# INDIAN SOLDIERS' BOARD.

# Report for the year ending the 31st March 1931.



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# Report on the working of the Indian Soldiers' Board for the year ending the 31st March 1931.

1. General.—The Indian Soldiers' Board was constituted under Government of India, Army Department Resolution No. 737, dated the 16th January 1919, and is now in the 13th year of its existence. As is by now generally known, the duties of the Board centre round the home welfare of the Indian soldier, past and present, and his dependants. The manner in which these duties have been carried out by the Board, and the degree of success which has attended its efforts in the period under review are dealt with in detail later in the report. The extent to which the Board's existence is appreciated is shown by the fact that, over and above the applications for assistance addressed to provincial and district organisations, the Board received direct during the period under review an average of 480 petitions a month from ex-soldiers or their dependants, asking for help in one form or another.

The work of dealing with these petitions has proved too much for the staff at Army Headquarters. The Indian Soldiers' Board at Army Headquarters can only deal with these petitions by referring them to the local authorities. The waste of time and money involved in petitioning headquarters is evidently not realised by petitioners. Steps have been lately taken by announcements in the Fauji Akhbar to inform the public that petitions in future should be sent to the local authorities and that those addressed direct to the Indian Soldiers' Board will not be forwarded.

2. Composition.—The Board is composed of three members of His Excellency the Viceroy's Executive Council nominated by His Excellency the Viceroy, of whom one is President, His Excellency the Governor of the Punjab, the Army Secretary, the Adjutant General in India and the Financial Adviser, Military Finance. Sir Ernest Burdon, Kt., C.S.I., C.I.E., I.C.S., Auditor General in India, is also an additional member of the Board. One of the Assistant Secretaries to the Government of India in the Army Department acts as Secretary to the Board in addition to his other duties.

During the year the President and members of the Board were as follows:—

#### President.

The Hon'ble Sir George Ernest Schuster, K.C.S.I., K.C.M.G., C.B.E., M.C.

#### Members.

His Excellency Sir Geoffrey Fitz Hervey deMontmorency, K.C.S.I., K.C.I.E., K.C.V.O., C.B.E., I.C.S.

The Hon'ble Sir Projendra Lal Mitter, Kt.

The Hon'ble Khan Bahadur Mian Sir Fazl-i-Husain, K.C.I.E., Kt. Lieutenant-General Sir C. Norman Macmullen, K.C.B., C.M.G., C.I.E., D.S.O.

G. M. Young, Esq., C.I.E., I.C.S.

A. Macleod, Esq., I.C.S.

Sir Ernest Burdon, Kt., C.S.I., C.I.E., I.C.S., Auditor General in India.

#### Secretary.

# Major A. F. R. Lumby, C.I.E., O.B.E.

- 3. Provincial and Subordinate Organisations.—The Central Board at Simla (New Delhi during the winter) co-ordinates the activities of kindred organisations in the various areas from which the bulk of the Indian Army is recruited. A complete list of the provincial soldiers' boards is given in Appendix I. During the year the Madras Soldiers' Board was abolished. Under the control of the provincial boards there exists throughout the country a net work of subordinate organisations, a complete list of which will be found in Appendix II. During the year four new district soldiers' boards were formed, three in the United Provinces and one in Assam.
- 4. Welfare Scheme.—The object of this scheme was the creation in all areas from which the Indian Army obtains recruits in any number of district soldiers' boards, etc., acting under the orders of provincial soldiers' boards, whose duty it would be to ensure that the home interests of Indian soldiers and their dependants are specially looked after. The functions of the district soldiers' boards and corresponding organisations thus cover a wide range and some of their main tasks are enumerated below:—
  - (a) To maintain, as far as may be practicable, lists of serving and deceased soldiers belonging to the villages in their districts and of their dependants.
  - (b) To circulate information regarding the educational concessions available for soldiers' children.
  - (c) To communicate information regarding employment, facilities for training for civilian vocations and concessions open to discharged men.
  - (d) To ascertain and intimate the whereabouts of an absent soldier to his dependants and to communicate to him news of all important matters affecting his family's welfare.
  - (e) To procure legal advice in the case of a law suit against an absent soldier where there is no male member of his family capable of protecting his interests.
  - (f) To assist an absent soldiers' family in the event of disease or famine.
  - (g) To investigate applications for relief from the various military charitable funds.
  - (h) To assist ex-soldiers and their dependants in securing medals, pensions, arrears of pay, etc.

'The Central Soldiers' Board makes an annual contribution to local Governments and Administrations for the working of the "Welfare Scheme". The contributions made for the year 1931 were as follows:—

									Rs.
Punjab									12,000
United P	rovino	es							7,500
Bombay									3,000
North-W	est Fr	ontier	Prov	ince					Nil*
Kashmir									1,500
Delhi									1,200
Rajputan	18.								3,000
Central P	rovin	ces (B	erar)					•	Nil*
Bangalore	e (Civi	il and	Milita	ry St	atior	n) .	٠		600
						Total			28,800

<sup>\*</sup>Reported that they had sufficient funds in hand to carry them through the year 1930.

The following extracts from the reports received from provincial soldiers' boards for the year 1930 give an idea of the valuable work performed by the various subordinate organisations:—

# Punjab.

"During the year 1930 there were twenty-six District Soldiers' Boards in existence. Members of the District Soldiers' Boards continue to form a useful medium in counteracting anti-Government propaganda among the military classes. Most boards meet at least once a quarter. Meetings are generally attended by Recruiting Officers and Officers of various units. Recruiting Officers have now been nominated as Vice-Presidents of all Boards in their respective areas. The Provincial soldiers' board held no meeting during the year.

The amount of work disposed of during the year is as follows:—

1.	Medals distributed				213
2.	Investigation of pension cases				391
3.	Investigation of relief cases .		•		1,863
4.	Investigation of scholarship case	s.			583
5.	Appointments secured for ex-sole	diers		•	1,306
6.	Applications for the grant of lan	d.		•	218
7.	Investigation of cases of loss of d	lischar	ge <b>c</b> er	tificates	82
.8.	Applications for the grant of arm	s licen	ses		15
9.	Completion of verification rolls				151
10.	Investigation of cases concerning	g privat	e affa	irs	457
11.	Applications for the grant of rew	ards			6
12.	Miscellaneous cases investigated	١.			1,109

Applications for employment from ex-soldiers continue to be received in large numbers.

Since the receipt of the revised instructions in September last from the Indian Red Cross Society regarding the scheme to assist soldiers invalided out of the Indian Army for chronic diseases, the Punjab Soldiers' Board has dealt with fifteen cases which have been referred to the Provincial Branch of the Red Cross Society".

#### United Provinces.

"Three new District Soldiers' Boards were formed during the year at Almora, Dehra Dun and Etah. There are therefore 27 District Soldiers' Boards in these provinces now.

Applications for relief from the various military funds in existence have been as numerous as in the preceding year. These have been dealt with in accordance with the prescribed procedure. The delay which occurs in obtaining relief under the Irdia and Burma Military and Marine Relief Fund and the Indian Army Benevolent Fund has been the subject of complaint to the Provincial Soldiers' Board. The matter has already received the attention of the Indian Soldiers' Board which pointed out that the delay is due largely to the fact that all the money available for distribution from these funds is derived from interest on investments which is paid twice yearly.

During the year under report the sum of Rs. 2,716 was received from the U. P. Branch of the Indian Red Cross Society for the medical treatment in 35 cases of soldiers invalided out of the Indian Army for chronic diseases as against Rs. 3,748-9-0 for 30 cases in 1929. Distributions were made, as usual, through the District Soldiers' Boards and the District Officers concerned, and care was taken by the Provincial Soldiers' Board to see that the grants were actually spent on the objects for which they were sanctioned.

Twelve cases occurred where the death of the invalids has been reported to the officers commanding the units concerned for the purpose of obtaining family pensions and children's allowances for the heirs. These were brought to the notice of the military authorities and family pensions: and children's allowances have been obtained for the heirs.

Part of the delay which used to occur in arranging for the medical treatment or relief of these cases will disappear under the new procedure prescribed for their investigation. Cases are now sent to the Provincial Soldiers' Board direct by the officers commanding the units from which the soldiers are discharged instead of as formerly through the Provincial Branch of the Red Cross Society. All District Soldiers' Boards and District Officers where there are no District Soldiers' Boards have been made acquainted with the new procedure.

