allowances of establishments . . .		47,590		39,750
	(3) Transportation . . .		8,230		6,450
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
	TOTAL SUB-HEAD A. . .	1,27,989	1,30,000	1,30,000	1,04,000
SUB-HEAD B.—AUXILIARY FORCE.					
Detailed heads—					
48 43	(1) Pay of officers . . .		6,75,000		5,79,690
207 185	(2) Pay of British other ranks		7,60,000		6,84,000
	(3) Pay of members under training		13,66,000		12,88,400
	(4) Pay of watchers . . .		51,000		49,500
	(5) Pay of establishments other than watchers . . .		3,89,000		3,55,000
	(6) Kit and clothing allowances		20,000		18,000
	(7) Transportation of members under training and of unit stores for normal or training purposes		1,90,000		2,03,410
	(8) Transportation of officers, B. O. Rs., watchers and other establishments		1,60,000		1,50,000
	(9) Training grant		1,70,000		1,60,000
	(10) Miscellaneous		1,50,000		1,60,000
	<i>Deduct</i> —Emergency cut in pay . . . . .		..		..
	TOTAL SUB-HEAD B . .	39,65,221	39,31,000	39,82,000	36,49,000

AND TERRITORIAL FORCES—contd.

NUMBERS.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936- 37.	1937- 38.				
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—TERRITORIAL FORCE.					
Minor Head (a) Normal charges.					
Detailed heads—					
52	50	(1) Pay of officers	5,00,000		4,50,000
24	26	(2) Pay of Indian officers and Indian other ranks	34,000		40,000
		(3) Pay of members under training	4,85,000		4,73,000
		(4) Pay of establishments	55,000		55,000
		(5) Kit and clothing allowances	7,200		8,000
		(6) Transportation	1,24,750		1,20,750
		(7) Training grant	24,050		24,050
		(8) Miscellaneous	48,000		54,200
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
		Minor Head (a)	16,23,043	12,78,000	12,25,000
		Carried over	16,23,043	12,78,000	12,25,000

NUMBERS.		MAIN HEAD 9/IX.—AUXILIARY			
1936-37.	1937-38.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward		16,23,043	12,73,000	12,78,000	12,25,000
SUB-HEAD C.—TERRITORIAL FORCE—<i>conold.</i>					
Minor Head (b) Civil grant.					
21	21	(1) Pay of officers . . .			
54	49	(2) Pay of Indian officers and British and Indian other ranks . . .			
		(3) Pay of members under training . . .			
		(4) Pay of establishments	9,82,000		8,95,000*
		(5) Kit and clothing allowances. . .			
		(6) Transportation . . .			
		(7) Training grant . . .			
		(8) Miscellaneous . . .			
		Deduct—Emergency cut in pay . . .			
TOTAL MINOR HEAD (b)		6,22,175	9,82,000	9,23,000	8,95,000
TOTAL SUB-HEAD C.		22,45,218	22,60,000	22,01,000	21,20,000
TOTAL EXPENDITURE—MAIN HEAD 9 . . .					
		63,38,428	63,21,000	63,13,000	58,72,000
RECEIPTS.					
<i>Fractional differences.</i>					
		(1) Miscellaneous . . .	20,000		18,000
Total Receipts Main Head IX.		20,148	20,000	16,000	18,000

* The total provision for expenditure to be met out of the Civil Grant is Rs. 9,95,000. The sum of Rs. 8,95,000 provided under this minor head represents expenditure other than on stores, provision for which has been made under the relevant heads.

AND TERRITORIAL FORCES—*concl.*

EXPLANATIONS.

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

SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE	33,42,240	..	33,42,240	34,87,000	...	34,87,000	34,83,000	...	34,83,000	35,07,000	...	35,07,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	26,37,857	..	26,37,857	26,81,000	...	26,81,000	26,50,000	...	26,50,000	26,63,000	...	26,63,000
C.—ROYAL AIR FORCE HEAD-QUARTERS	7,35,077	..	7,35,077	7,66,000	...	7,66,000	7,89,000	...	7,89,000	8,03,000	...	8,03,000
D.—PURCHASE AND SALE OF STORES	16,40,113	1,26,008	15,14,105	16,02,000	1,34,000	14,68,000	15,51,000	1,14,000	14,37,000	16,09,000	1,29,000	14,80,000
E.—MISCELLANEOUS	1,81,350	44,181	1,37,169	2,16,000	40,000	1,76,000	1,88,000	28,000	1,60,000	1,75,000	40,000	1,35,000
F.—WORKS EXPENDITURE	12,62,487	27,103	12,35,384	12,40,000	26,000	12,14,000	10,97,000	28,000	10,69,000	13,37,000	26,000	13,11,000
ENGLAND	83,32,995	63,503	82,69,392	94,74,000	24,000	94,50,000	73,62,000	45,000	73,17,000	91,74,000	27,000	91,47,000
EXCHANGE	—43,171	—329	—42,842	...	...	...	—38,000	...	—38,000	...	...	...
	<u>1,80,83,857</u>	<u>2,60,466</u>	<u>1,78,23,391</u>	<u>1,94,66,000</u>	<u>2,24,000</u>	<u>1,92,42,000</u>	<u>1,70,82,000</u>	<u>2,15,000</u>	<u>1,68,67,000</u>	<u>1,92,68,000</u>	<u>2,22,000</u>	<u>1,90,46,000</u>
Deduct—Transfers from the Defence Reserve Fund	...	...	...	...	...	...	...	...	...	4,19,000	...	4,19,000
TOTAL HEAD 10/X	<u>1,80,83,857</u>	<u>2,60,466</u>	<u>1,78,23,391</u>	<u>1,94,66,000</u>	<u>2,24,000</u>	<u>1,92,42,000</u>	<u>1,70,82,000</u>	<u>2,15,000</u>	<u>1,68,67,000</u>	<u>1,92,68,000</u>	<u>2,22,000</u>	<u>1,90,46,000</u>

EXPLANATIONS.

The budget for 1937-38 provides for the following establishments :—

Royal Air Force.—246 British Royal Air Force officers, 1 M. E. S. officer, 1 Indian meteorologist, 2 officer supervisors, 1,855 British airmen, 1 Indian officer, 3 Indian other ranks, 305 Indian artificers, 116 Indian mechanical transport drivers, 186 civilian clerks, storekeepers and draftsmen, 12 British clerks and 9 Indian clerks of Indian Army Corps of clerks, 6 school mistresses, 8 language teachers and 784 followers.

Indian Air Force.—4 British officers, 11 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 29 British airmen, 79 Indian airmen, 30 Indian apprentices and 48 Indian followers.

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

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat.

1 Wing headquarters, at Chaklala with two army co-operation squadrons—1 at Chaklala with a detached flight at Miranshah and 1 at Peshawar—under its administration.

2 Army co-operation squadrons—1 temporarily located at Karachi with a detached flight at Fort Sandeman and 1 at Ambala—directly under the administration of the headquarters, Royal Air Force.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

One flight of the Indian Air Force is now located at Peshawar. A second flight has been formed at Drigh Road.

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

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

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

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

The functions of the Wing Headquarters, Chaklala, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct when a squadron is located there and for other stations through the Aircraft Park, Lahore.

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

Budget 1937-38 is less than Budget 1936-37 by Rs. 1.96 lakhs due mainly to smaller provision for purchase of stores (2.98) in England partly counterbalanced by increased provision for works expenditure (.97) owing to grants.

EXPLANATIONS—*contd.*

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

DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

						Budget Estimate.	
						1936-37.	1937-38.
						Rs.	Rs.
Numbers.		Numbers.					
1936-37.		1937-38.					
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.		
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE.							
(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.							
1	7	27	1	7	27	(1) STAFF AT GROUP HEADQUARTERS, PESHAWAR .	1,56,940 1,55,900
2	65	496	2	64	488	(2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH.	18,10,390 17,85,800
1	6	24	1	3	13	(3) STAFF AT WING HEADQUARTERS, CHAKLALA .	1,28,780 83,800
4	90	581	4	92	593	(4) ARMY CO-OPERATION SQUADRONS AT QUETTA, PESHAWAR, CHAKLALA AND AMBALA ONE EACH.	21,24,300 21,50,500
	<u>168</u>	<u>1,128</u>		<u>166</u>	<u>1,121</u>		<u>42,20,410 41,76,000</u>

MAIN HEAD 10.—

NUMBERS.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936.	1937- 38.	Rs.	Fs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE.					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUPE, WING STATIONS AND WING HEADQUARTERS					
Detailed heads—					
168	168	(1) Pay of officers	15,08,200		14,65,000
1,128	1,121	(2) Pay of British air- men	21,84,610		21,65,500
165	170	(3) Pay of Indian ranks and civilians	1,01,890		95,700
463	465	(4) Pay of followers	96,940		99,200
		(5) Kit and clothing al- lowances	1,11,270		1,10,600
		(6) Transportation	1,59,000		1,61,000
		(7) Hired transport	1,700		3,000
		(8) Miscellaneous	77,000		76,000
		<i>Deduct</i> —Emergency out in pay . . . . .	..		..
TOTAL MINOR HEAD (a) .		41,00,537	42,20,410	42,12,000	41,76,000
Carried over .		41,00,537	42,20,410	42,12,000	41,76,000

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

EXPLANATIONS.

Minor head (a).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—*General.*—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Chaklala, and 4 Army Co-operation Squadrons.

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

Budget 1937-38 is less than Budget 1936-37 by Rs. 44 lakh mainly due to re-organisation of No. 3 (1) Wing.

MAIN HEAD 10.—

NUMBERS.		Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
1936. 37.	1937- 38.	Ra.	Ra.	Ra.	Ra.
Brought forward		41,00,537	42,20,410	42,12,000	41,76,000
EXPENDITURE—<i>conold.</i>					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—<i>conold.</i>					
MINOR HEAD (b) ROYAL AIR FORCE HILL DEPOT.					
Detailed heads—					
(1) Pay of civilians					
(2) Pay of followers					
(3) Transportation					
(4) Hired transport			19,400		17,600
(5) Miscellaneous					
<i>Deduct</i> —Emergency cut in pay					
TOTAL MINOR HEAD (b)		19,188	19,400	16,000	17,600
MINOR HEAD (c)—INDIAN AIR FORCE.					
Detailed heads—					
15	15	(1) Pay of officers	1,09,710		1,12,000
26	29	(2) Pay of British airmen	70,690		87,500
94	109	(3) Pay of Indian ranks and civilians	46,560		69,100
13	48	(4) Pay of followers	3,540		9,300
(5) Kit and clothing allowances			4,400		5,700
(6) Transportation			8,420		9,700
(7) Miscellaneous			4,000		4,100
<i>Deduct</i> —Emergency cut in pay			..		..
TOTAL MINOR HEAD (c)		1,66,499	2,47,320	2,18,000	2,97,400
MINOR HEAD (d)—<i>DEDUCT</i>—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925					
		28,729	28,130	35,000	34,000
MINOR HEAD (e)—<i>DEDUCT</i>—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN					
		9,15,246	9,72,000	9,28,000	9,50,000
		33,42,249	34,87,000	34,83,000	35,07,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund					
		..	..	..	13,000
TOTAL SUB-HEAD A		33,42,249	34,87,000	34,83,000	34,94,000

ROYAL AIR FORCE (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. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three in August 1933, two in August 1934 and two more in September 1936 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934, one in April 1935, two in April 1936 and one is expected to arrive in June 1937.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained in connection with the formation of the 2nd flight.

Budget 1937-38 is more than Budget 1936-37 by Rs. 50 lakh due mainly to expansion of the Indian Air Force.

MAIN HEAD 10.—

Numbers.		Accounts,	Budget	Revised	Budget
1936.	1927-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
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	2	(1) Pay of students at the Staff College, Quetta	44,610		26,000
		(2) Minor training expenses grant	4,330		3,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
TOTAL MINOR HEAD (a)		26,037	48,940		29,000
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed heads—					
20	23	(1) Pay of establishments	1,09,140		1,33,800
		(2) Education grant	7,790		7,500
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
TOTAL MINOR HEAD (b)		1,17,883	1,16,930		1,41,300
MINOR HEAD (c)—R. A. F. MEDICAL SERVICE.					
Detailed heads—					
10	10	(1) Pay of officers	1,03,380		1,05,000
27	27	(2) Pay of British airmen	45,490		47,500
		(3) Kit and clothing allowances	2,570		2,500
		(4) Transportation	5,000		5,000
		(5) Miscellaneous	2,000		2,000
		(6) Cost of treatment in Civil and Military hospitals	62,590		63,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
TOTAL MINOR HEAD (c)		2,09,953	2,21,030		2,25,000
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed heads—					
25	25	(1) Pay of officers	2,50,220		2,55,000
503	525	(2) Pay of British airmen	9,45,520		9,64,200
283	282	(3) Pay of Indian officers, other ranks and civilians	1,99,020		1,73,600
180	181	(4) Pay of followers	45,820		48,100
		(5) Kit and clothing allowances	54,500		55,400
		(6) Transportation	85,950		84,000
		(7) Hired transport	200		200
		(8) Miscellaneous	30,330		27,000
		<i>Deduct—Emergency cut in pay . . . . .</i>	..		..
Total Minor Head (d)		15,98,865	16,11,300		16,05,500
Carried over		19,52,739	19,98,280		20,00,800

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

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

Budget 1937-38 is less than Budget 1936-37 by Rs. 20 lakh due to transfer to the Army of the pay charges of Wing Commander, Instructor.

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

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

Budget 1937-38 is more than Budget 1936-37 by Rs. 24 lakh due to an increase in establishment.

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

MAIN HEAD 10.—

Numbers.			Accounts,	Budget	Revised	Budget
1936-	1937-		1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		Rs.	Rs.	Rs.	Rs.
		Brought forward . . .	19,52,733	19,98,260		20,00,800
SUB-HEAD B.—EDUCATIONAL ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—<i>conold.</i>						
MINOR HEAD (e)—AIRCRAFT PARK.						
Detailed heads—						
16	16	(1) Pay of officers . . .		1,62,580		1,56,000
186	176	(2) Pay of British airmen . . .		3,39,960		3,26,650
109	111	(3) Pay of Indian ranks and civilians . . .		75,740		75,800
97	97	(4) Pay of followers . . .		23,050		22,800
		(5) Kit and clothing allowances . . .		20,160		19,200
		(6) Transportation . . .		34,000		34,500
		(7) Hired transport . . .		150		150
		(8) Miscellaneous . . .		13,000		13,000
		Deduct—Emergency cut in pay . . .		..		..
TOTAL MINOR HEAD (e)			6,85,119	6,68,640		6,48,100
MINOR HEAD (f) ECCLESIASTICAL ESTABLISHMENTS—R. A. F. SHARE OF COST.						
			..	14,100		14,100
TOTAL SUB-HEAD B.			26,37,857	26,81,000	26,50,000	26,63,000
SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS.						
Detailed heads—						
23	23	(1) Pay of officers . . .		4,39,340		4,64,000
12	12	(2) Pay of British airmen . . .		35,940		31,300
62	63	(3) Pay of establishment other than followers . . .		1,67,500		1,79,800
42	41	(4) Pay of followers . . .		9,260		9,300
		(5) Kit and clothing allowances . . .		1,460		1,600
		(6) Transportation . . .		50,500		55,000
		(7) Hired transport . . .		..		..
		(8) Miscellaneous . . .		38,000		37,000
		(9) Telephone charges . . .		8,000		10,000
		(10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding . . .		15,000		15,000
		Deduct—Emergency cut in pay . . .		..		..
TOTAL SUB-HEAD (C)			7,35,077	7,66,000	7,89,000	8,03,000

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

Budget 1937-38 is less than Budget 1936-37 by Rs. 21 lakh due to normal fluctuations.