It has been decided that two of the existing cottages at the King Edward VII Sanatorium at Bhowali should be converted into a "Red Cross Block" and that an open air ward should be constructed on certain available space between these two cottages. The total cost of this scheme, which the Provincial Branch of the Red Cross Society has agreed

to bear, is Rs. 15,000. Rs. 5,000 have already been allotted towards this sum, and the Red Cross Block is now open to accommodate eight patients, who must under the terms of the gift, be ex-soldiers invalided for tuberculosis. Steps have already been taken to get patients admitted thereto. The balance of the grant required to complete the project will be made during the course of this year.

The Provincial Branch of the Red Cross Society has also undertaken to pay Rs. 25 per mensem towards the upkeep of each patient admitted to this Block and the travelling expenses of each patient from his home or place of residence to the sanatorium and back on the completion of his treatment.

The Provincial Soldiers' Board takes this opportunity of acknowledging very gratefully this most generous action on the part of the Red Cross Society.

In spite of the increasing difficulties, 1,094 appointments were obtained in the year under report as against 762 in 1928 and 446 in 1929. The increase of 648 over the 1929 figure is due mainly to the fact that many ex-soldiers obtained temporary appointments in the additional police force raised in consequence of the Civil Disobedience Movement. Recently at the instance of Army Headquarters, the United Provinces Government has agreed as an experimental measure that for a period of one year all vacancies occurring in the posts of Barkandazes, Gauzereaders, etc., in the Public Works Department, Imigation Branch, should be reserved for ex-soldiers. If at the end of that time a catisfactory response is made and really suitable men are forthcoming a definite proportion of these appointments will be reserved annually for ex-soldiers.

The District Soldiers' Boards in the United Provinces have not only been supplied, for their own use, with copies of the various leaflets issued by the Army Headquarters to combat the evil influences of the Civil Disobedience Movement, but have also acted as agencies for the wider circulation of these leaflets in districts.

The working of the District Soldiers' Boards throughout the year has been satisfactory and the thanks of the Provincial Soldiers' Board are due to all those who have taken interest in bringing about this result.

His Excellency the Governor's interest in the working of the District Soldiers' Boards remains unabated, and although there have not been as many opportunities as last year of meeting the representatives of District Soldiers' Boards and exchanging views. the Provincial Soldiers' Board has not relaxed its efforts to promote the objects for which these boards exist and to remove, where possible, the grievances that are brought to its notice".

## Bombay.

"The paid agents and circle officers of all sub-committees visited soldiers' families and brought their grievances to the notice of the District Soldiers' Committees. The number of complaints considered by the

various District Committees was 352. Most of these complaints related to the distribution of pensions, gratuities and grant of pecuniary relief from Government. The complaints were investigated by the local officers.

The rules regarding the grant of scholarships from the Maratha War Memorial Fund and the Silver Wedding Fund, as also the schemes of the Bombay Presidency War Relief Fund, the India and Burma Militery and Marine Relief Fund and the Indian Army Benevolent Fund were brought to the notice of the families of ex-soldiers by the Revenue Officers and the members of the Committees at the time of their visits to the villages. Eligible persons take advantage of these funds. At present donations from the Bombay Presidency War Relief Fund are paid to 53, 47 and 42 families in Savantwadi, Ratnagiri and Ahmednagar Districts, respectively. Relief to the extent of Rs. 1,300 was sanctioned from the India and Burma Military and Marine Relief Fund for 12 persons in this Presidency. Done tions amounting to Rs. 1,992 were sanctioned for 26 persons from the Indian Army Benevolent Fund during the current year. The annual contribution of Rs. 3,876 received by the Savantwadi Committee from the Silver Wedding Fund was utilised in giving scholarships, and paying for boarding and lodging charges and other incidental expenses incurred for the children of soldiers who died or were incapacitated in the Great War".

#### North-West Frontier Province.

"Two meetings of the Provincial Soldiers' Board, North-West Frontier Province, were held during the year. At these meetings various points regarding grant of relief, and suggestions for the welfare of the Indian soldiers resident in the Province were considered and suitably disposed of:

Particulars of cases dealt with during the year are as follows :-

	Rs.
(a) Relief granted from the India and Burma Military and Marine Relief Fund to 26 persons to the amount of	3,205
(b) Relief granted from the Indian Army Benevo- lent Fund to 57 persons to the amount of .	4,208
(c) Compassionate allowances cases (for widows of Indian Officers) investigated and recommended.	57
(d) Pension cases investigated and recommended	175
(e) Scholarship cases investigated and recommended	88
(f) Medals distributed	13
(g) Employment secured for reservists, pensioners and ex-soldiers	539

In spite of the great opportunities for temporary employment that the requirements for the additional police have provided, there are, however, still large numbers of ex-soldiers seeking employment (for many are too old, or are suffering from some physical disability, which precludes them from police service)—despite all sustained efforts in this direction".

#### Kashmir.

"Work was carried on on the same lines as in the previous years. The table below shows the number of cases of various kinds dealt with by the Boards during the year under report. Some of these cases were finally disposed of by the tehsil committees on the spot, while in others correspondence was held with the military officers concerned:—

	Jammu.	Mirpur.	Poonch Ilaqa.
Pension and children allowances Education	5 3	43 10	50
Payment of arrears of pay and delivery of	, ,	10	•••
medals.	8	30	35
Land disputes	10	10	579
Relief	4	50	57
Descriptive Rolls		••	117
Verification of rolls			450
Representations regarding hegar		• •	427
Miscellaneous	51	95	1,057
Total	81	238	2,772"

#### Delhi.

"The Board dealt with 237 applications, ircluding 43 left over from the previous year, from ex-soldiers, their relatives and dependants in matters relating to pay, pensions, children's allowances, scholar hips, medals, service, land and property and relief from the Indian Army Benevolent Fund and the India and Burma Military and Marine Relief Fund. One hundred and sixty applications were supported to a successful issue, 20 were rejected and the remaining 57 were pending at the close of the year.

Severteen medals were received and distributed. A sum of Rs. 2,707-10-0, representing balance of pay and gratuity, was received and distributed, and four widows and three ex-sepoy, received relief amounting to Rs. 920 from the funds mentioned above."

# Rajputana.

"Miscellaneous.—The number of cases dealt with as approximately as possible during the year are as follows:—

Family pension					k.	_		30
Children's allowance					•		•	5
Pension					Ċ	:	•	22
Gratuity			,				•	-3
War Medals .					Ċ			25
Arrears and balance								14
Jangi Inam .								3
Continuance or trans	sfer of	fami	ly pen	sion				4
Cases of pension to f	oster:	father	or me	other				2
Enquiries regarding	where	about	s					1
					Tot	al		109

Provincial Soldiers' Board.—The annual meeting of the Board was beld at Abu on the 7th June 1930.

District and State Soldiers' Boards.—Four meetings were held by the Ajmer-Merwara District Soldiers' Board and the chief business conducted was the administration of the yearly grant of Rs. 4,000 from Government for the education of soldiers' children. Certain rules to simplify procedure were revised and it is anticipated that the money will be beneficially utilised each year.

Comparatively few applications were received by the Bikaner State Soldiers' Board from ex-soldiers or dependants. Employment was found for several ex-soldiers in the State Police.

Two new members were appointed to the Jodhpur State Board to represent the interest of the Muslim and Jat ex-soldier communities. Forty-six ex-soldiers were given employment in the State. Members of the Board toured freely in the scattered villages of their areas thus being able to take prompt action where assistance was needed.

Seventy-three cases concerning relief, pension, scholarships, etc., were dealt with by the Jaipur State Soldiers' Board, while employment for 20 ex-soldiers was obtained in the State Regiments, Police and Jail.

This was really the first year of the existence of the Bharatpur State Soldiers' Board. Difficulties were encountered in finding employment for ex-soldiers owing to large reductions in most of the State Departments. In addition to several cases regarding relief, education, etc., many applications were received from ex-soldiers of the State Forces for an increment in their pensions.

General.—On the whole the work of the State and District Boards has been much appreciated by the communities concerned. It is still hoped that a Board will be formed in Alwar State".

#### Central Provinces (Berar).

"The Soldiers' Club at Ellichpur which is used as a meeting place and rest house for ex-military men did useful work during the year. The work done by this institution was reported to the Indian Soldiers' Board, and they were placed to sanction the grant of Rs. 300 towards the maintenance of the club for another year.

All the District Soldiers' Boards continued to subscribe to the Fauji Akhbar during the year for the use of ex-soldiers.