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

Budget 1937-38 is more than Budget 1936-37 by Rs. 37 lakh due to inclusion of provision for expenditure relating to the Provision Section.

MAIN HEAD 10—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (a)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army . . . . .		..		..
(2) Central purchase		1,00,000		91,000
(3) Local purchase		23,000		18,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		1,000
(5) Customs duty		15,000		15,000
		<u>1,38,000</u>		<u>1,25,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		5,000		8,000
		<u>5,000</u>		<u>8,000</u>
Net expenditure under (a)	72,446	<u>1,33,000</u>	95,000	<u>1,17,000</u>
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		100		100
(2) Central purchase		25,000		20,000
(3) Local purchase		900		900
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Customs duty		18,000		55,470
		<u>44,000</u>		<u>76,470</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		100		..
(7) Deduct—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		6,000		6,000
		<u>6,100</u>		<u>6,000</u>
Net expenditure under (b)	21,055	<u>37,900</u>	43,000	<u>70,470</u>
Carried over	93,501	<u>1,70,900</u>	1,38,000	<u>1,87,470</u>

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

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

	MAIN HEAD 10.—			
	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward .	93,501	1,70,900	1,38,000	1,87,470
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (c)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army		1,00,560		1,49,000
(2) Central purchase . . . . .		..		..
(3) Local purchase		77,800		32,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
(5) Bonus paid under the sliding scale of rations scheme		15,000		19,000
		<u>1,93,360</u>		<u>2,00,000</u>
(6) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		1,800		2,000
		<u>1,800</u>		<u>2,000</u>
Net expenditure under (c) .	1,95,202	1,91,560	2,05,000	1,98,000
MINOR HEAD (d)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army		24,080		25,100
(2) Central purchase . . . . .		..		..
(3) Local purchase		9,000		7,000
(4) Transfer of stores from non-military departments and Imperial stations . . . . .		..		..
		<u>33,080</u>		<u>32,100</u>
(5) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		100		100
		<u>100</u>		<u>100</u>
Net expenditure under (d) .	29,236	32,980	29,000	32,000
MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army		7,98,000		7,36,000
(2) Central purchase		10,000		20,000
(3) Local purchase		500		1,000
(4) Transfer of stores from non-military departments and Imperial stations		10,000		10,000
		<u>8,18,500</u>		<u>7,67,000</u>
(5) Deduct—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		7,500		4,000
(6) Deduct—Credits received from the Civil Department on account of rebate of excise duty on petrol purchased for R. A. F. for long distance Indian flights . . . . .		..		8,000
		<u>7,500</u>		<u>12,000</u>
Net expenditure under (e)	8,27,058	8,11,000	7,55,000	7,55,000
Carried over	11,44,997	12,06,440	11,27,000	11,72,470

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

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward	11,44,997	12,06,440	11,27,000	11,72,470
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f)—PETROL AND LUBRI- CANTS (M. T.).				
Detailed heads—				
(1) Purchase from the Army		59,580		37,000
(2) Central purchase . . . . .		..		..
(3) Local purchase		100		..
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		<u>59,680</u>		<u>37,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army		500		1,000
(6) <i>Deduct</i> —Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		4,600		4,000
		<u>5,100</u>		<u>5,000</u>
Net expenditure under (f)	38,879	54,580	51,000	32,000
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		45,000		66,000
(2) Central purchase		60,000		50,000
(3) Local purchase		20,000		29,000
(4) Transfer of stores from non-military departments and Imperial stations.		200		..
(5) Customs duty		15,000		21,000
		<u>1,40,200</u>		<u>1,66,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army.		37,000		25,000
		<u>37,000</u>		<u>25,000</u>
Net expenditure under (g)	1,85,296	1,03,200	1,35,000	1,41,000
MINOR HEAD (h)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army		11,800		12,500
(2) Central purchase . . . . .		..		..
(3) Local purchase		200		500
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		<u>12,000</u>		<u>13,000</u>
(5) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other depart- ments of the Central Government or transferred to Army. . . . .		..		..
		<u>..</u>		<u>..</u>
Net expenditure under (h)	15,765	12,000	14,000	13,000
Carried over	13,84,937	13,76,220	13,27,000	13,58,470

MAIN HEAD 10.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	13,84,937	13,76,220	13,27,000	13,58,470
SUB-HEAD D.—PURCHASE AND SALE OF STORES—concl'd.				
MINOR HEAD (i).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army		62,580		63,000
(2) Central purchase		5,000		2,000
(3) Local purchase		500		1,500
(4) Transfer of stores from non-military departments and Imperial stations.				
(5) Customs duty		5,000		6,500
		<u>73,080</u>		<u>73,000</u>
(6) <i>Deduct</i> —Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		3,000		3,000
		<u>3,000</u>		<u>3,000</u>
Net expenditure under (i)	78,113	70,080	59,000	70,000
MINOR HEAD (j).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army		1,66,200		1,77,200
(2) Central purchase		3,000		7,330
(3) Local purchase		1,000		1,000
(4) Transfer of stores from non-military departments and Imperial stations.				
(5) Customs duty		100		100
		5,400		4,900
TOTAL		<u>1,75,700</u>		<u>1,90,530</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.		20,000		10,000
		<u>20,000</u>		<u>10,000</u>
Net expenditure under (j)	1,77,063	1,55,700	1,65,000	1,80,530
	16,40,113	16,02,000	15,51,000	16,09,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund				27,000
TOTAL SUB-HEAD D	16,40,113	16,02,000	15,51,000	15,82,000

FOR THE YEAR 1937-38.

243

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

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1935-36, Rs.	Budget Estimate, 1936-37, Rs.	Revised Estimate, 1936-37, Rs.	Budget Estimate, 1937-38, Rs.
SUB-HEAD E.—MISCELLANEOUS,				
Detailed heads—				
(1) Miscellaneous		13,600		2,650
(2) Compensation for losses		1,200		1,200
(3) Language rewards		1,700		1,200
(4) Loss of cash		--		--
(5) Printing and stationery		49,000		53,000
(6) Anti-malarial measures		4,500		4,500
(7) Storage charges of Royal Air Force explosives on deposit in arsenals.		55,000		30,000
(8) Repairs, painting and modifications of R. A. F. bombs and bomb boxes on deposit in arsenals		19,000		10,000
(9) Services rendered by Army transport		2,500		2,450
(10) Deduct—Credit on account of services rendered by R. A. F. transport to Army or M. E. S. . . .		--		--
(11) Administration of telephones (excluding those of R. A. F. Headquarters)		17,500		18,000
(12) Indian combined transport service.		2,000		2,000
(13) After charges below six pence in each case in respect of airman transferred to Imperial payment.		--		--
Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB-HEAD E	1,81,350	2,16,000	1,88,000	1,75,000

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

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

Budget 1937-38 is less than Budget 1936-37 by Rs. 41 lakh due mainly to smaller storage charges in respect of R. A. F. bombs.

MAIN HEAD 10.—

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (a)—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes.		21,000		41,000
(2) Accommodation—British personnel		28,000		..
(3) Accommodation—Indian personnel		2,00,000		2,53,000
(4) Accommodation—miscellaneous units		20,560		45,560
(5) Hospitals . . . . .		..		..
(6) Depots, etc. . . . .		..		..
(7) Defences . . . . .		..		..
(8) Mobilization works . . . . .		..		..
(9) Miscellaneous . . . . .		..		..
(10) Lands, communications and drainage . . . . .		..		23,000
(11) Furniture		17,000		17,000
(12) Installations—Water		10,000		10,000
(13) INSTALLATIONS—ELECTRICAL . . . . .		..		..
(14) Minor works		1,00,000		1,21,000
(15) Losses . . . . .		..		..
TOTAL MINOR HEAD (a)	3,74,524	3,96,560	2,49,000	5,10,560
MINOR HEAD (b)—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,61,000		2,42,000
(2) Military roads in cantonments		29,400		29,500
(3) Military roads ex-cantonments		9,700		10,000
(4) Furniture		31,000		29,500
(5) Miscellaneous		1,88,200		1,84,000
TOTAL MINOR HEAD (b)	5,57,711	5,19,300	5,34,000	4,95,000
Carried over	9,32,235	9,15,860	7,83,000	10,05,560

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

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

Budget 1937-38 is Rs. 97 lakh more than Budget 1936-37 due to regrants.

MAIN HEAD 10.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward	9,32,235	9,15,860	7,83,000	10,05,560
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD (c).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply		74,000		79,000
(2) Electrical		1,48,800		1,40,000
(3) Miscellaneous machinery		1,200		1,000
(4) Renewals . . . . .		..		4,000
TOTAL MINOR HEAD (c)	2,20,898	2,24,000	2,21,000	2,24,000
MINOR HEAD (d).—GENERAL CHARGES				
Detailed heads—				
(1) Rent for hired buildings		2,100		2,100
(2) Rent of land		9,200		9,200
(3) Rates and taxes		1,500		1,800
(4) Payments for railway sidings and platforms		9,000		9,700
(5) Care of vacant buildings		2,800		2,900
(6) Miscellaneous		6,000		6,000
TOTAL MINOR HEAD (d)	38,190	30,600	34,000	31,500
MINOR HEAD (e).—ESTABLISHMENT	61,398	59,830	51,000	65,480
MINOR HEAD (f).—TOOLS AND PLANT	9,766	9,710	8,000	10,460
	12,62,487	12,40,000	10,97,000	13,37,000
Deduct.—Transfers from the Defence Reserve Fund . . . . .	..	..	..	1,66,000
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	12,62,487	12,40,000	10,97,000	11,81,000

FOR THE YEAR 1937-38.

249

ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for troops serving in India		28,00,000		28,00,000
(b) Furlough and voyage pay		1,12,000		92,000
(c) Marriage allowances and allotments		10,00,000		10,40,000
(d) Cost of sea transport		2,80,000		2,80,000
(e) Stores taken to India		8,000		6,000
(f) Educational and instructional charges		30,000		34,000
(g) Discharge gratuities		19,000		16,000
(h) National health insurance		17,000		16,000
(i) Unemployment insurance		48,000		32,000
(f) Contributory pensions act, 1925		62,000		60,000
(k) Miscellaneous		2,000		4,000
(l) Consolidated clothing allowances		13,000		16,000
(m) Leave and deputation salaries		12,000		5,000
(n) Sterling overseas pay		5,000		5,000
(o) Stores for India—				
(1) Aviation—				
(a) Contribution to the R. A. F. Equalisation Fund—				
(i) For expenditure during the year . . . . .				..
(ii) For transfer to the Fund . . . . .				..
(b) Normal wastage of Airframes and engines—		21,24,000		12,19,000
(i) For expenditure during the year				25,000
(ii) For transfer to the Equalisation Fund				10,67,000
(2) Aviation (stores)		18,54,000		16,67,000
(3) M. T. (vehicles)		65,000		2,12,000
(4) M. T. (spares)		40,000		25,000
(5) Clothing		20,000		25,000
(6) Ordnance (stores)		6,18,000		4,12,000
(7) Miscellaneous		3,18,000		94,000
(8) Publications and forms		27,000		22,000
TOTAL SUB-HEAD G.—ENGLAND	83,32,895	94,74,000	73,62,000	91,74,000
<i>Deduct</i> —Transfers from the Defence Reserve Fund . . . . .	..	..	..	2,23,000
	83,32,895	94,74,000	73,62,000	89,51,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Exchange on English expenditure other than on stores . . . . .		..		..
(2) Exchange on English expenditure on stores . . . . .		..		..
TOTAL	-43,171	..	-38,000	..
EXPENDITURE MAIN HEAD 10	1,80,88,857	1,94,66,000	1,70,82,000	1,88,49,000

FOR THE YEAR 1937-38.

251

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

EXPLANATIONS.

MAIN HEAD X.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	*Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		50,000		50,000
(2) Recoveries on account of stores issued on payment.		85,000		80,500
(3) <i>Deduct</i> —Refund of excise duty on payment issues of oil kerosine and petrol		1,000		1,500
TOTAL SUB-HEAD D.	1,26,008	1,34,000	1,14,000	1,29,000
SUB-HEAD E.—MISCELLANEOUS.				
(1) Credits for services rendered		12,000		12,000
(2) After credits below six pence in each case in respect of airmen transferred to Imperial payment.		..		..
(3) Miscellaneous receipts		23,800		26,000
(4) Indian combined transport service		4,000		1,000
(5) Receipts on account of conservancy charges		200		1,000
TOTAL SUB-HEAD E.	44,181	40,000	28,000	40,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture	27,103	28,000	28,000	28,000
SUB-HEAD G.—ENGLAND—				
1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India		6,000		9,000
2. Consolidated clothing allowances		14,000		12,000
3. Miscellaneous		3,000		4,000
4. Sale of surplus and obsolete stores		1,000		2,000
TOTAL SUB-HEAD G.—ENGLAND	63,503	24,000	45,000	27,000
SUB-HEAD H.—EXCHANGE	-329	..	..	..
TOTAL RECEIPTS MAIN HEAD X	2,60,466	2,24,000	2,15,000	2,22,000

FOR THE YEAR 1937-38.

253

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

EXPLANATIONS.

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

Head.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL SUPERVISION	1,77,041	...	1,77,041	1,83,000	...	1,83,000	1,79,000	...	1,79,000	1,85,000	...	1,85,000
B.—NAVY SURVEY DEPARTMENT	77,939	...	77,939	76,000	...	76,000	76,000	...	76,000	76,000	...	76,000
C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	10,22,833	...	10,22,833	11,60,000	...	11,60,000	11,00,000	...	11,00,000	12,66,000	...	12,66,000
D.—MISCELLANEOUS SHORE ESTABLISHMENTS	16,824	...	16,824	19,000	...	19,000	15,000	...	15,000	15,000	...	15,000
E.—DOCKYARDS AND WORKSHOP	10,60,743	...	10,60,743	9,70,000	...	9,70,000	10,34,000	...	10,34,000	9,77,000	...	9,77,000
F.—PURCHASE AND SALE OF STORES.	13,73,751	...	13,73,751	12,57,000	...	12,57,000	11,57,000	...	11,57,000	11,45,000	...	11,45,000
G.—PURCHASE AND HIRE OF SHIPS AND VESSELS	1,91,536	...	1,91,536	14,02,000	..	14,02,000	15,000	...	15,000	2,000	...	2,000
H.—EXPENDITURE ON WORKS	2,99,719	...	2,99,719	2,77,000	..	2,77,000	2,65,000	...	2,65,000	3,32,000	...	3,32,000
I.—MISCELLANEOUS	1,13,765	...	1,13,765	1,13,000	..	1,13,000	1,11,000	...	1,11,000	1,19,000	...	1,19,000
RECEIPTS	...	5,85,073	-5,85,079	...	2,91,000	-2,91,000	...	4,14,000	-4,14,000	...	3,41,000	-3,41,000
J.—England	19,32,820	24,739	19,08,081	20,08,000	8,000	20,00,000	21,72,000	22,000	21,50,000	22,19,000	8,000	22,11,000
K.—Exchange.	-10,013	-127	-9,886	..	..	..	-11,000	...	-11,000	...	...	...
	<u>62,56,958</u>	<u>6,09,691</u>	<u>56,47,267</u>	<u>74,65,000</u>	<u>2,99,000</u>	<u>71,66,000</u>	<u>61,13,000</u>	<u>4,36,000</u>	<u>56,77,000</u>	<u>63,36,000</u>	<u>3,49,000</u>	<u>59,87,000</u>
Deduct.—Transfers from the Defence Reserve Fund	...	...	...	...	...	...	...	...	...	2,09,000	...	2,09,000
TOTAL	<u>62,56,958</u>	<u>6,09,691</u>	<u>56,47,267</u>	<u>74,65,000</u>	<u>2,99,000</u>	<u>71,66,000</u>	<u>61,13,000</u>	<u>4,36,000</u>	<u>56,77,000</u>	<u>61,27,000</u>	<u>3,49,000</u>	<u>57,78,000</u>

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 combatant strength of the force consists of 126* officers, 49† warrant officers and 1,284 ratings. The present head of the service is a Vice-Admiral of the Royal Navy who is designated "Flag Officer Commanding, Royal Indian Navy." The Squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence" "Hindustan" and "Indus"

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

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy in peace-time are as follows :—

- (a) Training of personnel for service at sea in war.
- (b) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.
- (c) Marine survey work in Indian waters.
- (d) 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.