The Yeotmal District Soldiers' Board was able to complete during the year the important task of maintaining a list of persons recruited to the army from that district. The Ellichpur Board has not, however, yet been able to apply itself closely to this task and to draw up a complete list. The necessity of compiling the list is again being brought to the notice of the Board."

# Bangalore (Civil and Military Station).

"Applications for financial ass	sistano	е.				284
Applications for scholarships						55
Claims for family pension .						49
Presentation of war medals			•			14
Number of persons whose addre	esses '	were v	rerifie	d.	•	306
Applications for land grants			•		•	33
Applications for employment			•	•	•	31
Claims to payment of credit ba	lances	٠.	•	•	•	18
Miscellaneous references .			•	•	•	91 .

5. Employment.—One of the chief functions of the provincial and district soldiers' boards is to find employment for ex-soldiers. The Government of India and local Governments and Administrations have accepted the principle that preferential treatment should be accorded to ex-soldiers in this respect, and as a result employment under Government was found for 59,896 individuals between the years 1922 and 1930. No figures are available for previous years. The following statement indicates the extent to which Government employment had been secured for ex-soldiers during the year 1930:—

										Rs.
Punjab								•		1,298
Bombay			٠.	•		•				2,205
United I	Provi	nces				•	•		•	1,094
North-W	Vest ]	Fronti	er Pro	ovince				•		1,012
Bihar an	d Or	issa						•		108
Rajputa	na ar	ıd Ajr	ner-M	erwara			•	•		121
Delhi	•	•	•	•	•	•	•			, 32
Bangalor	re (Ci	vil an	d Mili	tary St	atio	n) .		•		15
						То	tal	•		5,885

This figure shows an increase of 372 by comparison with the preceding year, though it cannot be said that the situation is satisfactory.

- 6. Special pension for Indian blinded soldiers.—A special pension of Rs. 5 a month, in addition to their service pension, is paid to all Indian soldiers who were blinded on active service during the Great War. The payment of the special pension was authorised by the Government of India intheir Army Department letter No. 13982, dated the 15th October 1919, and for this purpose the Administrators of the St. Durstan's Fund made over to the Indian Soldiers' Board a sum of Rs. 30,419-2-6. The cost of this pension is now a charge against the Board. These pensions are paid to the individuals with their other pensions by the Controllers of Military Pension Accounts concerned, and the total amount thus paid is reimbursed to Government by the Board annually in arrears. The payment on this account amounted to Rs. 2,090 for the year under review as against Rs. 1,410-3-0 for the previous year. The total payments made now stand at Rs. 22,976-11-0.
- 7. School for Disabled Soldiers, Lahore.—The special school which exists at Lahore for the purpose of teaching disabled ex-soldiers some form of useful trade such as motor or oil engine driving continues to do splendid work. The length of course, which was reduced to one month, was found exceedingly short for the type of men the school had to train and it had consequently to be extended to two months. The instruction being entirely individual, the results are more satisfactory and the kind of men turned out are decidedly better drivers than before.

During the year under review, 52 ex-sepoys went in for the motor driving test, of which 49 were declared successful, 22 appeared in the oil engine test and all were declared successful. Ex-sepoys generally do

well, provided they are able to secure employment immediately after passing the test; for only then could they remain familiar with what they have learnt in the school.

The Government of India have sanctioned the continuance of the school for another year. The popularity of the school among ex-soldiers still continues. The waiting list bears the names of 201 ex-sepoys.

An allowance of Rs. 6 a month is given to each ex-soldier undergoing training at this school, and the cost of these allowances is met from the Indian Soldiers' Board Fund. The amount paid on this account during the year under review was Rs. 789-8-0.

- 8. The King Emperor's Patriotic Fund.—The custody of this fund, which is to be devoted to the education of Indian soldiers' children, was made over to the Indian Soldiers' Board in March 1921 by order of His Excellency the Viceroy. Up to the 31st March 1931 a sum of Rs. 11,55,047-1-11 has been paid out, on the requisition of the Army Secretary, for the construction and equipment of the King George's Royal Indian Military Schools at Jhelum and Jullundur. The balance in hand on that date was Rs. 24.896-10-5.
- 9. The Indian Soldiers' Board Fund.—On the 31st December 1922 the Imperial Indian Relief Fund ceased to exist and from its residue a sum of Rs. 10 lakhs, invested in Government securities, was transferred to the Board. These securities were utilised to form the Indian Soldiers' Board Fund which assumed all assets and liabilities of the former fund. The Indian Soldiers' Board Fund is now employed to finance the Welfare Scheme of which details are given in paragraph 4 above, for the award of stipends to ex-soldiers undergoing technical training at the School for Disabled Soldiers, Lahore, for the payment of the special pension to Indian ex-soldiers who were blinded on service during the Great War and for other similar objects.

On the 1st April 1930 the face value of the securities constituting the fund amounted to Rs. 11,09,400, bearing an annual interest of Rs. 63,829. No alteration was made in the former figure during the period under review. The market value of the securities on the 31st March 1931 was Rs. 10,69,547. The audited balance sheet and the statements of accounts of the fund are given in Appendix VIII.

10. India and Burma Military and Marine Relief Fund.—This fund was created in 1923 to relieve distress among combatants and non-combatants of the Army in India, the Royal Indian Marine and the Royal Air Force in India who were disabled, and the dependants of men belonging to the same categories who lost their lives as a result of the Great War, or of overseas or frontier service or other active service operations in India. Since the inception of the fund up to the 31st March 1931, fourteen distributions have been held with the following result:—

The usual half-yearly distributions of relief from the fund were carried out by the Board on the 19th May and 29th November 1930 as shown below:—

		May.	November.	Total.
Number of applications considered		253	359	612
Number of applications rejected .		25	105	130
Number of applications sanctioned		228	254	482
Aggregate value of grants sanctioned	Rs.	28,833	21,170	50,003

On the 1st April 1930, the face value of the securities constituting the capital of the fund amounted to Rs. 9,98,700 bearing an annual interest amourting to Rs. 41,813-8-0. No alteration was made in the former figure during the year. The market value of the securities on the 31st March 1931 was Rs. 8,01,840-13-0. The audited balance sheet and the statements of accounts of the fund are reproduced as Appendix IX to this Report.

11. The Indian Army Benevolent Fund.—This fund was constituted under Government of India, Army Department Resolution No. 1132-Funds, dated the 10th September 1927, for the purpose of relieving distress among Indian ex-combatants or non-combatants and the dependants of deceased Indian personnel of the Army in India, who are ineligible for assistance from any other military relief fund.

Under the rules constituting the fund, only the interest derived from the securities may be utilised for relief purposes and the capital of the fund may not be trenched upon.

The annual Government grant of Rs. 1,500 originally sanctioned for compassionate allowances, which was raised to Rs. 6,500 a year with effect from the financial year 1929-30, is added to the annual income of the fund. A sum of Rs. 8,000 from the Indian Soldiers' Board Fund is also added half yearly to the amount of interest available for distribution.

Since the inception of the fund up to the 31st March 1931 six distributions have been held with the following result:—

Total number of applications examined		4,175
Number of applicants granted relief .		1,481
Aggregate amount of grants sanctioned	. Rs	. 1,17,244

The first half yearly distributions of relief from the fund was carried out by the Board on the 26th August 1930 as shown below:—

Number of applications considered					466
Number of applications rejected.	•		•		93
Number of applications	•	•	•		• • •
Number of applications sanctioned	•	•	•		373
Aggregate value of grants sanctioned				Rs.	28,284

The reduction in the number of applications considered during the year is due to the fact that it was not found possible to hold the second half yearly distribution which was due in January 1931.

During the year under review a sum of Rs. 36,816-9-0 was received in the form of subscriptions, which the Board gratefully acknowledged. Of this amount, a sum of Rs. 18,000 was invested in 3\frac{1}{2} per cent. G. P. Notes of a nominal value of Rs. 25,600 and Rs. 12,000 in 6 per cent. Government of India Bonds, 1933-36, to augment the fund's capital. As a result, on the 31st March 1931 the face value of the securities constituting the capital of the fund amounted to Rs. 9,95,900, bearing ar annual interest at Rs. 35,801-8-0 as against Rs. 9,58,300 bearing an annual interest of Rs. 34,185-8-0 on the 31st March 1930. These securities had on the former date a market value of Rs. 6,44,979-8-0. The audited balance sheet and the statement of accounts of the fund including a list of the contributions received during the year under report will be found in Appendix X.

As the demands on the fund are still great and its resources at present very limited, the Board would again welcome contributions, large or small, which should be remitted direct to the Agent, Imperial Bank of India, Simla, with instructions that they should be credited to the "Indian Army Benevolent Fund", the Board being notified at the same time. In the past years the subscriptions received still came for the most part from units of the Indian Army, but the Board hope that the general public also, particularly in places where troops are stationed, will in future show their interest in the welfare of the ex-soldier by contributing to the Fund.

12. Relief from the Silver Wedding Fund.—Under the constitution of this fund its Administrators are permitted to apply it inter alia to the relief of distress among widows of Viceroy's commissioned Indian officers who served in a military capacity, either in India or abroad, under the Crown during the Great War or took part subsequent warlike operations. Widows whose husbands did not render such service, and parentless children and other dependants, whether or not the deceased Indian officers rendered such service, are definitely excluded from receiving assistance from the fund in the form of relief grants.

In December 1924, at the request of the Administrators the Board undertook to investigate claims for relief received from or on behalf of widows of Viceroy's commissioned Indian officers and to make recommendations to them. They also consented to act as the distributing agency on behalf of the Administrators.

Since the Board took over this responsibility, they have dealt with cases as shown below:—

Number of applications examined					449
Number of applications rejected .					83
Number of applicants granted relief		•			366
Aggregate value of grants recomme		l to a	nd		
sanctioned by the Administrator	rs			Rs,	78,230

During the year under report 39 cases were investigated, of which 30 grants aggregating Rs. 5,550 were sanctioned by the Administrators on the recommendation of the Board.

The procedure for the submission of applications for relief from the fund is indicated ir Army Instructions (India) Nos. A 22 of 1928 and 17 of 1930 which are reproduced in Appendix V.

13. The "Sir Victor Sassoon Fund".—Sir Victor Sassoon, Bart., generously offered to hand over to the Indian Soldiers' Board the disability pension to which he is entitled each year to be utilised in the form of loans or grants for the benefit of disabled ex-soldiers of the Indian Army. They accepted the offer and created for the purpose a fund known as the "Sir Victor Sassoon Fund".

During the year under review, the Board considered 13 application<sup>8</sup> for assistance from the fund and sanctioned grants or loans in all case<sup>8</sup> to the aggregate value of Rs. 2,472.

The procedure for the submission of claims for relief from the fund is laid down in Army Instruction (India) No. A 15 of 1929, which is reproduced in Appendix VI.

- 14. Relief Funds.—For facility of reference a self-contained list showing the various relief funds concerning the Board, the classes of persons eligible for help and the procedure to be followed in obtaining assistance is published in Appendix VII.
- 15. Annual audit of the Board's funds.—The accounts of the Indian Soldiers' Board Fund, the India and Burma Military and Marine Relief Fund, and the Indian Army Benevolent Fund have been audited by Messrs. A. F. Ferguson and Company, Delhi, and the audited balance sheets and statements of accounts of these three funds are reproduced in Appendices VIII, IX and X, respectively.
- 16. General.—It was realised that the organisation of the Indian Soldiers' Board including the Welfare Scheme were not working as well as it should. The Board, therefore, sanctioned the appointment of a liaison officer—Captain W. A. Windsor-Aubrey, 2/11th Sikh Regiment—for six months in the first instance, to co-ordinate the work of District Soldiers' Boards. As the Punjab is the biggest military recruiting area, the liaison officer was first deputed there, commencing from the last cold weather, to study problems at close quarters with instructions to submit a full report to the Board at the end of six months. The Board undertook the responsibility for his travelling allowances and office expenses.
- 17. Conclusion.—In concluding their report the Board again wish to record their appreciation of the work of the Provincial and District Soldiers' Boards. It will be realised that the Central Board is only able to co-ordinate and guide the working of the organisations which have been created in the various parts of the country. It is only through the ready help of the latter that the Board are able to achieve such a considerable measure of success in promoting the welfare of the Indian soldier, past and present.

# APPENDIX I.

# LIST OF PROVINCIAL\* SOLDIERS' BOARDS IN INDIA.

	Name.		Secretary's address.
1. Berar .			C/o the Commissioner of Berar, Amraoti, Central Provinces.
2. Bombay	•	•	C/o the Revenue Department, Bombay Castle.
3. Delhi			C/o the Deputy Commissioner.
4. Kashmir			Srinagar.
5. Mysore			Bangalore.
6. NW. F. I	<b>)</b> .		Peshawar.
7. Punjab	•		C/o the Home Department, Punjab Secretariat, Lahore.
8. Rajputana		•	C/o the Recruiting Office, Ajmer.
9. U.P			Governor's Camp, U. P.
*Communication	s in ea	ch	case should be addressed to the Secretory to the

\*Communications in each case should be addressed to the Secretary to the Board.

#### APPENDIX II.

List of District Soldiers'\* Boards and Subordinate organisations in India.

ASSAM.

District Soldiers' Board.

Shillong.

BANGALORE.

District Soldiers' Board.

The Civil and Military Station Soldiers' Board, Bangalere.

BIHAR AND ORISSA.

District Soldiers' Boards.

Saran.

Shahabad.

BOMBAY.

(a) District Soldiers' Boards.

Ahmednagar.

Poona.

Belgaum.

Ratnagiri.

Dharwar.

Satara.

Kolaba.

Savantwadi.

Kolhapur (Soldiers' Board for the Southern Mahratta Country States).

(b) Army Branch, Y. M. C. A.—Acting as the "Employment Committee" of the Bombay Soldiers' Board.

CENTRAL PROVINCES.

(BERAR.)

District Soldiers' Boards.

Akola,

Ellichpur.

Yeotmal.

<sup>\*</sup>Communications in each case should be addressed to the President of the Board.

#### DELHI.

#### District Soldiers' Board.

(C/o the Deputy Commissioner's Office, Delhi.)

#### KASHMIR.

District Tehsil Soldiers' Boards,

Jammu.

Mirpur.

Kathua.

Udhampur.

MADRAS.

The Travancore War Service Men's Association, Trivandrum.

MYSORE.

Mysore Soldiers' Board.

Bangalore.

NORTH-WEST FRONTIER PROVINCE.

District Soldiers' Boards.

Hazara (Abbottabad).

Mardan.

Kohat.

Peshawar.

Waziristan (Dera Ismail Khan).

PUNJAB.

(a) District Soldiers' Boards.

Ambala.

Hissar.

Amritsar.

Hoshiarpur.

Attock (Campbellpore).

Jhelum.

Ferozepore.

Jullundur.

Gujranwala.

Kangra (Dharamsala).

Gujrat:

Karnal.

Gurdaspur.

Lahore.

Gurgaon,

Ludhiana.

Lyallpur.

Rawalpindi.

Mianwali.

Rohtak.

Montgomery.

Shahpur (Sargodha).

Multan.

Sheikhupura.

Muzaffargarh.

Sialkot.

# (b) Zail Committees.

# (c) Ex-Indian Officers' Association.

Kangra District (with 1 Tehsil and 53 Zail Committees).

(d) Other bodies.

Mazbhi Sikh Association, Gobindgarh, District Sheikhupura.

# Rajputana.

District Soldiers' Board.

Ajmer-Merwara, Beawar.

State Soldiers' Boards.

Bharatpur.

Jaipur.

Bikaner.

Marwar (Jodhpur).

UNITED PROVINCES.

# District Soldiers' Boards.

Agra.
Aligarh.
Almora.
Ballia.
Bareilly.

Ghazipur. Lucknow. Mainpuri.

Bareilly. Bulandshahr. Meerut.
Moradabad.
Muttra.

Cawnpore. Dehra Dun. Muzaffarnagar. Partabgarh.

Etah. Etawah. Rae Bareli. Saharanpur.

Farrukhabad.

Shahjahanpur. Sultanpur.

Fyzabad.

Unao.

Garhwal (Lansdowne).

## APPENDIX III (a).

RULES FOR THE ADMINISTRATION OF THE INDIA AND BURMA MILITARY
AND MARINE RELIEF FUND.

1. The Indian Soldiers' Board will consider recommendations for assistance from the fund twice yearly in April and in October.

The sum of money available at each half-yearly distribution will be limited to half of the annual income derived from the invested capital sum constituting the fund. In the event, however, of the full amount available at any half-yearly distribution not being expended, the unexpended balance will be added to the sum available at the next distribution.