6. Budget 1937-38 (net) is less than Budget 1936-37 by Rs. 11.79 lakhs due mainly to the elimination of provision for the R. I. N. Sinking Fund (14.00), the separation of Burma (1.34) and, increase in receipts (.50) partly counterbalanced by increased expenditure on the revision of pay and reorganization of staffs (1.06) the provision of a Wireless and a Signal Station at Bombay (2.00) and other miscellaneous new measures.

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

A. The variation is small.

C. The increase of 1.06 is due to the revision of pay and allowances of officers and warrant officers and the reorganisation of the Head-quarters, Dockyard and Depot staffs.

D and E. The variation is small.

F. Reduction of 1.12 is mainly due to the supply of oil fuel to naval subsidised vessels in Persian Gulf being taken over by the Admiralty, the necessary provision for which has been made in Home Estimates.

G. The decrease of 14.00 is due to no provision having been made for the R. I. N. Sinking Fund.

H. The increase of .55 is due mainly to provision for a W. T. and Signal Station at Bombay.

I. The variation is small.

J. The increase of 2.11 is due mainly to—

(a) increased provision for purchase of stores	2.07
(b) oil fuel for subsidised vessels in Persian Gulf	1.34
(c) less expenditure on account of separation of Burma	—1.34

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

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

DEFENCE SERVICES ESTIMATE

EXPLANATIONS—contd.

EXPLANATIONS—*concl.*

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
SUB-HEAD A.—GENERAL SUPERVISION.					
Detailed Heads—					
6	6	(1) Pay of officers . . .	1,10,600		1,17,000
		(2) Allowance to Naval Commander-in-Chief .	10,000		10,000
30	30	(3) Pay of establishments .	39,140		37,900
		(4) Incidental and mis- cellaneous expenses .	8,260		6,100
		(5) Printing and station- ery charges . . .	20,000		20,000
		(6) <i>Deduct</i> — Recoveries from the Persian Gulf Lighting Service Fund	5,000		6,000
		<i>Deduct</i> —Emergency cut in pay	..		..
		TOTAL SUB-HEAD A .	1,77,041	1,83,000	1,79,000
					1,85,000
SUB-HEAD B.—MARINE SURVEY DEPARTMENT.					
Detailed Heads—					
6		(1) Pay of officers . . .	60,200		60,500
11	10	(2) Pay of establishments	12,600		12,300
		(3) Incidental and mis- cellaneous expenses . .	3,200		3,200
		<i>Deduct</i> —Emergency cut in pay	..		..
		TOTAL SUB-HEAD B .	77,939	76,000	78,000
					76,000

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37.	38.		1936-37.	1936-37.	1937-38.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
Detailed heads—					
116	123	(1) Pay of officers and warrant officers	6,77,000		7,64,000
1,064	1,064	(2) Pay of men	4,68,000		4,94,000
		(3) Incidental and miscellaneous expenses	15,000		18,000
		<i>Deduct</i> —Emergency cut in pay . . . . .	..		..
TOTAL SUB-HEAD C		10,22,833	11,60,000	11,00,000	12,66,000

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

Detailed heads.—

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

MAIN HEAD 11.—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,
37	38		1936-37.	1936-37.	1937-33.
		Rs.	Rs.	Rs.	Rs.
Brought forward		..	..	..	..
SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—contd.					
MINOR HEAD (b)—FUEL DEPOTS IN THE PERSIAN GULF, BAHRAIN—					
Detailed heads—					
13	13	(1) Pay of establishments.	6,520		6,300
		(2) Pay of medical personnel	..		..
		(3) Cost of drugs and hospital stores	500		200
		(4) Incidental and miscellaneous expenses	1,500		1,300
<i>Deduct—Emergency cut in pay</i>			..		..
TOTAL MINOR HEAD (b)		8,339	8,520	7,000	7,800
MINOR HEAD (c)—FUEL DEPOTS IN THE PERSIAN GULF, BASRAH—					
Detailed head—					
		(1) Rent of coal godown	..		..
TOTAL MINOR HEAD (c)		..	..	..	..
MINOR HEAD (d)—LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF.					
		220	750	..	..
MINOR HEAD (e)—SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA—					
Detailed heads—					
11	9	(1) Pay of establishments	7,980		5,700
		(2) Contingencies and miscellaneous expenses	1,750		1,500
<i>Deduct—Emergency cut in pay</i>			..		..
TOTAL MINOR HEAD (e)		8,265	9,730	8,000	7,200
TOTAL SUB-HEAD D		16,824	19,000	15,000	15,000
SUB-HEAD E.—DOCKYARD AND WORKSHOP.					
MINOR HEAD (a)—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT—					
Detailed heads—					
1	1	(1) Pay of officers	16,310		17,200
3	3	(2) Pay of establishments	8,780		9,200
146	146	(3) Pay of yard craft establishments	79,960		80,000
<i>Deduct—Emergency cut in pay</i>			..		..
TOTAL MINOR HEAD (a)		1,06,876	1,05,050	1,05,000	1,06,400
Carried over		1,06,876	1,05,050	1,05,000	1,06,400

NAVY (INCLUDING STORES)—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1936-37.	1937-38.	1935-36.	Estimate, 1936-37.	Estimate, 1936-37.	Estimate, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		1,06,876	1,05,050	1,05,000	1,06,400
SUB-HEAD E.—DOCKYARD AND WORKSHOP—<i>concl'd.</i>					
MINOR HEAD (b)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT—					
Detailed heads—					
2	2	(1) Pay of officers .	21,600		19,300
34	35	(2) Pay of establishments	58,820		55,700
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (b) .		72,394	80,420	73,000	75,000
MINOR HEAD (c)—WORKSHOP—					
Detailed heads—					
6	6	(1) Pay of officers .	69,570		71,100
29	29	(2) Pay of establishments	51,380		52,500
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (c) .		1,19,392	1,20,950	1,12,000	1,23,600
MINOR HEAD (d)—DOCKYARD POLICE—					
Detailed heads—					
1	1	(1) Pay of Officer-in Charge.	5,880		5,700
54	54	(2) Pay of Constables	20,450		20,500
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (d) .		25,654	26,330	26,000	26,200
MINOR HEAD (e) DOCKYARD DISPENSARY—					
Detailed heads—					
1	1	(1) Pay of officers	12,960		6,700
2	2	(2) Pay of establishments	1,490		1,500
		Deduct—Emergency cut in pay . . . . .	..		..
TOTAL MINOR HEAD (e) .		15,282	14,450	12,000	8,200
MINOR HEAD (f) WAGES OF WORKMEN AND LABOURERS—					
Detailed heads—					
(1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships			7,20,300		7,05,000
(2) Deduct—Labour charges on buildings (transferred to Sub-Head H)			64,000		65,000
(3) Deduct—Labour charges for other departments of the Central Government.			68,800		37,000
Deduct—Emergency cut in pay . . . . .			..		..
TOTAL MINOR HEAD (f) .		6,87,827	5,87,500	6,75,000	6,03,000
Carried over .		10,27,425	9,34,700	10,03,000	9,42,400

MAIN HEAD 11—ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget	
1936-	1937-	1935-36.	Estimate,	Estimate,	Estimate,	
37.	38.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	10,27,425	9,34,700	10,03,000	9,42,400
SUB-HEAD E.—DOCKYARD AND WORKSHOP—contd.						
MINOR HEAD (g)—MISCELLANEOUS—						
Detailed heads—						
14	13	(1) Pay of military accounts establishment employed on disbursement of wages of workmen .		27,550		26,800
		(2) Miscellaneous expenses and contingencies .		7,750		7,800
		Deduct—Emergency cut in pay . . . . .		..		..
		TOTAL MINOR HEAD (g) .	33,318	35,300	31,000	34,600
		TOTAL SUB-HEAD E. .	10,60,743	9,70,000	10,34,000	9,77,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES.						
MINOR HEAD (a)—INDIAN NAVAL STORES—						
Detailed heads—						
		(1) Purchase for H. M. I. ships and other formations		1,66,000		1,66,000
		(2) Purchase for stock		3,94,000		4,20,000
		(3) Deduct—Value of issues on payment to other departments of the Central Government		27,000		27,000
		(4) Deduct—Value of stores transferred to Sub-head H.—Works . . . . .		..		55,000
		TOTAL MINOR HEAD (a) .	6,72,330	5,33,000	5,55,000	5,04,000
MINOR HEAD (b)—PROVISIONS AND WATER—						
Detailed heads—						
		(1) Purchase for H. M. I. ships and other formations		1,86,000		1,86,000
		(2) Purchase for stock . . . . .		..		..
		(3) Deduct—Value of issues on payment to other departments of the Central Government		6,000		6,000
		TOTAL MINOR HEAD (b) .	1,78,238	1,80,000	1,80,000	1,80,000
MINOR HEAD (c)—PETROL AND LUBRICANTS—						
Detailed heads—						
		(1) Purchase for H. M. I. ships and other formations		5,000		5,000
		(2) Purchase for stock		24,000		23,000
		(3) Deduct—Value of issues on payment to other departments of the Central Government		2,000		1,000
		TOTAL MINOR HEAD (c) .	27,830	27,000	33,000	27,000
		Carried over .	8,78,198	7,40,000	7,68,000	7,11,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
Brought forward .	8,78,198	7,40,000	7,68,000	7,11,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,05,000		1,05,000
(2) Purchase for stock		35,000		35,000
(3) Purchase for naval subsidised vessels		8,000		..
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government		15,000		15,000
TOTAL MINOR HEAD (d) .	1,21,183	1,33,000	95,000	1,25,000
MINOR HEAD (e)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations		2,00,000		2,13,000
(2) Purchase for stock		3,000		..
(3) Purchase for naval subsidised vessels		1,33,000		..
(4) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (e) .	3,33,586	3,36,000	2,35,000	2,13,000
MINOR HEAD (f)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		3,000		5,000
(2) Purchase for stock		35,000		35,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (f) .	28,686	38,000	38,000	40,000
MINOR HEAD (g)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		6,000		1,000
(2) Purchase for stock		4,000		9,000
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (g) .	9,175	10,000	10,000	10,000
Carried over	13,70,828	12,57,000	11,46,000	10,99,000

MAIN HEAD II—ROYAL INDIAN

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	13,70,828	12,57,000	11,46,000	10,99,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (h)—MINESWEEPING STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		400		..
(2) Purchase for stock . . . . .		..		..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (h) . . . . .	..	400	..	..
MINOR HEAD (i)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		5,000
(2) Purchase for stock . . . . .		..		..
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..		..
TOTAL MINOR HEAD (i)	5,345	5,000	5,000	5,000
MINOR HEAD (j)—STORES FOR WORKS ON INDIAN NAVAL BUILDINGS—				
Detailed heads—				
(1) <i>Purchases</i>		18,000		
(2) <i>Deduct</i> —Value of stores transferred to buildings (Sub-head H.)		58,000		
(3) <i>Deduct</i> —Value of issues on payment to other departments of the Central Government . . . . .		..
TOTAL MINOR HEAD (j)	—45,090	—40,000	—40,000	*
MINOR HEAD (j)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores		30,000		36,000
(2) Freight and miscellaneous expenditure		4,600		5,000
TOTAL MINOR HEAD (j)	42,668	34,600	46,000	41,000
TOTAL SUB-HEAD F.	13,73,751	12,57,000	11,57,000	11,45,000

* Merged under Sub-head F-Minor head (a).

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels		14,00,000		..
(2) Hire of ships and vessels		2,000		2,500
TOTAL SUB-HEAD G.	<u>1,91,536</u>	<u>14,02,000</u>	<u>15,000</u>	<u>2,000</u>
SUB-HEAD H.—EXPENDITURE ON WORKS.				
Detailed heads—				
(1) Major Works		45,000		1,09,000
(2) Minor Works		15,000		15,000
(3) Maintenance		1,05,000		1,10,000
(4) General charges		1,13,400		99,400
(5) Establishments		500		500
(6) Tools and plant		100		100
(7) <i>Deduct</i> —Value of imported stores used on works		2,000		2,000
	<u>2,99,719</u>	<u>2,77,000</u>	<u>2,65,000</u>	<u>3,32,000</u>
<i>Deduct</i> —Transfers from the Defence Reserve Fund.	..	..	..	1,09,000
TOTAL SUB-HEAD H.	<u>2,99,719</u>	<u>2,77,000</u>	<u>2,65,000</u>	<u>2,23,000</u>
SUB-HEAD I.—MISCELLANEOUS.				
MINOR HEAD (a) MISCELLANEOUS—				
Detailed heads—				
(1) Maintenance of naval arms		40,000		45,000
(2) Piloting and towing, etc. of H. M.'s Indian ships		12,000		12,000
(3) Passage and conveyance of officers and men		30,000		35,000
(4) Cost of leave concession passages		30,000		28,000
(5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations		1,000		1,000
(6) Allowances to R. I. N. officers for passing in foreign and oriental languages		2,000		2,000
(7) Fees and allowances to examiners and interpreters		400		2,400
(8) Medical comforts		2,000		2,000
(9) Miscellaneous		4,500		2,500
(10) Losses of cash		..		..
(11) Reserve with F. O. C. R. I. N. for emergent measures		..		..
<i>Deduct</i> —Emergency cut in pay		..		..
TOTAL MINOR HEAD (a).	<u>..</u>	<u>1,21,900</u>	<u>..</u>	<u>1,29,900</u>
MINOR HEAD (b)—				
<i>Deduct</i> —Recoveries on account of family allotments		3,500		10,800
MINOR HEAD (c)—				
<i>Deduct</i> —Recoveries on account of voluntary overseas contributions under health and pensions schemes		100		100
TOTAL SUB-HEAD I	<u>1,13,765</u>	<u>1,13,000</u>	<u>1,11,000</u>	<u>1,19,000</u>