- 2. Relief from the fund may be granted only to combatant ranks and non-combatant personnel of the Army in India and of the Royal Indian Marine who were disabled, and the dependants of the same categories who lost their lives, as a result of the Great War (1914-18) or of overseas or frontier service or other active service operations in India.
  - 3. Applications for relief will emanate from one of three sources-
    - (a) (i) Unit commander or, in the case of disbanded unit, the officer-in-charge of the records of that unit, or (ii) the Director, Royal Indian Marine.
    - (b) A civil officer or a Ditrict Soldiers' Board.
    - (c) The individual him or herself.
- (a) (i) When a claim is put forward by a unit commander or, in the case of a disbanded unit, the officer-in-charge of the records of that unit, it will be submitted to the General Officer Commanding-in-Chief of the Command in which the unit of the claimant, if a serving soldier, is stationed, or in which the claimant resides when he (or she) is not a serving soldier. Before, however, submitting the claim, the unit commander or, in the case of a disbanded unit, the officer-in-charge of the records of that unit, who takes the initial action in the matter will request the district soldiers' board concerned, or the civil officer of the district where no board is in existence, to investigate the home circumstances of the claimant.

The general financial position of the claimant, the adequacy of the pension, if any, already granted, the number of minor children, the services rendered by the family, as also any special circumstances of hardship, may be cited as suitable matter for local enquiry.

The Central Board will only deal with consolidated recommendation lists on a prescribed form from General Officers Commanding-in-Chiet, Commands, and the Commander, Burma Independent District, to whom all claims should be submitted direct except that in the case of Gurkha personnel, who have severed their regimental connection and are permanently resident in Nepal, the Recruiting Officer for Gurkhas will submit a consolidated recommendation list direct to the Board

All half-yearly consolidated recommendation lists should reach the Board by the 15th February and the 15th August at the latest.

- (a) (ii) The Director, Royal Indian Marine, will submit recommendations direct to the Secretary, Indian Soldiers' Board, Simla, but before doing so he should request the civil district officer concerned to investigate the home circumstances of the claimant.
- (b) When a civil officer or a District Soldiers' Board desire to put forward a claim, he or they should in the first instance verify, from the unit commander or, in the case of a disbanded unit, the officer-in-charge of the records of that unit, who has the custody of the records, the nature of the services rendered by the soldier or ex-soldier concerned and any other relevant particulars. Length of service, war service and conduct while serving may be cited as suitable matters for enquiry. If after verification the civil officer or the district soldiers' board consider the case to be deserving of assistance he or they should forward the recommendation to the General Officer Commanding-in-Chief through the unit commander or, in the case of a disbanded unit, the officer-in-charge of the records of that unit.
- (c) Where the Indian Soldiers' Board receive an application direct from an individual desiring relief, they will refer it to the District Soldiers' Board\* concerned for action indicated in (b) above.
- 4. All recommendations submitted in accordance with (a) and (b) of the preceding paragraph should specify the present resources of the claimant and the form of relief deemed most appropriate to meet the requirements of the particular case, e.g., the payment of a lump sum; the redeeming of a mortgage; the purchase of a post office annuity; the grant of an educational annuity for a certain number of years.

In each case the amount recommended should also be stated.

5. Except in the case of serving soldiers and serving personnel of the Royal Indian Marine, disbursements will be made through District Soldiers' Boards† who should fill the role of executors and ensure, so far as may be practicable, that the money is applied to the purpose and in the manner prescribed by the managers of the fund.

In the case of serving soldiers these duties will devolve on the officer commanding the formation to which the man belongs.

In the case of serving personnel of the Royal Indian Marine these duties will devolve on the Director of that service.

- 6. Relief sanctioned by the Board will take the form of lump sum grants, no single grant being of less value than Rs. 80.
- 7. In no circumstances will the recipient of a grant be considered for further assistance until a period of two years has elapsed from the date of the previous grant.

<sup>\*</sup> Civil officer of the district where no Board is in existence.

<sup>†</sup> Civil officers of districts where Boards are not in existence.

# APPENDIX III (b).

# India and Burma Military and Marine Relief Fund.

Recommendation of unit commander, etc., for a grant, vide Appendix II to Army Instruction (India) No. 852 of 1923.

1. Regimental number, rank and name of the individual on whose behalf the recommendation is made stating whether he is living or deceased.	1.
2. Unit and length of service of the individual in (1).	2,
3. If the individual in (1) is not alive the name and relationship of the dependant who is recommended for a grant.	3.
<ol> <li>Present address in full of the person recommended for a grant—         <ul> <li>(a) Village.</li> <li>(b) Post Office.</li> <li>(c) Tehsil.</li> <li>(d) District (or Indian State).</li> </ul> </li> </ol>	(a) (b) (c) (d)
5. Details of the field or foreign service which caused the death or disability of the individual in (1).	5.
6. Present circumstances of the person recommended for relief as verified by the civil authorities of the district in which he or she resides, e.g.—  (a) Amount of pension (indicating	6,
whether disability or family), if any.	
(b) Number of dependants includ- ing children, if any, giving the sex and ages of the	(&)
latter. (c) Amount of children's allowance,	(c)
if any. (d) If no pension or children's allow-	(d)
ance granted, the reason why. (e) Annual income from other sour-	• (e)
ces, if any.  (f) Amount of debts, if any.  (g) Any other specially relevant particulars.	(f) (g)
7. Date and amount of previous relief grant, if any.	7.
8. Amount of grant now recommended .	8.
<ol> <li>Purpose to which grant would be devoted, e.g., redemption of mortgage, payment of debts, daughter's marriage, maintenance.</li> </ol>	9.

# APPENDIX IV (a).

Rules for the administration of the Indian Army Benevolent Fund.

- 1. The Indian Soldiers' Board will consider recommendations for assistance from the fund twice yearly in January and in July.
- 2. Officers Commanding units, and for Gurkha personnel who have severed their regimental connexion and are permanently resident in Nepal, the Recruiting Officer for Gurkhas, will forward their recommendations direct to the Board, on the prescribed form.

Each recommendation should be forwarded as soon as it has been fully investigated by all concerned.

Recommendations for the January distribution must reach the Board by the 1st December and for the July distribution by the 1st June at the latest.

3. A unit commander, or the equivalent administrative officer, initiating a claim will first request the appropriate District Soldiers' Beard, or the Civil District Officer where no Board exists, to investigate and report on the home circumstances of the person for whom relief is desired.

In submitting the claim to the Board, the unit commander will state on the form prescribed for the purpose, the rank and length of service of the individual in respect of whom the claim is made, and will at the same time certify that the case is ineligible for assistance from the India and Burma Military and Marine Relief Fund, vide Army Instruction (India) No. 852 of 1923.

- 4. When a District Soldiers' Board or a Civil District Officer desire to initiate a claim they or he should forward the application on the prescribed form, with details regarding the home circumstances of the claimant, to the military officer who has the custody of the records which contain particulars of the Military service rendered by the individual in respect of whom the claim is made. That officer will take all further necessary action in the matter.
- 5. The sum available for relief at each half-yearly distribution will be half the annual income of the fund as derived from all sources plus any unexpended balance carried over from the preceding distribution.
- 6. Relief sanctioned by the Board will take the form of lump sum grants, no single grant being of less value than Rs. 80.
- 7. In no circumstances will the recipient of a grant be considerd for further assistance until a period of two years has elapsed from the date of the previous grant.

# APPENDIX IV (b).

# INDIAN ARMY BENEVOLENT FUND.

Recommendation of unit commander, etc., for a grant, vide Appendix II to Army Instruction (India) No. A.-59 of 1927.

<del></del>		
<ol> <li>Regimental number, rank and name of the individual on whose behalf the recommendation is made stating whether he is living or deceased.</li> </ol>	1.	
<ol> <li>Unit and length of service of the individual in (1).</li> </ol>	2.	
<ol> <li>If the individual in (1) is not alive, the name and relationship of the depen- dant who is recommended for a grant.</li> </ol>	3.	
4. Present address in full of the person recommended for a grant—  (a) Village.  (b) Post Office.  (c) Tehsil.  (d) District (or Indian State, etc.)	(a) (b) (c) (d)	
<ol> <li>Present circumstances of the person re- commended for relief as verified by the civil authorities of the district in which he or she resides, e.g.—</li> </ol>	5.	
<ul> <li>(a) Monthly income from all sources         <ul> <li>(if in receipt of disability or family pension, it should be stated whether granted in connection with active or overseas service).</li> </ul> </li> <li>(b) Number of dependants includ-</li> </ul>	(a)   (b)	
ing children, if any.  (c) Amount of debts, if any.  (d) Any other specially relevant particulars.	(c) (d)	
6. Date and amount of previous relief	6.	
grant, if any. 7. Amount of grant now recommended.	7.	
<ol> <li>Purpose to which grant would be devo- ted, e.g., redemption of mortgage, payment of debts, daughter's mar- riage, maintenance.</li> </ol>	8.	
<ol> <li>Certified that the case is ineligible for assistance from the India and Burma Military and Marine Relief Fund, vide Army Instruction (India) No. 852 of 1923.</li> </ol>	9.	

## APPENDIX V (a).

ARMY INSTRUCTION (INDIA) No. A.-22, DATED THE 24TH APRIL 1928.

A.-22. Compassionate allowances to widows and children of deceased Indian officers when death is not attributable to military service.

# (Approved by the Secretary of State.)

With effect from the 1st April 1928, the following scheme is introduced for the grant of compassionate allowances to the widows and children of Indian officers (Viceroy's commissions) whose death, while serving or after retirement, was or is due to causes not attributable to military service.

- 2. An allowance under this scheme cannot be claimed as a right, and will not be granted unless the applicant is deserving and the services of the deceased Indian officer as well as the pecuniary circumstances of the applicant justify an award.
- 3. The monthly rates of allowance are subject to the following maxima:—

								Ks.
Widow of Risaldar Major	, Suba	dar Ma	ajor, I	Risald	ar or	Subad	lar	20
Widow of a Jemadar .			٠.					15
For each child dependent	on the	widov	v, an e	allowa	nce			2

- 4. Rank for the purpose of paragraph 3 will be the highest substantive rank held while on the active list.
  - 5. An allowance will not be granted unless:—
    - (i) the widow was legally married to the deceased whilst he was on the active list, and
    - (ii) the husband survived his marriage by at least one year.
- 6. Allowances to widows and children will be subject, as regards duration and cessation, to the rules in Pay and Allowance Regulations, Part II, relating to family pensions granted in cases where death is treated as attributable to military service.
- 7. The object aimed at is to raise the morthly income from all sources of the widow and children approximately to the rates shown in paragraph 3 and the receipt of a permanent income of equal or higher value will ordinarily render the widow and children ineligible for assistance under this scheme.
- 8. For the purpose of paragraph 7, income includes everything ir cash or the value of anything in kind received by the widow from all sources.
- 9. Until further orders the Adjutant General in India will be the sole sanctioning authority for these allowances.
- 10. Sanction will be communicated to the authority who submitted the case to Army Headquarters, and to the Controller of Military Pension Accounts concerned (Controller of Military Accounts in the case of the

Burma District) There after the same procedure will be followed as in the case of a family pension claim dealt with under Pay and Allowance Regulations, Part II.

- 11. The sum available for the purposes of the scheme is strictly limited and when a certain number of grants have been made, further grants will be contingent on the savings which may accrue consequent on the death, or disqualification from other causes, of a beneficiary under the scheme. It is therefore essential that surrendered allowances should be reported without delay to the Adjutant General in India and to ensure that this is done, the Controller of Military Pension Accounts concerned (Controller of Military Accounts in the case of the Burma District) will arrange for enquiries to be made in the event of a beneficiary not appearing to draw the allowance within three months (12 months in the case of beneficiaries residing in Nepal) of the date or which it fell due for payment.
- 12. Claims will be prepared on India Army Form Z.-2158 and will be submitted to the Adjutant General in India by the 15th June by Headquarters of Commands and the General Officer Commanding the Burma District, who will ensure that they are complete in all respects. These authorities will also review and submit, if necessary, any case which may have previously been submitted to Army Headquarters or the Indian Soldiers' Board for consideration in connexion with the distribution of other charitable funds. A donation already made from any such fund will not, in itself, render the applicant ineligible for a compassionate allowance under this scheme.

[A.-38567 (A. G.-14)-C.]

# APPENDIX V(b).

# ARMY INSTRUCTION (INDIA) No. 17 of 1930.

17. Relief of distress among the widows and other dependents of Indian officers holding Viceroy's commissions.

To avoid overlapping and to facilitate the disposal of recommendations, all applications on behalf of widows and children of deceased Indian officers for compassionate allowances under Army Instruction (India) No. A.-22 of 1928, as well as for relief grants from the Silver Wedding Fund, should be submitted in the first instance to the Adjutant General in India through the same channels and duly investigated on India Army Form Z.-2158.

This form is now available for issue on indents addressed to the Deputy Controller of Forms, Calcutta.

Army Instruction (India) No. B.-123 of 1928 is hereby cancelled.

[502/I, S. B./A. D.-2.]

#### APPENDIX VI.

# ARMY INSTRUCTION (INDIA) No. A.-15 of 1929.

#### Sir Victor Sassoon Fund.

Sir Victor Sassoon, Bart., M.L.A., has generously offered to hand over to the Indian Soldiers' Board the disability pension to which he is entitled each year to be utilized in the form of loans or grants for the benefit of disabled ex-soldiers of the Indian Army.

- 2. The Board have accepted the offer and have created for the purpose a fund which will be known as the 'Sir Victor Sassoon Fund'. Only those  $\epsilon x$ -soldiers who have lost a limb or limbs or the use of a limb or limbs on active service or on duty in peace will be eligible for assistance from the Fund.
- 3. The Fund will be administered in conjunction with the India and Burma Military and Marine Relief Fund and the Indian Army Benevolent Fund, and authorities initiating recommendations for relief from either of these Funds will, in forwarding them to higher authority, specially bring to notice cases of individuals who are eligible for relief from the 'Sir Victor Sassoon Fund' (vide preceding paragraph).
- 4. As the object of this Fund is, where possible, to restore the earning capacity of the disabled ex-soldier, each recommendation on behalf of an individual who is eligible for relief from it should, in addition to the information normally required, specify clearly:—
  - (a) the extent of the disability,
  - (b) whether it is possible to restore the individual's carning capacity by a loan or grant for some definite object, e.g., for the opening of a shop, the purchase of a sewing machine, etc.,
  - (c) whether the individual has had training in any trade at one of the Schools for Disabled Soldiers, or is awaiting training at such a school.

[539-Rel./I.S. B./A. D.-2.]

# APPENDIX VII. List of Sources of military relief with which the Indian Soldiers' Board is connected.

Serial No.	Name of fund, etc.	Persons eligible for relief.	Form in which help is given.	Procedure to be followed in obtaining help.	Remarks.	
1	India and Burma Military and Marine Relief Fund.	Combatant ranks and non-combatant personnel of the Army in India and of the Royal Indian Marine and the Royal Air Force in India who were disabled, and the dependants of the same categories who lost their lives, as a result of the Great War (1914-18) or of overseas or frontier service or other active service operations in India.	Lump sum monetary grant.	Sec Appendix III .	Persons who are once granted relief from this fund are ineligible for further assistance until the expiry of a period of two years from the date of the previous grant.	28
2	Indian Army Benovo- lent Fund.	Indian ex-combatants or non-combatants and the dependants of deceased Indian personnel of the Army in India who are ineligible for assistance from any other military relief fund.	Lump sam monetary grant.	Seo Appendix IV .	Ditto.	
3	Silver Wedding Fund	Widows of Indian officers with the Viceroy's commission who served in a military capacity, either in India or abroad, under the Crown during the Great War or subsequent warlike operations.	Lump sum monetary grant.	See Appendix V .	Ditto.	