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1935-36. Rs.	Budget Estimate, 1936-37. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(a) Contribution towards the expenses of His Majesty's ships employed in the India. seas, etc.		13,44,000		12,04,000
(b) Leave pay, furlough allowances and deputation salaries		2,32,000		2,32,000
(c) Sterling overseas pay		2,000		..
(d) Allowances, etc., of probationers		16,000		16,000
(e) Stores for India		3,14,000		5,21,000
(f) Fuel for Naval subsidized vessels . . . . .		..		1,34,000
(g) Miscellaneous		1,00,000		1,12,000
	<u>19,32,820</u>	<u>20,08,000</u>	<u>21,72,000</u>	<u>22,19,000</u>
Deduct—Transfers from the Defence Reserve Fund.	..	..	..	1,00,000
TOTAL SUB-HEAD J.	<u>19,32,820</u>	<u>20,08,000</u>	<u>21,72,000</u>	<u>21,19,000</u>
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.	<u>-10,013</u>	..	<u>-11,000</u>	..
TOTAL EXPENDITURE MAIN-HEAD 11	<u>62,56,958</u>	<u>74,65,000</u>	<u>61,13,000</u>	<u>61,27,000</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		30,000		65,000
(2) Direct supplies		20,100		18,100
(3) Deduct—Refund of excise duty on payment issues of oil kerosine and petrol		100		100
TOTAL MINOR HEAD (a)	<u>1,36,739</u>	<u>50,000</u>	<u>38,000</u>	<u>83,000</u>
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works		78,000		1,03,000
(2) Direct Supplies		30,000		16,000
TOTAL MINOR HEAD (b)	<u>1,55,651</u>	<u>1,08,000</u>	<u>2,34,000</u>	<u>1,19,000</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		28,000		51,000
(2) Direct supplies		17,000		15,000
TOTAL MINOR HEAD (c)	<u>84,075</u>	<u>45,000</u>	<u>85,000</u>	<u>66,000</u>
TOTAL SUB-HEAD A.	<u>3,76,465</u>	<u>2,03,000</u>	<u>3,57,000</u>	<u>2,68,000</u>

NAVY (INCLUDING STORES)—*concl'd.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire		4,000		1,000
(2) Hire of yard craft		2,000		2,000
(3) Hire of vessels		4,000		8,000
(4) Sale proceeds of surplus and obsolete vessels		1,000		1,000
(5) Sale proceeds of surplus and obsolete stores and waste		40,000		25,000
(6) Sale proceeds of cloth- ing to crew		2,000		1,000
TOTAL SUB-HEAD B.	18,060	53,000	22,000	38,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.				
Detailed heads—				
(1) Receipts on account of shipping charges				
(2) Receipts from Kidder- pore Dockyard Suspense Account . . . . .		..		..
(3) Receipts from works		20,000		20,000
(4) Contribution from other Governments and De- partments in respect of leave and passage con- cessions		1,000		1,000
(5) Other miscellaneous items		14,000		14,000
TOTAL SUB-HEAD C.	1,90,554	35,000	35,000	35,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payments . . . . .		..		..
(2) Miscellaneous		8,000		8,000
TOTAL SUB-HEAD D.	24,739	8,000	22,000	8,000
SUB-HEAD E.—EXCHANGE ON RE- CEIPTS IN ENGLAND				
	—127	..	..	..
TOTAL RECEIPTS MAIN HEAD XI	6,09,691	2,99,000	4,36,000	3,19,000

MAIN HEAD 12.—QUETTA				
	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEADS.				
A.—WORKS	5,87,885	42,63,000	29,67,000	76,21,000
<i>DEDUCT.</i> —TRANSFERS FROM THE DEFENCE RESERVE FUND . . . . .	..	..	..	9,64,000
TOTAL SUB-HEAD A.	5,87,885	42,63,000	29,67,000	66,57,000
B.—GENERAL CHARGES	470	..	4,000	11,000
C.—ENGINEERING ESTABLISH- MENTS	1,34,599	5,44,000	6,11,000	7,33,000
D.—OTHER ESTABLISHMENTS	12,804	..	1,82,000	1,08,000
E.—TOOLS AND PLANT	2,06,819	1,93,000	1,93,000	15,000
F.—STORES . . . . .	..	..	..	..
G.— <i>DEDUCT.</i> —ENGLISH COST OF STORES . . . . .	..	..	..	11,000
H.—QUETTA RECONSTRUCTION ADVANCES . . . . .	..	..	..	..
I.—EXPENDITURE IN ENGLAND	2,603	..	29,000	19,000
J.—EXCHANGE	-14	..	..	..
	9,45,166	50,00,000	39,86,000	84,96,000
<i>DEDUCT.</i> —TRANSFERS FROM THE DEFENCE RESERVE FUND . . . . .	..	..	..	9,64,000
TOTAL EXPENDITURE—MAIN HEAD 12	9,45,166	50,00,000	39,86,000	75,32,000

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. Other abnormal expenditure and savings consequent on the Baluchistan Earthquake, 1935, are being adjusted under the ordinary heads of account affected.

Budget 1937-38 is Rs. 34.96 lakhs more than Budget 1936-37 based on the programme of works to be carried out inclusive of regrants amounting to Rs. 9.64 lakhs.

MAIN HEAD XII.—QUETTA RECONSTRUCTION.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate 1937-38.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEADS.				
A.—MISCELLANEOUS
B.—RECEIPTS IN ENGLAND :
C.—EXCHANGE
TOTAL RECEIPTS—MAIN HEAD XII	5,000	..

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

MAJOR HEADS)/XLVIII—DEFENCE SERVICES—NON EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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/L.—ARMY	8,57,63,884	47,02,235	8,10,54,649	8,23,06,000	36,76,000	7,86,30,000	8,22,64,000	36,50,000	7,86,14,000	8,27,05,000	41,29,000	7,85,76,000
2/II.—ROYAL AIR FORCE.	5,21,409	14	5,21,395	5,52,000	..	5,52,000	5,39,000	...	5,39,000	5,56,000	...	5,56,000
3/II.—ROYAL INDIAN NAVY.	8,93,480	—884	8,94,364	8,96,000	8,000	8,88,000	9,14,000	6,000	9,08,000	9,29,000	2,000	9,27,000
TOTAL	8,71,78,773	47,08,365	8,24,70,408	8,37,54,000	36,84,000	8,00,70,000	8,37,17,000	36,56,000	8,00,61,000	8,41,90,000	41,31,000	8,00,59,000

MAIN HEAD 1/I.—ARMY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36,			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	11,03,943	8,147	10,95,796	10,75,500	8,000	10,67,500	10,88,200	10,000	10,78,200	10,52,000	8,000	10,44,000
B.—PENSIONS	3,55,16,539	5,84,598	3,49,31,941	3,56,50,500	2,12,000	3,54,38,500	3,57,89,800	2,26,000	3,55,63,800	3,58,98,000	6,83,000	3,52,15,000
C.—ENGLAND	4,93,99,332	41,37,931	4,52,61,401	4,55,80,000	34,56,000	4,21,24,000	4,56,22,000	34,32,000	4,21,90,000	4,57,55,000	34,38,000	4,23,17,000
D.—EXCHANGE	—2,55,930	—21,441	—2,34,489	..	..	..	—2,36,000	—18,000	—2,18,000	..	..	...
TOTAL—MAIN HEAD	8,57,63,884	47,09,235	8,10,54,649	8,23,06,000	36,76,000	7,86,30,000	8,22,64,000	36,50,000	7,86,14,000	8,27,05,000	41,29,000	7,85,76,000

EXPLANATIONS.

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

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 5
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
	Ra.	Ra.
Followers, class I	4	5
Sepoys and analogous ranks	4	6
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars	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.

A. *Rewards for Military Services.*—Bdget 1937-38 is less than Budget 1936-37 by Rs. 23 lakh due to reduction in expenditure on medals.

B. *Pensions.*—Budget 1937-38 is less than Budget 1936-37 by Rs. 2.23 lakhs due mainly to recovery of pension contribution in respect of personnel lent for service in Burma after separation partly counterbalanced by an increase in equated payments in respect of commutation and capitalisation of pensions.

C. *England.*—Budget 1937-38 is more than Budget 1936-37 by Rs. 1.93 lakhs due mainly to larger payments to the War Office for British Forces serving in India partly counterbalanced by savings in pensions of Indian Army personnel.

MAIN HEAD I.—

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	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.		39,700		56,000
(2) Annuities and gratuities		21,600		24,000
(3) Jangji-Inams		9,54,200		9,42,000
(4) Decorations and Medals		60,000		30,000
TOTAL SUB-HEAD A	11,03,943	10,75,500	10,88,200	10,52,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families		24,09,200		23,73,000
(2) Pensions and Gratuities to Indians and their families		3,12,87,500		3,13,28,000*
(3) Indian Military Service Family Pensions . . . . .		..		..
(4) Miscellaneous		3,50,000		3,64,000
(5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		10,01,700		10,97,000
(6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		..
(7) Equated payments of commuted or Capitalised value of pensions under Military Regulations		6,02,100		7,36,000
(8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		..
TOTAL SUB-HEAD B	3,55,16,539	3,56,50,500	3,57,89,800	3,58,98,000

* Includes Rs. 8,460 for grants from the Civil Compassionate Fund to Civilian employee paid from the Defence Services Estimates.

ARMY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India		1,58,40,000	1,59,28,000	1,61,40,000
(b) Pensions and gratuities to Europeans and their families		2,96,13,000	3,28,60,000	3,29,00,000
Deduct—Chargeable against Civil Departments			32,50,000	34,00,000
(c) Pensions and gratuities to Indians and their families		31,000	26,000	27,000
(d) Indian Military Service Family Pensions . . . . .		..	..	..
(e) Miscellaneous		96,000	88,000	88,000
TOTAL SUB-HEAD C.—ENGLAND	4,93,99,332	4,55,80,000	4,56,22,000	4,57,55,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND				
	-2,55,930	..	-2,36,000	..
TOTAL EXPENDITURE—MAIN HEAD 1	8,57,63,884	8,23,06,000	8,22,64,000	8,27,05,000

MAIN HEAD I.—ARMY—*concl.*

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts		500		..
(2) Decorations and Medal		7,500		8,000
TOTAL SUB-HEAD A.	8,147	8,000	10,000	8,000
 SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions . . . . .		..		..
(2) Miscellaneous receipts		2,12,000		6,83,000
TOTAL SUB-HEAD B	5,84,598	2,12,000	2,26,000	6,83,000
 SUB-HEAD C.				
(1) Subscriptions towards Indian Military Service Family Pensions . . . . .		..	..	..
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		33,36,000	32,17,000	32,58,000
(3) Miscellaneous		1,20,000	2,15,000	1,80,000
TOTAL SUB-HEAD C.	41,37,931	34,56,000	34,32,000	34,38,000
 SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND				
	-21,441	..	-18,000	..
TOTAL —RECEIPTS—MAIN HEAD I	47,09,235	36,76,000	36,50,000	41,29,000

FOR THE YEAR 1937-38.

279

MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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	1,406	14	1,392	600	..	600	1,000	..	1,000	2,100	..	2,100
B.—PENSIONS	25,903	..	25,903	31,400	..	31,400	31,000	..	31,000	29,900	..	29,900
C.—ENGLAND	4,96,674	..	4,96,674	5,20,000	..	5,20,000	5,10,000	..	5,10,000	5,24,000	..	5,24,000
D.—EXCHANGE	-2,574	..	-2,574	..	..	..	-3,000	..	-3,000	..	..	..
TOTAL—MAIN 2/II	5,21,409	14	5,21,395	5,52,000	..	5,52,000	5,39,000	..	5,39,000	5,56,000	..	5,56,000

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

MAIN HEAD 2/II.—ROYAL AIR FORCE.

EXPENDITURE.	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities . . . . .		..		..
(2) Decorations and medals		600		2,100
TOTAL SUB-HEAD A	1,406	600	1,000	2,100
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		26,000		23,950
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		5,200		5,650
(4) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		..
(5) Equated payments of commuted or Capitalised value of pensions under military rules . . . . .		.		..
(6) Commutation or Capitalised value of pensions under military rules financed from revenue . . . . .		..		..
(7) Fractional differences . . . . .		..		..
TOTAL SUB-HEAD B	25,903	31,400	31,000	29,900
SUB-HEAD C.—ENGLAND.				
(1) Contribution towards the retired pay of R. A. F. British personnel for service in India	4,96,674	5,20,000	5,10,000	5,24,000
SUB-HEAD D.—EXCHANGE	-2,574	..	-3,000	..
TOTAL EXPENDITURE MAIN HEAD 2	5,21,409	5,52,000	5,39,000	5,56,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
(1) Fractional differences . . . . .		..	..	..
(2) Decorations and medals . . . . .		..	..	..
TOTAL SUB-HEAD A	14	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts . . . . .	..	..	..	..
SUB-HEAD C.—EXCHANGE.				

TOTAL RECEIPTS—MAIN HEAD II	14	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1935-36.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.		
	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.	1,06,982	—7,995	1,44,927	1,40,000	2,000	1,38,000	1,41,000	1,000	1,40,000	1,45,000	1,000	1,44,000
B.—ENGLAND	7,60,487	7,148	7,53,389	7,56,000	6,000	7,50,000	7,77,000	5,000	7,72,000	7,84,000	1,000	7,83,000
C.—EXCHANGE.	—3,939	—37	—3,902	..	..	..	—4,000	...	—4,000	...	...	...
TOTAL MAIN HEAD 3/III.	8,63,480	—884	8,94,364	8,96,000	8,000	8,88,000	9,14,000	6,000	9,08,000	9,29,000	2,000	9,27,000

FOR THE YEAR 1937-38.

MAIN HEAD 3/II.—ROYAL INDIAN NAVY.

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,10,000		1,10,000
(2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		2,000		1,540
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		20,000		20,000
(5) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . . .		..		2,560
(6) Equated payments of commuted or Capitalised value of pensions under Military rules		5,000		2,100
(7) Commutation or Capitalised value of pensions under Military rules financed from revenue . . . . .		..		5,800
(8) Fractional differences . . . . .		..		..
TOTAL SUB-HEAD A.	1,38,932	1,40,000	1,41,000	1,45,000
SUB-HEAD B.—ENGLAND.				
(1) H. I. N. retired pay and miscellaneous pensions		7,56,000		8,78,000
Deduct—Chargeable against Civil Departments				94,000
TOTAL SUB HEAD B.	7,60,487	7,56,000	7,77,000	7,84,000
SUB-HEAD C.—EXCHANGE.	-3,939	..	-4,000	..
TOTAL EXPENDITURE—MAIN HEAD 3.	8,93,480	8,96,000	9,14,000	9,29,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		2,000		1,000
TOTAL SUB-Head A.	-7,995	2,000	1,000	1,000
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous	7,148	6,000	5,000	1,000
SUB-HEAD C.—EXCHANGE				
	-37	..	..	..
TOTAL RECEIPTS MAIN HEAD III	-884	8,000	6,000	2,000

EXPLANATIONS.

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

Budget 1937-38 is more than Budget 1936-37 by Rs. 39 lakh due mainly to increases under R. I. N. Retired pay and smaller receipts in England.

60.—DEFENCE RESERVE FUND.

DEFENCE SERVICES ESTIMATES

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

	Accounts, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
60. Transfer ^{to} _{from} the Defence Reserve Fund	9,39,397	-82,40,000	91,000	-1,42,25,000

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. 1,42,25,000 is made up of—

	Rs.
(i) New money allotted from Defence Reserve Fund	1,13,07,000
(ii) Reqrants of surrenders	29,18,000
	1,42,25,000

2. The sum of Rs. 1,42,25,000 transferred to the Budget, 1937-38 is intended to finance the following categories of measures :—

	Rs.
(i) Reequipment programme (including reqrants)	89,78,000
(ii) Other measures	52,47,000
	1,42,25,000

3. The items included in item (ii) above "other measures" are :—

	Rs.
(i) Housing of officers	15,00,000
(ii) Accommodation at Wana	11,00,000
(iii) Replacement of stores consumed in the Waziristan operations	6,00,000
(iv) Reqrants—	
(a) Head 2-C(m) Military launches	1,00,000
(b) Head 8—Military Engineer Services—exclusive of reqrants included under para. 2 (i) (Rs. 6,71,000) and para. 3 (i) (Rs. 2,00,000)	7,93,000
(c) Head 10—Royal Air Force Works	1,56,000
(d) Head 11—Royal Indian Navy Works	34,000
(e) Head 12—Quetta Reconstruction	9,64,000
	52,47,000

INDEX.