4	Compassionate Fund [A. ls. (L) No. A. 22 of 1928 and 17 of 1930].	Widows and children of Indian officers holding the Viceroy's commission whose death, while serving or after retirement, is not attributable to military service.	Monthly allowance .	See Appendix V	-	••
5	Sir Victor Sassoon Fund.	Ex-soldiers who have lost a limb or limbs, or the use of a limb or limbs on active service or on duty in peace.	Loan or lump sum mo- netary grant	See Appendix VI	.	8-8

# APPENDIX VIII.

# THE INDIAN SOLDIERS' BOARD FUND.

# (i) Balance Sheet as at 31st March 1931.

	Rs.	a.	p.	Rs.	a.	р.	Rs. a. p. Rs. a. p.
LIABILITIES.	•						Assets.
Capital Account—							Investments (at par)—
Balance as per last Balance Sheet			1	1,09,400	0	v	3½% 1865 G. P. Notes (market value Rs. 68,922) 1,09,400 0 0
Current Account—							, , , , , , , , , , , , , , , , , , ,
Balance as per last Balance Sheet	28,675	0	1				6% 1933-36 Bonds (market value Rs. 10,00,625) 10,00,000 0 0
Add—Amount realised from P. O. Cash Rs. a. Certificates held on							Rs. 10,69,547
account of late Imperial Indian Relief Fund 2,509 0							Interest accrued on investments . 9,095 6 8
Dividend from Alliance Bank of Simla, Ltd. (in liquidation). 4,247 13							Sundry Debtors—
(in liquidation). 4,247 13  Do. do. a/c St. Dunstan's Fund (Net) . 483 3							Senior General Staff Officer M. O. 3.—Imprest for immediate payments to exceptionally doserving cases 500 0 0
· · ·	7,210 35,915			-			Liaison Officer (balance of travelling advance) 1,801 1 0 2,301 1 0

per annexed Income and penditure Account	24,643 3 1	1 - *60,558	4 0	Cash with the Imperial Bank of Inlia— On Current Account .			49,161	12	4
	Total .	11,69,958	4 (		Total	•	11,69,958	4	<u>o</u>
	Note-								
			daim a	ial pensions. gainst Alliance Bank of Simla, Ltd. (	in liquidatio	ո), թա	as 4 in the	Rup	e <b>e</b>

DELHI,
The 21st May 1931.

A. F. FERGUSON & Co.,

Chartered Accountants, Auditors.

The Indian Soldiers' Board Funi
(ii) Income and Expenditure Account for the year ended 31st March 1931.

	Rs. a. p.	Rs.	a.	p.	Rs. a. I	o. Rs.	a,	p.
Expenses.				Į	Income.			
ro—					Ву			
Contributions to Government School for Disabled Soldiers, Lahore	789 8 0				Interest on Investments .  Refund of Grant to United Pro- vinces Soldiers' Board in 1929-30	69,381		
Contributions to Local Govern-						1,600		
ments and Administrations on account of Welfare Scheme .	28,800 0 0				Miscellaneous Receipts	71	. 3	3
Pensions to Blind Soldiers .	2,000 0 0							
Grant to Indian Army Benevolent Fund	8,000 0 0							
British Envoy at the Court of Nopal for relief to Gurkha pensioners.	500 0 0	40,17	9 S	0				
Liaison Officer's travelling ex- penses to 31st December 1930 and cost of typewriter .	1,383 15 0							
Bank Charges	1,360 3 0							
Establishment Charges (Temporary clerk)	36 4 8							

Audit fee	300 0 0	1		
Grant to defray travelling expenses of destitute Indian exsoldiers to their homes.	150 0 0			
•	<del></del>	3,230 6 8		
Balance Surplus for the year		ī.;		
transferred to Current Account		24,643 3 11		
	Total	68,053 2 7	Total	. 68,953 2 7

DELHI,
The 21st May 1931.

Chartered Accountants, Auditors.

A. F. FERGUSON & Co.,

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THE INDIAN SOLDIERS' BOARD FUND.

(iii) Cash Account for the year ended 31st March 1931.

	Rs.	a,	p.	Rs.	a. I		Rs. 6	ı.	p.	Rs. a	р.	
То						Ву						
Cash with the Imperial Bank of India on Current Account						31st March 1931—						
(1st April 1930)				9,563	2	Contributions to Government School for Disabled Sol-						
31st March 1931—						diers, Lahore	789	8	0			
Indian Imperial Relief Fund —P. O. Cash Certificates re- alised	2,509	0	0			Contributions to Local Gov- ernments and Administra- tions on account of Welfare Scheme	28,800	٥	0			
Silver Wedding Fund Loan refunded	10,000	n	0			Seguno	23,800	J	J			
Indian Army Benevolent Fund	10,000	v	Ů			Pensions to blinded soldiers . Grant to Indian Army Bene-	2,090	0	0			
Refund	16	7	3			volent Fund	8,000	0	0			
Dividend from Alliance Bank of Simla, Ltd. (in liquida- tion)	4,247	13	0			British Envoy at the Court of Nepal	500	0	0	40,179	3 0	
Ditto ditto account St. Dunstan's Fund	491	13	0			Liaison Officer's travelling	3,000	0	0			
Refund of Crant to United Provinces Soldiers' Board in 1929-30	1,600	0	0			Cost of typewriter supplied to the Linison Officer	185					
Interest on Investments .	• 66,381					Bank charges	1,360	3	0			

Miscellaneous Receipts	71 3	3	07.010.00		Establishment charges (temporary clerk)	36	4	8				
			85,318 3	10	Audit fee	300	0	0				
					Senior General Staff Officer, M. O. 3—Impress for imme- diate payments to excep- tionally deserving cases .	500	0	0				
					Grant to defray travelling expenses of destitute Indian ex-soldiers to their homes	150	0	0	5,531	7	8	
					St. Dunstan's Fund (paid to Lady Hudson out of Alliance Bank dividend)				. 8	10	0	
					Cash with Imperial Bank of India on current account .				49,161	12	4	ప్ర
	Total		94,881	6 0		Total			94,881	6	0	

DELHI,
The 21st May 1931.

A. F. FERGUSON & Co.,

Chartered Accountants, Auditors.

 ${\bf APPENDIX\ IX.}$  The India and Burma Military and Marine Relief Fund.

(i) Balance Sheet as at 31st March 1931.

	Rs. a. p.	Rs.	a. p.		Rs. a. p.	Rs. a. p.
Liabilities.				Assets.		
Capital Account—				Investments at par—		
Balance as per last Balance Sheet		8,89,680	4 0	3½% 1854/55 G. P. Rs. a. p.		
Current Account —				Notes, market value . 22,365 0 0	35,500 0 0	
Balance as per last Balance Sheet	1,36,888 8 11		•	3½ %1900/01 G. P		
Add—Dividend received from the Alliance Bank of Simla,				Notes, market value 2,205 0 0	3,500 0 0	
Ltd. (in liquidation).	6,568 12 0			3½% 1842/43 G. P. Notes, market		
	1,43,457 4 11			value . 8,190 0 0	13,000 0 0	
Less-Deficit for the year per annexed Income and Expendi- ture Account	8,302 14 0	1,35,15	4 6 1	3½% 1865 G. P. Notes, market value . 2,60,631 0 0	4,13,700 0 0	
				4% 1960/70 G. P. Notes, market value 84,277 0 0	1,13,600 0 0	
				5% 1939/44 G. P. Notes, market value . 2,524 8 0	2,700 0 0	

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	5% 1945/55 G. P. Notes, market value . 4,21,648 5 0	4,16,700 0 0	9,98,700 0 0
	8,01,810 13 0		9,98,760 0 0
	Interest accrued on Investments .		16,175 11 0
	Cash with the Imperial Bank of India on current account.  Note.—Balance of claim against Alliance Bank of Simla, Ltd. (in liquidation) 0.4-0 in the rupee	26,275 0 0	9,958 15 11
Total . 10,24,834 10 1	1	Total .	10,24,834 10 11

We have examined the above Balance Sheet with the Books, Securities and Records submitted to us and certify that it is in accordance therewith.

DELHI,

The 18th May 1931.

A. F. FERGUSON & Co.,

Chartered Accountants, Auditors.

# THE INDIA AND BURMA MILITARY AND MARINE RELIEF FUND.

(ii) Income and Expenditure account for the year ended 31st March 1931.

				Rs. a	а.	р.	Rs.	a,	p.		Rs.	a,	$\mathbf{p}$ .	Rs.	a.	P
EXPEND	ITURE	e.								Income.						
) <del></del>										Ву—						
Relief Granted				50,123	0	0				Interest on Investments .				41,813	8	
Less-Refunds	•	•	٠.	158	10	0	49,96	. 6	0	Balance Deficit for the year transferred to Current Account				8,302	14	
Bank charges							15	? 0	0							
				Total			50,110	3 6			Tot	a 1		50,11	G	6

#### THE INDIA AND BURMA MILITARY AND MARINE RELIEF FUND.

(iii) Cash Account for the year ended 31st March 1931.