A	Page.	Head		
		Main.	Sub.	Minor.
Academy, Indian Military, Dehra Dun	76	2	B	(o)
Accommodation, Works, M. E. S.	210	8	A	(a)
Accounts Office, Army Factory	100	2	J	(c)
" " Commands and Districts	98	2	J	(b)
" " Navy	100	2	J	(e)
" " Military	98 to 101	2	J	
" " Military Accountant General	98	2	J	(a)
" " Royal Air Force	100	2	J	(d)
Aden—contribution towards expenditure in—	202	7	E	
Adjutant General's Branch	150	4	A	(e)
	to			
	152			
Adjutant General in India, Miscellaneous services under	106	2	N	
	to			
	112			
Administration, Cantonments	104	2	L	(a)
Administration of Non-Cantonment stations	198	7	C	(c)
Administrative Services, Summary of Estimates of—	48-49	2/II		
Administration Staff, Dairy Farms, Pay of—	136	3	E	(a)
Advances, M. E. S.	215	8	Q	
After charges below six pence, Army	200	7	D	
" " " " " " R. A. F.	244	10	E	
After credits below six pence, Army	203	VII	D	
" " " " " " R. A. F.	252	X	E	
Allotments, Marriage Allowances and—B. T. England	44	1	D	
" " " " " " I. A. England	44	1	D	
Allowance to Naval Commander-in-Chief	258	11	A	
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	
" to Navy officers for passing in foreign and oriental languages	265	11	I	
Animals, Feed of	90	2	D	(c)
Animals, Grain and salt for	164	5	A	(b)
" (Remounts)	170	5	B	
" Strength of	20			
Animal Transport	80	2	C	(d)
Animal Transport Units, Hot Weather Establishments	198	7	C	(b)
Annual Approximate Effective cost of typical units	25			
Annual Training Grant	60	2	A	(l)
Annuities and gratuities, Army	276	1	A	
Annuities and gratuities, R. A. F.	282	2	A	

	Page.	Head		
		Main.	Sub.	Minor.
<i>A—contd.</i>				
Anti-malarial measures, Army	110	2	N	(f)
Anti-malarial measures, R. A. F.	244	10	E	
Army Factory Accounts Office	100	2	J	(c)
Army Headquarters	148			
	to	4	A.	
	157			
Army School of Education, India, Belgaum, Headquarters and Educational Wing	66	2	B	(f)
Army School of Education, India, Belgaum, Antigas Wing	66	2	B	(g)
Army School of Physical Training, Ambala	52	2	A	(b)
Army Signal School, Poona	60	2	A	(k)
Army Transport, Services rendered by, to R. A. F.	244	10	E	
Army Veterinary Services	92	2	E	
Arrear charges unallocated	200	7	D	
Arrear Receipts	203	VII	D	
Arsenals, Ordnance and Clothing Depots	94	2	F	(a)
Artificers, Pay of, Ordnance and clothing Depots	94	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	(l)
Assault-at-arms grant	60	2	A	(l)
Assistant Director of Ordnance Services, (Provision), Pay of officers	154	4	A	(g)
Assistant Director of Ordnance Services, (Provision), Pay of establishment	154	4	A	(g)
Attached sections, Special	186	7	A	(a)
Auxiliary and Territorial Forces, Staff at Army Headquarters, Commands Districts and Brigades	222	9	A	
Auxiliary Force	222	9	B	
B				
Bakeries	130	3	B	(a)
Band, Governor-General's	106	2	N	(a)
Baptist and Congregational churches	102	2	K	(d)
Barracks, B. T., Hot Weather Establishments	198	7	C	(b)
Body Guard, Governor-General's	40	1	B	(a)
Bonus paid under sliding scale of rations scheme (Provisions)	164	5	A	(a)
Bonus paid under sliding scale of rations scheme (Coal and firewood)	166	5	A	(d)
Bonus paid under sliding scale of rations scheme, R. A. F.. . . .	240	10	D	(c)
Bonus paid for greatcoats	172	5	C	(b)

	Page.	Head		
		Main.	Sub.	Minor.
B—contd.				
Books, maps, printing charges and technical equipment	76	2	B	(p)
Breeding operations, Animals (Remounts)	90	2	D	(c)
Brigades, Staff of	158	4	O	
British soldiers attached to Civil Departments, Expenditure on families of	200	7	D	
British soldiers, Forces in India and Burma, Pay and allowances and miscellaneous cash expenditure on	36	1	A	
Buildings for Depots, etc.—Works—M. E. S:	210	8	A	(c)
Bullocks, purchase of	170	5	B	
Butcheries	130	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				
Camels, Purchase of	170	5	B	
Cantonments	104	2	L	
Cantonments, Administration	104	2	L	(a)
Cantonment authorities — Conservancy charges paid to	198	7	C	(a)
Cantonments, Grant-in-aid and supply of water to	104	2	L	(b)
Cantonments, Military estates	104	2	L	(c)
Cantonment Stations, other conservancy charges in	198	7	C	(a)
Care of vacant buildings	214	8	D	(e)
Cash, Losses of	200	7	D	
Cavalry, Pay and allowances and miscellaneous cash expenditure on	28	1	A	
Central Disposals Organisation	96	2	H	
Central Disposals Organisation—Hired Transport	196	7	B	(a)
" " " Rail charges	186	7	A	(e)
" " " Road warrants	196	7	B	(c)
Central Mechanical Transport Stores Depot	86	2	C	(f)
Central Revision Section	156	4	A	(h)
Central Subjects—Contribution to provincial revenues in respect of	200	7	D	
Chaplains, Pay of	102	2	K	
Chemical Defence Research, Lethal Stores Inspectorates and—	174	5	D	
Chief of the General Staff, Miscellaneous services under the	112	2	O	
Children—Fees for attending civil schools	76	2	B	(p)
Church, Baptist and Congregational	102	2	K	(d)
" Methodist	102	2	K	(c)
" Presbyterian	102	2	K	(a)
" of Rome	102	2	K	(b)
Civil Grant—Territorial Force	224	9	C	(b)
Clothing—Consolidated—Allowances (England)	44	1	D	
Clothing Depots	94	2	F	(a)
Clothing Factories	130	3	C	
Clothing—Kit and allowances for British Troops	36	1	A	

	Page.	Head		
		Main.	Sub.	Minor.
C—contd.				
Clothing—Kit and allowances for Indian Troops and followers	36	1	A	
Clothing stores	172	5	C	(b)
Coal and Firewood	166	5	A	(d)
College, Kitchener, Nowgong	72	2	B	(k)
College, Prince of Wales Royal Indian Military, Dehra Dun .	70	2	B	(j)
College, Staff, Quetta	52	2	A	(o)
Commander-in-Chief and personal staff	148	4	A	(a)
Command Physical Training Staffs	52	2	A	(a)
Commands, Staff of	158	4	B	
Commands and Districts, Accounts Offices	98	2	J	(b)
Compensation for losses	200	7	D	
Conservancy	198	7	C	(a)
Consolidated Clothing Allowances	250	10	G	
Consul General, Meshed, Secretary to	112	2	O	
Contracts Directorate, Pay of officers	154	4	A	(g)
" " Pay of Establishments	154	4	A	(g)
Contribution by Imperial Government in respect of pensionary charges of I. T. serving overseas, etc.	276	I	C	
Contribution by Imperial Government to cost of India's defence	46	I	D	
Contribution from Dominion Governments towards cost of training their officers	117	II	A	
Contribution from Imperial Government on account of Indian Regiment lent for service in the Colonies	46	I	D	
Contribution from local Governments and Indian States towards cost of training their students at Army Schools	117	II	B	
Contribution from Local Governments towards cost of training their students at Army Schools	117	II	A	
Contribution from Local Governments towards cost of Training of Civil Students in Army Veterinary Schools	118	II	E	
Contribution from other departments or Governments for leave passage in respect of military officers and others temporarily or permanently employed under them	203	VII	A	
Contribution from other Governments and Departments in respect of leave and passage concessions, R. I. N.	267	XI	C	
Contribution towards Aden expenditure	202	7	E	
Contribution towards cost of Survey of India	112	2	O	
Contribution towards the expenses of His Majesty's Ships employed in the Indian seas	266	11	J	
Contribution to Provincial revenues in respect of central subjects	200	7	D	
Contribution towards the retired pay of R. A. F. British personnel for service in India	282	2	C	
Contributory Pensions Act, 1925 (England), Army	44	I	D	
" " " " R. A. F.	250	10	G	
" " " " Recoveries under, Airmen	232	10	A	(d)
" " " " Recoveries under, Army	40	1	B	(d)

	Page.	Head		
		Main.	Sub.	Minor.
<i>C—contd.</i>				
Controlled Flour Mills	114	2	P	(b)
Convalescent Homes for officers	96	2	I	(b)
Cookery, School of	80	2	C	(c)
Coronation—Despatch of Contingent	182	6	B & C	
Cost—Approximate annual effective—of typical units	25			
Cost of water supplied by M. E. S. to non-entitled consumers	104	2	L	(b)
Credits on account of Hospital charges of R. A. F. personnel	96	2	I	
" on account of dentistry charges of R. A. F. personnel	96	2	I	
" for services rendered to other departments, e'c., Military Accounts Offices	98	2	J	(h)
Credits for services rendered to other departments, etc., Naval Accounts Office	100	2	J	(c)
Credits for services rendered by Government transport to Civil and other departments and individuals	117	II	C	
Credits for services rendered, Medical Services	119	II	I	
" for services rendered by M. T. Units to M. E. S. and R. A. F.	164	5	A	(c)
Credits for services rendered by R. A. F. transport to Army or M. E. S.	244	10	E	
Cultivation farms	90	2	D	(b)
Customs duty—Grass Farms	134	3	D	(a)
" " Dairy Farms	136	3	E	(a)
" " Hospitals including 31 Coy. R. A. M. C.	96	2	I	
" " Ordnance and Clothing Factories	130	3	C	(a)
" " Provision	164	5	A	(a)
" " Clothing	172	5	C	(b)
" " Ordnance Stores	170	5	C	(a)
" " Medical Store Depôts and Workshops	124	3	A	(a)
" " M. T. Stores	168	5	A	(g)
" " M. T. Vehicles	168	5	A	(h)
D				
Dairy Farms, Capital	136	3	E	(b)
" " Revenue	136	3	E	(a)
Dairy produce, Proceeds from sale of	142	III	E	
" " Purchase of	136	3	E	(a)
Decorations and medals, Army	276	1	A	
Defence Reserve Fund	288			
Defence Services Personnel, Strength of	12 to 19			
Deferred pay and gratuities, Forces in India and Burma	36	1	A	
Depot, Arsenal, Ordnance and Clothing	94	2	F	(a)
" Central Mechanical Transport Stores	86	2	C	(j)
" Grain Crushing	114	2	P	(a)
" Hill Sanitaria and	108	2	N	(c)
" Medical Store Depôts and Workshops	124 to 129	3	A	

	Page.	Head		
		Main.	Sub.	Minor.
D—contd.				
Depot, Ordnance and Clothing	94	2	F	(a)
Remount	90	2	D	(a)
Supply Companies and Supply	78	2	C	(a)
Depreciation, Dairy Farms	136	3	E	
Grass Farms	134	3	D	
Ordnance and Clothing Factories	130	3	C	(a)
Ordnance and Clothing Factories—value of purchases, etc., financed from	132	3	C	(a)
Transferred to Capital—Medical Stores Depots and Workshops	126	3	A	(c)
Depreciation Reserve, Medical Stores Depots and Workshops	124—128			
Depreciation Reserve, Expenditure in India on plant and machinery financed from—	124—128	3	A	(b) and (e)
Depreciation Reserve, Expenditure in England on plant and machinery financed from—	124—128	3	A	(b) and (e)
Detachment, Garrison, Regimental and—Schools, B. T.	64	2	B	(d)
Detachment, Garrison, Regimental and—Schools, I. T.	64	2	B	(e)
Detention barracks, Military prisons and	110	2	N	(d)
Director of Regulations and forms	156	4	A	(i)
Discharge gratuity and deferred pay, B. T.	44	1	D	
Discharge gratuities, R. A. F.	250	10	G	
Disposals Organisation	96	2	H	
Distribution of the Budget Estimate of Expenditure between 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	158	4	C	
Donations and grants-in-aid to Institutions	112	2	N	(i)
Donation to Lawrence Memorial Royal Military School, Lovedale	76	2	B	(p)
Donation to Roman Catholic Orphanages at Simla and Mussoorie	76	2	B	(p)
E				
Ecclesiastical establishments	102	2	K	
Education	62	2	B	
	76			
Education, Army School of—Belgaum, Anti-gas Wing	66	2	B	(g)
Education, Army School of—Belgaum, Headquarters and Educational Wing	66	2	B	(f)

	Page.	Head	
		Main.	Sub. Minor.
<i>E—contd.</i>			
Education, Grant—R. A. F.	234	10	B (b)
Education, Miscellaneous Expenses	76	2	B (p)
Education of Military pupils at Medical Colleges and schools	96	2	G
Educational Institutions, Hot Weather Establishments	198	7	C (b)
Educational Institutions, other than those of administrative Services—personnel—Rail Charges	190	7	A (d)
Educational and Instructional Charges, R. A. F., England	250	10	G
Educational Training Grant, B. T.	64	2	B (d)
Educational Training Grant, B.T., Children	64	2	B (d)
Educational Training Grant, I. T.	64	2	B (e)
Electrical Installations, Maintenance and operation	213	8	C
Embarkation Staff	186	7	A (a)
Emergency Grant, Special.	112	2	O
Empty Haulage—Rail charges	192	7	A (d)
Engineers, Pay and allowances and miscellaneous cash expenditure on	28	1	A
England, Expenditure on Administrative Services	114	2	R
	to		
	116		
" " " " Army Headquarters, Staff of Commands, etc.	160	4	D
" " " " Fighting Services	44	1	D
" " " " Manufacturing Establishments	138	3	F
" " " " Military Engineer Services	215	3	J
" " " " Non-effective, Army	277	1	C
" " " " Non-effective, Royal Air Force	280	2	C
" " " " Non-effective, Royal Indian Navy	284	3	B
" " " " Quetta Reconstruction	268	12	I
" " " " Royal Air Force, Effective	250	10	G
" " " " Royal Indian Navy, Effective	266	11	J
" " " " Special Services	182	6	B
" " " " Stores, Equipment and animals	174	5	E
" " " " Transportation, Conservancy, hot-weather establishments, etc.	202	7	E
Equitation School, Saugor	56	2	A (g)
Estates, Military	104	2	L (c)
Estimates, General Summary of	2		
Estimates Summary of—Administrative Services	48		
" " " " Army Headquarters, Commands, etc.	143		
" " " " Auxiliary and Territorial Forces	218		
" " " " Defence Services—Effective	22		
" " " " Fighting Services	26		
" " " " Manufacturing Establishments (including Stores)	122		
" " " " Military Engineer Services	206		
" " " " Non-effective	272		
" " " " Non-effective—Head 1/I Army	274		
" " " " Non-effective—Head 2/II, R. A. F.	280		
" " " " Non-effective — Head 3/III, R. I. N.	283		

	Page.	Head		
		Main.	Sub.	Minor.
<i>E—concl'd.</i>				
Estimates Summary of—Purchase and sale of stores, etc.	162			
" " " Royal Air Force	226			
" " " Royal Indian Navy	254			
" " " Special Services	180			
" " " Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	184			
Examiners, Fees and Allowances of	76	2	B	(p)
Exchange on English Expenditure, Administrative Services	117	2	S	
" " " " Army Headquarters, Staff of Commands, etc.	160	4	E	
" " " " Fighting Services	44	1	E	
" " " " Manufacturing Establish- ments	138	3	G	
" " " " Military Engineer Services	215	8	K	
" " " " Non-effective, Army	277	1	D	
" " " " Non-effective, Royal Air Force	282	2	D	
" " " " Non-effective, Royal Indian Navy	284	3	C	
" " " " Quetta Reconstruction	270	12	J	
" " " " Royal Air Force, Effective	250	10	H	
" " " " Royal Indian Navy, Effective	266	11	K	
" " " " Special Services	182	6	B	
" " " " Stores, Equipment and animals	174	5	F	
" " " " Transportation, Conser- vancy hot-weather establishments, etc.	202	7	F	
Exchange on English Receipts, Administrative Services	120	II	S	
" " " " Army Headquarters Staff of Commands, etc.	160	IV	C	
" " " " Fighting Services	46	I	E	
" " " " Manufacturing Establish- ments	142	III	G	
" " " " Military Engineer Services	216	VIII	H	
" " " " Non-effective, Army	278	I	D	
" " " " Non-effective, Royal Air Force	282	II		
" " " " Non-effective, Royal Indian Navy	284	III	C	
" " " " Quetta Reconstruction	270	XII	C	
" " " " Royal Air Force, Effective	252	X	H	
" " " " Royal Indian Navy, Effective	267	XI	E	
" " " " Special Services	182	VI	B	
" " " " Stores, Equipment and animals	179	V	F	
" " " " Transportation, Conser- vancy Hot-weather establishments, etc.	204	VII	F	
Expenditure, Distribution of, between India and England	4			
Expenditure, Distribution of, in India, between controlling officers at Army Headquarters	6			
	6			
	9			

	Page.	Head		
		Main.	Sub.	Minor.
F				
Factories, Ordnance and Clothing	130	3	C	
to	132			
Family Allotments, Recoveries on account of, Airmen . . .	232	10	A	(e)
Family Allotments, Recoveries on account of, British Troops	40	1	B	(e)
Family Allotments, Recoveries on account of, Indian Army	40	1	B	(f)
Families, Expenditure on account of — of British Soldiers attached to Civil Departments	200	7	D	
Farms, Cultivation	90	2	D	(b)
Farms, Dairy	136	3	E	
Farms, Grass	134	3	D	
Fauji Akhbar, Establishment and other charges	150	4	A	(d)
Feed of animals	90	2	D	(e)
Fees and allowances of examiners	76	2	B	(p)
Fees, Branding and Covering	118	II	D	
Fees for children attending civil schools	76	2	B	(p)
Fees in respect of Kings' India Cadets at Royal Military College, Sandhurst	120	II	R	
Fees to examiners for Indian Medical Department promotion examinations	112	2	N	(i)
Field firing stores, grant for purchase of	60	2	A	(l)
Fighting Services, Forces in India proper and Burma, Pay and allowances and miscellaneous cash expenditure	36	1	A	
Fighting Services, Indian Infantry Serving at Hong Kong . . .	42	1	C	
Fighting Services, Miscellaneous	40	1	B	
Fighting Services, Hired Transport	196	7	B	(a)
" " Rail Charges	190	7	A	(d)
Fighting Services, Strength statement	28			
to	29			
" " Summary of Estimates	26			
Fines and forfeitures	203	VII	D	
Firewood and coal	166	5	A	(d)
Flour Mills, Controlled	114	2	P	(b) ½
Fodder, Purchase of	134	3	D	(a)
Fractional Differences, Army	200	7	D	
Freight on Stores, Royal Indian Navy	264	11	F	(k)
Fund, Defence Reserve	288			
Fund, Persian Gulf Lighting Service, Recoveries from	258	11	A	
Furlough Allowances, Indian Army, Regimental	44	1	D	
Furlough Allowances and Voyage pay, British Troops	44	1	D	
Furniture, Military Engineer Services	211	8	A	(f)
" Maintenance—Buildings, etc.	213	8	B	(d)

	Page.	Head		
		Main.	Sub.	Minor.
G				
Garrison, Regimental and Detachment Schools for British Troops	64	2	B	(d)
Garrison Regimental and Detachment Schools for Indian Troops	64	2	B	(e)
General Charges, M. E. S.	214	8	D	
" " Care of vacant buildings	214	8	D	(e)
" " Miscellaneous	214	8	D	(f)
" " Payments for railway sidings and plat- forms	214	8		(d)
" " Rates and Taxes	214	8	D	(c)
" " Rent for hired buildings	214	8	D	
" " Rent for land	214	8	D	(b)
General Staff Branch	150	4	A	(d)
General Supervision, R. I. N.	258	11	A	
Governor General's Band	106	2	N	(a)
Governor General's Bodyguard	40	1	B	(a)
Governor General, Personal staff of	148	4	A	
Grain and salt for animals	164	5	A	(b)
Grain Crushing Depots	114	2	P	(a)
Grant, Annual Training	60	2	A	(l)
" Artillery Target	60	2	A	(l)
" Assault-at-arms	60	2	A	(l)
" for expenditure to be sanctioned by H. E. the C.-in-C.	148	4	A	(a)
" for libraries	76	2	B	(p)
" for purchase of field firing Stores	60	2	A	(l)
" for unforeseen expenditure Commands.	158	4	B	
" " " " " Districts	158	4	C	
" for up-keep of laboratories	96	2	I	
Grants for teaching and learning English, Indian Army	76	2	B	(p)
Grant-in-aid to Cantonment Funds and Supply of water	104	2	L	(b)
Grants-in-aid and donations to institutions	112	2	N	(i)
Grant, Special Emergency	112	2	O	
Grass Farms	134	3	D	
Grass Farms Capital	134	3	D	(b)
Grass Farms Revenue	134	3	D	(a)
Gratuities and Deferred pay, Forces in India and Burma	36	1	A	
Gratuity, Discharge	44	1	D	
Graves—War, Maintenance of	200	7	D	
H				
Hastings Military Land Suspense Account	216	VIII	F	
Headquarters, Commands, Districts and Brigades, Hot Weather Establishments	198	7	C	(b)
Headquarters Staff including Commands, Districts and Brigades Rail Charges	192	7	A	(d)
Heads, Major and Main, of expenditure and receipts	3			
Hill moves—Rail Charges	190—192	7	A	(d)
Hill Sanitaria and Depots	108	2	N	(c)
Hire Charges of M. T. Vehicles, R. A. F.	238	10	D	(b)
Hire of bullocks	198	7	"	(b)

	Page.	Head		
		Main.	Sub.	Minor.
H—contd.				
Hire of officers' chargers	178	V	B	
Hired Transport	196	7	B	(a)
Hong Kong, Indian Infantry serving at	42	1	C	
Horsebreeders, Prizes and premium paid to	90	2	D	(c)
Horses, purchase of	170	5	B	
Hospitals including Headquarters No. 31 Company R. A. M. C.	96	2	I	(a)
Hospitals, Veterinary	92	2	E	(a)
Hospitals, Works, M. E. S.	210	8	A	(b)
Hospital Stoppages from officers, etc.	119	II	I	
Hot Weather Establishments	198	7	C	(b)
I				
Ice, Maintenance and Operation, Installations, Military Engineer Services	214	8	C	(c)
Imported Stores, Customs duty on—Royal Indian Navy	264	11	F	(k)
Incidental and Miscellaneous expenses	200	7	D	
Indian Army Ordnance Corps	94	2	F	
Indian Army Ordnance Corps, Hot Weather Establishments.	198	7	C	(b)
Indian Army Ordnance Corps, Rail Charges (Stores and Personnel)	190	7	A	(d)
to	192			
Indian Army Ordnance Corps, School of Instruction	94	2	F	(b)
Indian Army Ordnance Corps—Stores	170	5	C	
to	172			
Indian Army Ordnance Corps—Travelling and Out station allowances	188	7	A	(c)
Indian Army Veterinary Corps, Hot weather Establishments	198	7	C	(b)
Indian Army Veterinary Corps, Rail Charges	190	7	A	(d)
to	192			
Indian Combined Transport Services, R. A. F., Receipts.	252	X	E	
Indian Combined Transport Services—Royal Air Force	244	10	E	
Indian Infantry serving at Hong Kong	42	1	C	
Indian Military Academy, Dehra Dun	76	2	B	(o)
Indian Military Service Family Pensions	278	I	B and C	
Indian officers and other ranks and civilians, Forces in India and Burma, Pay and allowances and miscellaneous cash expenditure	36	1	A	
Indian officers, other ranks and followers on furlough—Rail charges	190	7	A	(d)
Indian Order of Merit	276	1	A	
Indian Religious Teachers in Indian units.	110	2	N	(e)
Indian Signal Corps, Pay and allowances and miscellaneous cash expenditure	29	1	A	
Indian Troop Service	186	7	A	(b)

Page.	Head		
	Main.	Sub.	Minor.

I—contd.

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	62	2	B	(b)
Inspecting, Supervising and-Staff—Districts	62	2	B	(c)
Installations, Works—Military Engineer Services	212	8	A	(g)
Insurance Fees on account of horses	178	V	B	
Issues on payment, Aviation Stores, Royal Air Force	238	10	D	(a)
" " " Clothing—Army	172	5	C	(b)
" " " Clothing—Navy	263	11	F	(f)
" " " Clothing, Royal Air Force	242	10	D	(i)
" " " Coal and firewood—Army	166	5	A	(d)
" " " Coal, Navy	263	11	F	(d)
" " " Fuel and Light, Royal Air Force	240	10	D	(t)
" " " Grain and Salt for animals, Army	164	5	A	(b)
" " " Naval Stores	262	11	F	(a)
" " " Mechanical Transport Stores including tyres—Army	168	5	A	(g)
" " " Mechanical Transport Stores, Royal Air Force	238	10	D	(b)
" " " Mechanical Transport Vehicles	168	5	A	(h)
" " " Medical Stores, Naval	264	11	F	(i)
" " " Medical Stores, Royal Air Force	241	10	D	(h)
" " " Mine Sweeping Stores—Naval	264	11	F	(h)
" " " Miscellaneous Stores, Royal Air Force	241	10	D	(g)
" " " Oil Kerosine	166	5	A	(e)
" " " Oil fuel	263	11	F	(e)
" " " Ordnance Stores—Army	170	5	C	(a)
" " " Ordnance Stores, Naval Ammunition	263	11	F	(g)
" " " Ordnance Stores, Royal Air Force	242	10	D	(j)
" " " Other R. I. A. S. C. Stores	167	5	A	(f)
" " " Petrol, Benzol and Lubricants, Royal Air Force	240	10	D	(e)
" " " Petrol and Lubricants, Army	164	5	A	(e)
" " " Petrol and Lubricants, Navy	262	11	F	(e)
" " " Petrol and Lubricants, Royal Air Force	241	10	D	(f)
" " " Provisions, Army	164	5	A	(a)
" " " Provisions, and water Naval	262	11	F	(b)
" " " Provisions, Royal Air Force	240	10	D	(c)

J

Jangi Inama, Army	276	1	A	
Judge Advocate General's Branch—Pay of establish- ments of	152	4	A	(e)
Judge Advocate General's Branch—Pay of Officers	152	4	A	(e)

	Page.	Head		
		Main.	Sub.	Minor.
K				
Kerosine Oil	166	5	A	(e)
Kidderpore Dockyard Suspense Account, Receipts from	267	XI	C	
King George's Royal Indian Military School, Ajmer	74	2	B	(n)
King George's Royal Indian Military School, Jhelum	74	2	B	(m)
King George's Royal Indian Military School, Jullundur	72	2	B	(l)
Kit and clothing allowances, B. T., I. T. and followers, Forces in India and Burma	36	1	A	.
Kitchener College, Nowgong	72	2	B	(k)
L				
Laboratories, Grant for up-keep of	96	2	I	
Lands, communication and Drainage, Works, M. E. S.	211	8	A	(e)
Land Sales suspense Account	216	VIII	E	
Land Transport	202	7	E	
Language Rewards for British Officers and men	76	2	B	(p)
Language Rewards, R. A. F.	244	10	E	
Language Teachers, Pay of	64	2	B	(d)
Launches, Military	88	2	C	(m)
Lawrence Memorial Royal Military School, Lovedale, Donation to	76	2	B	(p)
Lawrence Military School, Abu	70	2	B	(i)
Lawrence Royal Military School, Sanawar	68	2	B	(h)
Leave Allowances paid by Non-Military Departments	40	1	B	(c)
Leave passage concessions to Army Officers and Warrant Officers	194	7	A	(h)
Leave passage concessions to Civilian Officers	194	7	A	(i)
Leave passage concessions to R. I. N. Officers	265	11	I	
Lethal Stores Inspectorates and Chemical Defence Research	106	2	M	(a)
Libraries, grant for	76	2	B	(p)
Loss of Cash, Army	200	7	D	
" " " R. A. F.	244	10	E	
" " " R. I. N.	265	11	I	(a)
Losses, Compensation for, Army	200	7	D	
" " " " R. A. F.	244	10	E	
Losses, Works, M. E. S.	212	8	A	(i)
Lubricants, Petrol and	164	5	A	(c)
M				
Maintenance—Buildings, Communications, etc., M. E. S.	213	8	B	
" and Operation—Installations, M. E. S.	213	8	C	
" of Naval Arms, R. I. N.	265	11	I	
" of War Graves	200	7	D	
Maintenance Group, Mechanical Transport—Headquarters	84	2	C	(h)
Marriage allowances and allotments, B. T., England	44	1	D	
" " " " I. A., England	44	1	D	
" " " " R. A. F., England	250	10	G	(c)

	Page.	Head		
		Main.	Sub.	Minor.
<i>M—contd.</i>				
Master General of the Ordnance Branch	156	4	A	(g)
Master General of the Ordnance, Miscellaneous Services under	106	2	M	
Mathematical instruments, expenditure on repair of	170	5	C	(a)
Mechanical Transport Drivers trained for the R. A. F.— Credits on account of	82	2	C	(f)
Mechanical Transport Headquarters, Maintenance Group	84	2	C	(h)
Mechanical Transport Stores, Central Depot	86	2	C	(j)
Mechanical Transport, Experimental Section	88	2	C	(l)
Mechanical Transport Stores, including Tyres	168	5	A	(g)
Mechanical Transport Stores and Vehicles, Rail charges	192	7	A	(d)
Mechanical Transport, Heavy Repair Shops	86	2	C	(i)
Mechanical Transport, Vehicle Reserve Depot	88	2	C	(k)
Mechanical Transport Technical Inspectors	84	2	C	(g)
Mechanical Transport Units	82	2	C	(e)
Mechanical Transport Vehicles	168	5	A	(h)
Medical Colleges and Schools, Education of Military pupils at	96	2	G	
„ Directorate, Pay of Officers of	150	4	A	(e)
„ „ „ Establishment of	152	4	A	(e)
„ Services	96	2	I	
Medical Store Depots and Workshops	124 to 129	3	A	
„ „ „ „ „ Appropriation-in-aid to Grant 57 (Civil)	128	3	A	(f)
„ „ „ „ „ Depot proper, Capital	124	3	A	(b)
„ „ „ „ „ Depot proper, Revenue	124	3	A	(a)
„ „ „ „ „ Workshops, Capital	128	3	A	(e)
„ „ „ „ „ Workshops, Power charges	128	3	A	(d)
„ „ „ „ „ Workshops, Revenue	126	3	A	(c)
Methodist Church	102	2	K	(c)
Military Academy, Indian	76	2	B	(o)
Military Accounts Offices	98 to 101	2	J	
Military Accountant General's Office	98	2	J	(a)
Military Attaché, Kabul, Secretary to	112	2	O	
Military Buildings	213	8	B	(a)
Military Engineer Services, English Stores	215	8	H	
„ „ „ Establishment	214	8	E	
„ „ „ General charges	214	8	D	
„ „ „ Maintenance and Operation— Installations	213 and 214	8	C	
„ „ „ Maintenance—Buildings, com- munications, etc.	213	8	B	
„ „ „ Stores (excluding expenditure in England)	215	8	G	
„ „ „ Tools and plant	215	8	F	
„ „ „ Works—Accommodation	210	8	A	(a)

	Page.	Head		
		Main.	Sub.	Minor.
<i>M—contd.</i>				
Military Engineer Services Works—Buildings for Depots, etc.	210	8	A	(c)
„ „ „ Works—Furniture	211	8	A	(f)
„ „ „ Works—Hospitals	210	8	A	(b)
„ „ „ Works—Installations	212	8	A	(g)
„ „ „ Works—Lands, Communications and drainage	211	8	A	(e)
„ „ „ Works—Losses	212	8	A	(i)
„ „ „ Works—Minor Works	212	8	A	(h)
„ „ „ Works—Special	211	8	A	(d)
Military Estates	104	2	L	(c)
Military Launches	89	2	C	(m)
Military Prisons and Detention Barracks	110	2	N	(d)
Military pupils, Education of—at Medical colleges and schools	96	2	G	
„ Roads ex-Cantonments	213	8	B	(e)
„ „ in Cantonments	213	8	B	(b)
Military Secretary's Branch	150	4	A	(c)
Military Training	52 to 60	2	A	
„ Training—England	114	2	R	
Military Treasure Chests	98	2	J	(b)
Minor Works	212	8	A	(d)
Miscellaneous (Army)	200	7	D	
Miscellaneous Expenditure, Forces in India and Burma	36	1	A	
„ Provision for new measures	114	2	Q	
„ Services under the Adjutant General in India	106 to 112	2	N	
„ Services under the Chief of the General Staff	112	2	O	
„ Services under the M. G. O. in India	106	2	M	
„ Services under the Q. M. G. in India	114	2	P	
Mobilization Stores, Army, Payment to Telegraph Department for care of	200	7	D	
Movements—Annual Relief	190	7	A	(d)
„ of drafts and details to and from port	190	7	A	(d)
Mules—purchase of	170	5	B	
N				
National Health Insurance, Army, England	44	1	D	
„ „ „ Payments to Ministry of Health	200		D	
„ „ „ R. A. F.	250	10	G	
Naval Accounts Office	100	2	J	(e)
Naval Commander-in-Chief, Allowance to	258	11	A	
Naval Subsidised Vessels, Purchase of Stores for—Coal	263	11	F	(d)
„ „ „ „ „ „ „ „—Oil fuel	263	11	F	(e)
New measures, Provision for	114	2	Q	
Non-Cantonment Stations, Administration of	198	7	C	(c)
„ „ other Conservancy Charges in	198	7	C	(e)
Non-Military Departments, Leave allowances paid by	{ 40 { 44	1 1	B D	(c)
N.-W. F. 1930	182	6		

	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	76	2	B	(p)
Offices, Hot Weather Establishments Indian Regimental units	193	7	C	(b)
Oil Kerosine	166	5	A	(e)
Okara Farm, Gross Expenditure	142	III	D	
" " Gross Receipts	142	III	D	
" " Net receipts	142	III	D	
" " Profits, Expenditure financed from	{ 134 136	3 3	D E	(b) (b)
Ordnance and Clothing Factories, Capital	132	3	C	(b)
" " " " Revenue	130	3	C	(a)
Ordnance Depots, Arsenal and Clothing Depots	94	2	F	(a)
Ordnance Stores	170	5	C	(a)
" " Rail Charges	192	7	A	(d)
Outstation, Travelling and—allowances	188	7	A	(c)
P				
Passage and Conveyance of Officers and Men, R. I. N.	265	11	I	
Passage money to and from England and Colonies	194	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	29	1	A	
" " " " " " on Infantry	28	1	A	
" " " " " " on Pioneers	28	1	A	
" " " " " " on Reservists	29	1	A	
" " " " " " on Royal Tank Corps	29	1	A	
Pay of officers studying in China and Japan	76	2	B	(p)
Pay of Permanent Establishments—Breeding operations	90	2	D	(c)
" " " Cultivation Farms	90	2	D	(b)
" " " Remount Depots	90	2	D	(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	214	8	D	(d)
Payment for repairs, etc., to H. M.'s Indian Ships and vessels at outstations	265	11	I	
Payment to Air Ministry for troops serving in India—R. A. F.	250	10	G	
Payment to Ministry of Health on account of N. H. I.	200	7	D	
Payment to other Departments—Establishment—M. E. S.	214	8	E	
Payment to other Departments—Tools and Plant—M. E. S.	215	8	F	(b)
Payment to Telegraph Department for care of Army Mobilisation Stores	200	7	D	
Payment to War Office for B. T. serving in India	44	1	D	

	Page.	Head		
		Main.	Sub.	Minor.
P—concl'd.				
Pioneers, Pay and allowances and miscellaneous cash expenditure on	28	1	A	
Power Charges—M. S. Depots and Workshops—	128	3	A	(d)
Presbyterian Church	102	2	K	(a)
Prince of Wales' Royal Indian Military College, Dehra Dun	70	2	B	(j)
Principal Supply Officers' Committee, India	156	4	A	(j)
Printing and Stationery, R. A. F.	244	10	E	
Prisons, Military and Detention Barracks	110	2	N	(d)
Prizes and premium paid to horse breeders	90	2	D	(e)
Production Charges, Dairy Farms	136	3	E	(a)
" " Grass Farms	134	3	D	(a)
Publications and Miscellaneous	202	7	E	
Punjab Veterinary College, Lahore, Training of Military students at the	92	2	E	(d)
Purchase of Bullocks	170	5	B	
" Camels	170	5	B	
" Horses	170	5	B	
" Mules	170	5	B	
Purchases, Stores—				
Aviation Stores, R. A. F.	238	10	D	(a)
Clothing, Army	172	5	C	(b)
Clothing, R. A. F.	242	10	D	(i)
Coal and Firewood, Army	166	5	A	(d)
Fuel and Light, R. A. F.	240	10	D	(d)
Grain and Salt for animals, Army	164	5	A	(b)
M. T. Stores, Army	168	5	A	(g)
M. T. Stores, R. A. F.	238	10	D	(b)
M. T. Vehicles—Army	168	5	A	(h)
Medical Stores, R. A. F.	241	10	D	(h)
Miscellaneous Stores, R. A. F.	241	10	D	(g)
Oil Kerosine	166	5	A	(e)
Ordnance Stores, Army	170	5	C	(a)
" " R. A. F.	242	10	D	(j)
Other R. I. A. S. C. Stores, Army	167	5	A	(f)
Petrol, Benzol and Lubricants, R. A. F.	240	10	D	(e)
Petrol and Lubricants, Army	164	5	A	(e)
" " " R. A. F.	241	10	D	(f)
Provisions, Army	164	5	A	(a)
" " " R. A. F.	240	10	D	(c)
Q				
Quartermaster General's Branch	152	4	A	(5)
Quartermaster General, Miscellaneous Services under	114	2	P	
Quetta Reconstruction	268	12		

	Page.	Head			
		Main.	Sub.	Minor.	
R					
Rail Charges	190-3	7	A		(d)
Railway Transport Staff	186	7	A		(a)
Rates and Taxes	214	8	D		(c)
Receipts, Distribution of, between India and England	5				
Receipts, England, Administrative Services	120	II	R		
" " Army Headquarters, Staff of Commands, etc.	160	IV	B		
" " Fighting Services	46	I	D		
" " Manufacturing Establishments	142	III	F		
" " Military Engineer Services	216	VIII	G		
" " Non-effective, Army	278	I	C		
" " Non-effective, Royal Air Force	282	II	B		
" " Non-effective, Royal Indian Navy	284	III	B		
" " Quetta Reconstruction	275	XII	B		
" " Royal Air Force	252	X	G		
" " Royal Indian Navy	267	XI	D		
" " Special Services	182	VI			
" " Stores, Equipment and Animals	179	V	E		
" " Transportation, Conservancy, Hot Weather Establishments and miscellaneous	204	VII	E		
Receipts, India, Animals	178	V	B		
" " Army Education	117	II	B		
" " Army Headquarters, Staff of Commands, etc.	160	IV	A		
" " Auxiliary and Territorial Forces	224	IX			
" " Cantonments	119	II	L		
" " Central Disposals Organisation	118	II	H		
" " Clothing	179	V	C		(b)
" " Conservancy, hot weather establishments and administration of non-cantonment stations	203	VII	C		
" " Dairy Farms	142	III	E		
" " Ecclesiastical Establishments	119	II	K		
" " Education of military pupils at Medical Colleges and Schools	118	II	G		
" " Forces in India and Burma	46	I	A		
" " from class A Lands	119	II	L		
" " " B Lands	119	II	L		
" " Grass Farms	142	III	D		
" " Hired Transport and supply of well water	203	VII	B		
" " Indian Army Ordnance Corps	118	II	F		
" " Indian Army Ordnance Corps Stores	178	V	C		
" " Indian Army Veterinary Corps	118	II	E		
" " Indian Infantry serving at Hong Kong	46	I	C		
" " Lethal Stores Inspectorates and Chemical Defence Research Stores	179	V	D		
" " Medical Services	119	II	J		
" " Medical Store Depots and Workshops	140	III	A		

	Page.	Head		
		Main.	Sub.	Minor.
<i>R—contd.</i>				
Receipts, India, Military Accounts Offices	119	II	J	
“ “ Military Engineer Services	216	VIII		
“ “ Military Training	117	II	A	
“ “ Miscellaneous	203	VII	D	
“ “ Miscellaneous, Fighting Services	46	I	B	
“ “ Miscellaneous Services under Adjutant General in India	120	II	N	
“ “ Miscellaneous Services under the Chief of the General Staff	120	II	O	
“ “ Miscellaneous Services under the Master General of Ordnance	120	II	M	
“ “ Miscellaneous Services under the Quartermaster General in India	120	II	P	
“ “ Non-effective, Royal Air Force	282	II	A	
“ “ Non-effective, Royal Indian Marine	284	III	A	
“ “ Ordnance and Clothing Factories	140	III	C	
“ “ Ordnance Stores	178	V	C	(a)
“ “ Pensions—Army	278	I	B	
“ “ Quetta Reconstruction	270	XII	A	
“ “ Remount Depots and Breeding Operations	118	II	D	
“ “ Rewards for Military Services—Army	278	I	A	
“ “ Royal Air Force, Miscellaneous	252	X	E	
“ “ Royal Air Force, Sale of Stores	252	X	D	
“ “ Royal Air Force, Works	252	X	F	
“ “ Royal Indian Army Service Corps	117	II	C	
“ “ Royal Indian Army Service Corps Miscellaneous	140	III	B	
“ “ Royal Indian Army Service Corps Stores	176	V	A	
“ “ Royal Indian Navy, Hire of Vessels and Sale Proceeds of Stores	267	XI	B	
“ “ Royal Indian Navy, Miscellaneous	267	XI	C	
“ “ Royal Indian Navy, Supplies and Services	266	XI	A	(a) to (c)
“ “ Mohmand Bajaur	182	VI	A	
“ “ Transportation	203	VII	A	
Receipts on account of transport of troops and concession passages	204	VII	E	
Record Office, Royal Indian Army Service Corps	78	2	C	(b)
Record Office, Veterinary	92	2	E	(c)
Recoveries from Indian Post and Telegraph Department in respect of telephone connections	198	7	C	(d)
Recoveries from Indian Post and Telegraph Department in respect of telegraphic guaranteed lines connections	198	7	C	(d)
Recoveries from Indian Post and Telegraph Department in respect of telephone connections through the Army local telephone system at Chaman and telephone at R. A. F. Aerodrome	198	7	C	(d)
Recoveries from Persian Gulf Lighting Service Fund	258	11	A	

	Page.	Head		
		Main.	Sub.	Minor.
<i>R—contd.</i>				
Recoveries on account of Family Allotments—B. T.	40	1	B	(e)
" " " " Indian Army	40	1	B	(f)
" " " " R. A. F.	232	10	A	(e)
Recoveries on account of Water and Electric Energy	216	VIII	B	
Recoveries under Contributory Pensions Act, 1925, Army	40	1	B	(d)
Recruiting Staff	108	2	N	(b)
Relief Movements, Annual	190	7	A	(d)
" " Hired Transport	196	7	B	
" " of Drafts and Details	190	7	A	(d)
" " Road Warrants	196	7	B	(c)
Religious Teachers in Indian units	110	2	N	(e)
Remount Depots, Hired Transport	196	7	B	(a)
" " Hot Weather Establishments	198	7	C	(b)
" " Rail Charges	190	7	A	(d)
" " Road Warrants	196	7	B	(c)
Remount Depots and Breeding Operations	90	2	D	
Remounts—Animals	170	5	B	
Renewals, Maintenance and Operation, Installations, M. E. S.	214	8	C	(g)
Rent for hired buildings, General Charges, M. E. S.	214	8	D	(a)
Rent for land, General Charges, M. E. S.	214	8	D	(b)
Repair of mathematical instruments, Expenditure on	170	5	C	(a)
Reserve Fund—Defence.	288			
Reservists, Pay and allowances and miscellaneous cash expenditure on	29	1	A	
Reservists, Pay of—Butcheries	130	3	B	(b)
Rest Camps	112	2	N	(h)
Revision Section, Central	156	4	A	(h)
Rewards for Military Services—Army	276	1	A	
Rewards for Military Services—Royal Air Force	282	2	A	
Road Warrants	196	7	B	(c)
Roman Catholic Orphanages, Simla and Mussoorie Donation to	76	2	B	(p)
Royal Air Force, Accounts Office	100	2	J	(d)
" " Aircraft Depot	234	10	B	(d)
" " Aircraft Park	236	10	B	(e)
" " Aviation Stores	238	10	D	(a)
" " Buildings, Communications, etc., Maintenance, of	246	10	F	(b)
" " Clothing	242	10	D	(s)
" " Ecclesiastical Establishments Share of cost.	236	10	B	(f)
" " Education	234	10	B	(b)
" " Educational and Instructional Establishments	234	10	B	(a)
" " Fuel and Light	240	10	D	(d)
" " Headquarters	236	10	C	
" " Hill Depot	232	10	A	(b)
" " Indian Air Force	232	10	A	(c)

	Page.	Head		
		Main.	Sub.	Minor.
<i>R—contd.</i>				
Royal Air Force, Maintenance and Operation—Installations	248	10	F	(c)
" " Miscellaneous	244	10	E	
" " Mechanical Transport Stores	238	10	D	(b)
" " Medical Services	234	10	B	(e)
" " Medical Stores	241	10	D	(h)
" " Miscellaneous Stores	241	10	D	(g)
" " Ordnance Stores	242	10	D	(j)
" " Petrol and Lubricants (M. T.)	241	10	D	(f)
" " Petrol, Benzol and Lubricants (Aviation)	240	10	D	(e)
" " Provisions	240	10	D	(c)
" " Recoveries on account of family allotments from airmen	232	10	A	(e)
" " Recoveries under Contributory Pensions Act, 1925	232	10	A	(d)
" " Squadrons and Staff at Group, Wing Stations and Wing Headquarters	230	10	A	(a)
" " Strength statement	229			
" " Tools and Plant	248	10	F	(f)
" " Works	246			
	248	10	F	(a)
" " Works Establishment	248	10	F	(e)
" " Works, General Charges	248	10	F	(d)
Royal Army Medical Corps, Hospitals including Headquarters No. 31 Company	96	2	I	(a)
Royal Indian Army Service Corps, Administrative Services	78 to 89	2	C	
" Indian Army Service Corps, Animal Transport	80	2	C	(d)
" Indian Army Service Corps—Central Mechanical Transport Stores Depot	86	2	C	(f)
" Indian Army Service Corps, Experimental Section, Mechanical Transport	88	2	C	(i)
" Indian Army Service Corps, Headquarters, Mainte- nance Group, Mechanical Transport	84	2	C	(h)
" Indian Army Service Corps, Heavy Repair Shop, Mechanical Transport	86	2	C	(i)
" Indian Army Service Corps, Hot Weather Establish- ments	198	7	C	(b)
" Indian Army Service Corps, Manufacturing Establish- ments	130	3	B	
" Indian Army Service Corps, Mechanical Transport Units	82	2	C	(e)
" Indian Army Service Corps, Miscellaneous Stores	167	5	A	(f)
" Indian Army Service Corps, Military Launches	88	2	C	(m)
" Indian Army Service Corps, Personnel and Stores— Hired Transport Charges	196	7	B	(a)
" Indian Army Service Corps, Rail Charges (Stores and Personnel).	190 to 192	7	A	(d)
" Indian Army Service Corps, Record Office	78	2	C	(b)

	Page.	Head		
		Main.	Sub.	Minor.
R—contd.				
Royal Indian Army Service Corps, Road Warrants— Personnel and Stores	196	7	B	(c)
„ Indian Army Service Corps, School of Cookery	80	2	C	(c)
„ Indian Army Service Corps, Supply Companies and Supply Depots	78	2	C	(a)
„ Indian Army Service Corps, Travelling and Outstation allowances	188	7	A	(c)
„ Indian Army Service Corps, Technical Inspectors of Mechanical Transport	84	2	C	(g)
„ Indian Army Service Corps, Training Group	82	2	C	(f)
„ Indian Army Service Corps, Vehicle Reserve Depot, Mechanical Transport	88	2	C	(k)
„ Indian Army Service Corps, Stores	164	5	A	
	to			
	163			
Royal Indian Navy Workmen, and Labourers—Wages of	261	11	E	(f)
„ „ Clothing	263	11	F	(f)
„ „ Coal	263	11	F	(d)
„ „ Commander of Dockyard's Dept.	260	11	E	(a)
„ „ Customs duty and freight charges	264	11	F	(k)
„ „ Dockyard and Workshop	260			
	to			
	262	11	E	
„ „ Dockyard and Workshop—Miscellaneous	262	11	E	(g)
„ „ Dockyard Dispensary	261	11	E	(e)
„ „ Dockyard Police	261	11	E	(d)
„ „ Fuel depots in the Persian Gulf, Basrah	260	11	D	(c)
„ „ Fuel depots in the Persian Gulf, Henjam	260	11	D	(b)
„ „ Fuel depots in the Persian Gulf, Muscat	259	11	D	(a)
„ „ General Supervision	258	11	A	
„ „ Landing and Shipping charges on coal in Fuel Depots in the Persian Gulf	260	11	D	(d)
„ „ Navy Store Officer's Dept. Dockyard proper	261	11	E	(b)
„ „ Navy Stores, Indian	262	11	F	(a)
„ „ Marine Survey Dept.	258	11	B	
„ „ Transport Launches and Establishment at Calcutta	260	11	D	(e)
„ „ Medical Stores	264	11	F	(i)
„ „ Minesweeping stores	264	11	F	(h)
„ „ Miscellaneous	265	11	J	
„ „ Oil Fuel	263	11	F	(e)
„ „ Ordnance Stores—Ammunition	263	11	F	(g)
„ „ Petrol and Lubricants	262	11	F	(c)
„ „ Provisions and Water	262	11	F	(b)
„ „ Salaries and allowances of officers and men afloat	259	11	C	

	Page.	Head		
		Main.	Sub.	Minor.
R—concl'd.				
Royal Indian Navy Ships and Vessels, purchase and hire of	265	11	G	
.. .. . Shore establishments—Miscellaneous	259			
.. .. . to	260	11	D	
.. .. . Stores for works on Indian Naval buildings	264	11	F	(j)
.. .. . Works—Expenditure on	265	11	H	
.. .. . Workshops	261	11	E	(o)
Royal Indian Military College, Prince of Wales'	70—72	2	B	(j)
.. .. . School, King George's, Ajmere	74	2	B	(n)
.. .. . " " " " " " " " Jhelum	74	2	B	(m)
.. .. . " " " " " " " " Jullundur	72	2	B	(l)
Royal Tank Corps, Pay and allowances and miscellaneous cash expenditure on	29			
Royal Tank Corps School, India, Ahmednagar	58	2	A	(j)
S				
Sale of condemned building, materials, Cast animals, etc., Grass Farms	134	3	D	(a)
.. .. . " " " " " " " " Castings Dairy Farms	136	3	E	(a)
.. .. . Dairy produce to R. A. F., M. E. S., etc.	136	3	E	(a)
.. .. . Fodder	134	3	D	(a)
.. .. . Proceeds from Farms	142	III	D and E	
.. .. . Government property	216	VIII	C	
.. .. . Grain and fodder, Proceeds from	142	III	E	
.. .. . Obsolete Stores, Proceeds from—M. S. Depots and Workshops	140	III	A	
Sale of Obsolete Stores, Proceeds from—Ordnance and Clothing Factories	142	III	C	
Sale of Obsolete Stores, Proceeds from—Ordnance Stores	178	V	C	(a)
Sale of Obsolete Stores, Proceeds from—Clothing Stores	178	V	C	(b)
Sale of Obsolete Stores, Proceeds from—Lethal Stores Inspectors and Chemical Defence Research	179	V	D	
Sale of Obsolete and Surplus Stores, R. A. F.	252	X	D	
Sale of Surplus Stores, Proceeds from—M. S. Depots and Workshops	140	III	A	
Sale of Surplus Stores—Ordnance and Clothing Factories	140	III	C	
.. .. . " " " " " " " " Ordnance	178	V	C	(a)
.. .. . " " " " " " " " Clothing	178	V	C	(b)
Sale of Unserviceable Stores	179	V	E	
Sale of Vegetables—Proceeds from—Grass Farms	142	III	D	
Sale proceeds of Officers' Chargers	178	V	B	
.. .. . " " " " " " " " Cast animals	178	V	B	
.. .. . " " " " " " " " hides of animals	178	V	B	
Sale proceeds of Scrap and Waste—Ordnance and Clothing Factories	132	3	C	(a)
Sale proceeds of Scrap and by-products—M. S. Depots and Workshops	124	3	A	(c)
Sale proceeds of X-Ray Stores	119	II	I	

	Page.	Head		
		Main.	Sub.	Minor.
<i>S—contd.</i>				
Sale of Stores, R. A. F.	252	X	D	
Sanitaria, Hill and Depôts	108	2	N	(c)
Scholarships, British Army School	76	2	B	(p)
School, Army Signal, Poona	60	2	A	(k)
School, Equitation, Saugor	56	2	A	(g)
School, Garrison, Regimental and Detachment—for British Troops	64	2	B	(d)
School, Garrison, Regimental and Detachment—for Indian Troops	64	2	B	(e)
School, King George's Royal Indian Military, Ajmer	74	2	B	(n)
School, King George's Royal Indian Military, Jhelum	74	2	B	(m)
School, King George's Royal Indian Military, Jullundur	72	2	B	(l)
School, Lawrence Military, Abu	70	2	B	(i)
School, Royal Military, Sanawar	68	2	B	(h)
School of Artillery (India), Kakul	58	2	A	(i)
School of Cookery	80	2	C	(c)
School of Education, Army, India, Belgaum	66	2	B	(f) and (g)
School of Instruction, Indian Army Ordnance Corps	94	2	F	(b)
School of Physical Training, Ambala	52	2	A	(b)
School, Royal Tank Corps, India, Ahmednagar	58	2	A	(j)
School, Senior Officers', Belgaum	58	2	A	(h)
School, Small Arms (India)	54 to 56	2	A	(d) to (f)
School, Veterinary	92	2	E	(b)
Sea and Inland Water Charges	194	7	A	(f)
Sea passage money to and from England and Colonies	194	7	A	(g)
Sea Transport and Concession passages, Charges on account of	202	7	E	
Sea Transport and Concession passages, Receipts on account of	204	VII	E	
Second Lieutenants—Pay of—on appointment	44	I	D	
Senior Officers' School, Belgaum	58	2	A	(h)
Ships and Vessels, Purchase and hire of—R. I. N.	265	11	G	
Shipping Charges, Receipts on account of	267	XI	C	
Small Arms School (India), Ahmednagar Wing	56	2	A	(f)
Small Arms School (India), Headquarters Staff, Pachmarhi	54	2	A	(d)
Small Arms School (India), Pachmarhi Wing	54	2	A	(e)
Small measures, Provision for, under Adjutant General in India	112	2	N	(i)
" " " under Master General of Ordnance	106	2	M	(b)
" " " under Quartermaster General in India	114	2	P	(c)
Small measures—Reserve at the disposal of Air Officer Commanding	244	10	E	

Page.	Head		
	Main.	Sub.	Minor.

S—contd.

Embarkation and Railway transport Staff and Transit Sections	186	7	A	(a)
Special Services, Summary of Estimates of	180			
„ Works—Works, M. E. S.	211	8	A	(d)
Staff College, Quetta	52	2	A	(c)
Staff of Commands	158	4	B	
Staff of Districts and Brigades	158	4	C	
Storage Charges, credits for — Arsenals, Ordnance and Clothing Depots, etc.	94	2	F	(a)
Storage Charges, R. A. F. Explosives on deposit in Arsenals	244	10	E	
Stores, Field Firing, Grant for purchase of	60	2	A	(l)
„ M. E. S.	215	8	G	
„ M. E. S., English cost of	215	8	H	
„ Purchase and sale of — Army	162 to 179	5/V		
„ Purchase and sale of — R. I. N.	262	11	F	
„ Taken to India, Army	174	5	E	
„ „ R. A. F.	250	10	G	
Strength of Animals	20			
Strength of Defence Services personnel	12 to 19			
Subsidisation of motor vehicles, Charges on account of	168	5	A	(h)
Summary, General, of Estimates	2			
Summary of Estimates, Administrative Services	48 to 49			
„ „ „ Army Headquarters, Staff of Commands, etc.	143	2/II		
„ „ „ Auxiliary and Territorial Forces	218	4/IV		
„ „ „ Defence Services—Effective	22	48/XXXVI		
„ „ „ Defence Services—Non-effective	272	49/XXXVII		
„ „ „ Fighting Services	26	1/I		
„ „ „ General	2			
„ „ „ Manufacturing Establishments	122	3/III		
„ „ „ Military Engineer Services	206	8/VIII		
„ „ „ Non-effective, Army	274	1/I		
„ „ „ Non-effective, Royal Air Force	280	2/II		
„ „ „ Non-effective, Royal Indian Navy	283	3/III		
„ „ „ Purchase and sale of stores, Equipment and Animals	162	5/V		
„ „ „ Royal Air Force, Effective	226	10/X		
„ „ „ Royal Indian Navy, Effective	254	11/XI		
„ „ „ Special Services	180	6/VI		
„ „ „ Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	184	7/VII		
Supervising and Inspecting Staff, Army Headquarters, Commands and Districts—Education	62	2	B	(a) to (c)
Supply Companies and Supply Depots	78	2	C	(a)
Supply of Well Water	196	7	B	(b)

	Page.	Head		
		Main.	Sub.	Minor.
S—concl'd.				
Survey of India, Contribution towards cost of	112	2	O	
Suspense Account, Hastings Military Land	216	VIII	F	
Suspense Account, Kidderpore Dockyard	267	XI	C	
Suspense Account, Land Sales	216	VIII	E	
T				
Table Money	203	VII	A	
Tank Corps, Royal, Pay and allowances and miscellaneous cash expenditure on	29	1	A	
Technical Examination Branch, A. H. Q.	114	2	P	(d)
Technical Inspectors of Mechanical Transport	84	2	C	(g)
Telephones, Administration of (excepting Army Headquarters)	198	7	C	(d)
Telephones, Maintenance and Operation, Installations, Military Engineer Services	214	8	C	(h)
Temporary Establishments in Stores Section, Pay of	94	2	F	(a)
Temporary Establishment in Workshops, Pay of	94	2	F	(a)
Temporary Labour, Mechanical Transport, Head quarters Maintenance Group	84	2	C	(h)
" " Supply Coys. and Depots	78	2	C	(a)
" " Vehicle Reserve Depot	88	2	C	(k)
" " and Establishments, Breeding operations	90	2	D	(c)
" " and Establishments, Cultivation Farms	90	2	D	(b)
" " and Establishments, Lethal Stores Inspectorates and Chemical Defence Research	106	2	M	
" " and Establishments, Remount Depots.	90	2	D	(a)
Territorial Force	223			
	and			
" " Civil grant	224	9	C	
" " Normal Charges	223	9	C	(a)
Tools and Plant, Military Engineer Services	215	8	F	
Tour Expenses of Chief of the General Staff	150	4	A	(d)
Tour Expenses of Commander-in-Chief	148	4	A	(a)
Tour expenses of the General Officers Commanding-in-Chief, Commands	194	7	A	(e)
Training Grant, Army, Annual	60	2	A	(f)
Training Group, Royal Air Force	234	10	B	(a)
" " Royal India Army Service Corps	82	2	C	(f)
Training, Military	52	2	A	
	to			
	61			
Training, Vocational	110	2	N	(g)
Transport, Animal	80	2	C	(d)

	Page.	Head		
		Main.	Sub.	Minor.
T—contd.				
Transport, Hired	196	7	B	(a)
Transportation	186	7	A	
	to			
	195			
Travelling and out-station allowances	188	7	A	(c)
Tyres, Mechanical Transport stores including	168	5	A	(g)
U				
Under training, Officers with King's Commission un- employed or	40	1	B	(b)
Unemployed, Officers with King's Commission — or under training	40	1	B	(b)
Unemployment Insurance, Army	44	1	D	
" " R. A. F.	250	10	G	
Units, Approximate annual effective cost of typical	25			
V				
Vehicle Reserve Depot	88	2	C	(k)
Vehicles, Mechanical Transport	168	5	A	(h)
Veterinary Hospitals	92	2	E	(a)
Veterinary Record Office	92	2	E	(c)
Veterinary Schools	92	2	E	(b)
Vocational Training	110	2	N	(g)
Vocational Training, B. T.	44	1	D	
Voyage Pay, B. T.	44	1	D	
W				
War graves, Maintenance of	200	7	D	
Warrants, Road	196	7	B	(c)
Water, Grant-in-aid to Cantonment Funds and Supply of	104	2	L	(b)
Well water, Supply of	196	7	B	(b)
Workshops Maintenance and Operation, Installations, M. E. S.	214	8	C	(e)
Workshops, Medical Store Depots	124	3	A	
	to			
	129			
X				
X-Ray Installations, Charges on account of	96	2	I	