	Rs. a. p.	Rs. a. p.		Rs. a.	p. 1	Rs. a. p
'o-		٠	Ву—			
Cash with the Imperial Bank of			Relief Granted		5	0,123 0
India on Current Account (1st April 1930)		11,693 1 11	Bank charges • • •			152 0
Interest on Investments		<b>41,813 8</b> 0	Cash with the Imperial Bank of India on Current Account			
Refunds of Relief Granted .		158 10 0	(31st March 1931)		,	9,958 15 1
Dividend received from the Alliance Bank of Simla, Ltd. (in liquidation)		6,568-12 - 0				
•	Total .	60,233 15 11		Total	. 60	0,233 15

DELHI,

A. F. FERGUSON & Co.,

The 18th May 1931.

 $Chartered\ Accountants, Auditors.$ 

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APPENDIX X.

## THE INDIAN ARMY BENEVOLENT FUND.

# (i) Balance Sheet as at 31st March 1931.

	Rs. a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a. p.	
LIABILITIES.						Assets.						
Capital Account—						Investments at par—						
Balance as per last Balance Sheet	9,17,375 1	1 0				Rs. a. p.						
Add—Adjustment of Investments to Par Value	7,971 1	0				Notes, market value . 1,79,046 0 0	2,84,2	00	0 0			
Current Account—			9,25,346	12	0	3½% 1854/55 G. P. Notes, market value . 63,378 0 0	1,00,6	00 1	0 0			
Balance as per last Balance Sheet	70,515	1 5				3½% 1865 G. P.						
Add—Surplus for the year as per annexed Income and Expendi-						Notes, market value . 91,563 0 0	1,50,1	00	0 0			
ture account	52,861	3 7	1,23,376	5	0	31% 1842/43 G. P. Notes, market value . 2,55,780 0 0	4,06,0	00 /	0 0			
						5% 1939/44 Bonds, market value . 40,205 0 0	43,00	0 0	0			
•						6% 1933/36 Bonds, market value . 12,007 8 0	12,0	00	0 0	0.00.000	0 0	
						6,44,979 8 0				9,95,900	, 0 0	

	Interest accrued on Investments .	8,440 45 0
	Cash with the Imperial Bank of India on Current Account .	44,382 2 0
Total . 10,48,723 1	Tota	10,48,723 1 0

We have examined the above Balance Sheet with the Books, Sccurities and Records submitted to us and certify that it is in accordance therewith.

DELHI,

The 18th May 1931.

A. F. FERGUSON & Co.,

 ${\it Chartered\ Accountants, Auditors.}$ 



THE INDIAN ARMY BENEVOLENT FUND.

(ii) Income and Expenditure Account for the year ended 31st March 1931.

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Expenditure.			Income.		
To—			Ву—		
Relief granted	28,364 0 0		Interest on Investments .		35,619 5
LessRefunds	990 6 0	27,373 10 0	Contributions		36,816 9 (
Bank charges		201 1 0	Grant from the Indian Soldiers' Board Fund		8,000 0 0
Balance Surplus for the year transferred to Current Account		52,861 3 7			•
	Total .	80,435 14 7		Total .	80,435 14 7

Delhi,

A. F. FERGUSON & Co.,

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The 18th May 1931.

Chartered Accountants, Auditors.

### THE INDIAN ARMY BENEVOLENT FUND.

## (iii) Cash Account for the year ended 31st March 1931.

	Rs. a.	р.	Rs.	a.	p.		Rs. a. p.	Rs. a.	P	
'o —						Ву—				
Cash with the Imperial Bank of India on Current Account (1st April 1930)  Contributions up to 31st March 1931 received as per annexed statement		a	21,628 36,816			Investments purchased: –  3½% 1865 C. P. Notes of the face value Rs. 25,500  3½% 1900-01 C. P. Notes of the face value of Rs. 100	17,560 1 0 68 14 0			
Interest on Investments			35,15 <b>7</b> 990		9 0	6 %1933/36 Bonds of the face value of Rs. 12,000	12,000 0 0	29,628	15	0
Grants from the Indian Soldiers' Board Fund			8,000	0	0	Relief granted  Bank charges		28,364 201	0	
		-				Indian Soldiers' Board (Balance as at 31st March 1930 re- funded)  Cash with the Imperial Bank		16	7	3
						of India on Current Account.		44,382	2	0
	Total	. [	1,02,592	9	3		Tetal .	1,02,592	9	3

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A. F. FERGUSON & Co.,

The 18th May 1931,

Chartered Accountants, Auditors.

# THE INDIAN ARMY BENEVOLENT FUND.

(iv) Statement showing the contributions received towards the Indian Army Benevolent Fund during the year ending the 31st March 1931 (vide the Cash Account).

Serial No.	Date.			From whom.	Amou	Amount.				
	1930	),			Rs. a. p.					
1	5th April	•		The Officer Commanding, 19/6th Rajputana Rifles.	100	0	0			
2	5th April		٠	The Staff Captain, Peshawar Brigade.	25	0	0			
3	7th April		٠	The Staff Captain, Delhi Indepen- dent Brigade Area	50	Û	0			
4	7th April	•	•	The Officer Commanding, 5/5th Mahratta Light Infantry.	50	0	0			
5	12th April	•	•	The Officer Commanding, 10/11th Sikh Regiment.	75	0	0			
6	12th April	•		The Officer Commanding, 10/7th Rajput Regiment.	100	0	0			
7	15th April	•	•	The Honorary Secretary, Baluchistan District Branch, Ex-Services Association.	1,000	0	0			
8	21st April	•		The Officer Commanding, 1/17th Dogra Regiment.	50	0	0			
9	28th April	•	•	The Commander, Landi Kotal Brigade.	50	0	0			
10	5th May			The Station Staff Officer, Saugor	51 <b>1</b>	4	0			
11	6th May	•		The Officer Commanding, 6/13th F. F. Rifles (Scinde).	100	0	0			
12	8th May	•	٠	The Honorary Secretary, Indian Army Benevelent Fund Fete Committee, Jubbulpore.	516	15	3			
13	13th May			The Officer Commanding, 10/18th Royal Garhwal Rifles.	60	0	0			
14	21st May			The Commander, Decean District	548	15	0			
15	12th June			The Deputy Commissioner, Sitapur	1	14	0			
16	24th June	•		The Commander, Southern Brigade Area.	62	1	0			
17	26th June	•	٠	Annual contribution for the graut of compassionate allowances to the widows of deceased Indian soldiers.	6,500	0	0			

Serial No.	Date.	From whom.	Amount.
	1930contd.	-	Rs. a. p.
18	7th July	The Honorary Secretary, Indian Army Benevolent Fund, Ran- goon.	4,744 9 0
19	16th July	The Collector, Sitapore	14 12 0
20	23rd July	The Commander, Landi Kotal Brigade (on behalf of certain units).	65 0 0
21	4th August	The Station Staff Officer, Maymyo	25 0 0
22	12th August	The Collector and Chairman, District Soldiers' Committee, Poona (on behalf of the Ex-Services Association, Poons Branch).	400 0 0
23	18th August	The Officer Commanding, 2/5th Mahratta Light Infantry.	50 0 0
24	29th August	The Commander, 12th (Secunder- abad) Infantry Brigade.	623 7 0
25	6th September .	The Station Staff Officer, Secunder- abad (on behalf of certain units).	275 0 0
26	12th September .	The Officer Commanding, 3/15th Punjab Regiment.	100 0 0
27	15th September .	The Station Staff Officer, Secunder- abad (on behalf of certain units).	125 0 0
28	22nd September .	The Staff Captain, 7th (Dehra Dun) Infantry Brigade.	25 0 0.
29	6th October	The Manager, Fauji Akhbar, Simla (on behalf of Officer Command- ing, 26th Mule Transport Com- pany).	6 6 0
30	14th October	The Officer Commanding, 5/6th Rajputana Rifles.	100 0 0
21	15th October	The Officer Commanding, 3/1st Punjab Regiment.	100 4 0
32	20th October	The Officer Commanding, 19th K. G. O. Lancers.	50 0 0
33	27th October	The Officer Commanding, The Royal Deccan Horse.	100 0 0
34	31st October	The President, Baluchistan Torch- light Tattoo Committee, Quetta.	2,500 0 0
35	31st October	The Commander, Landi Kotal Brigade (on hehalf of certain units).	65 0 0

Serial No.	Date	From whom.	Amount.
	1930—concld.		Rs. a. p.
36	12th November .	The Officer-in-Charge, Probyn- abad Stud Farm, Lahore Can- tonment.	1,500 0 0
37	14th November .	The Officer Commanding, Depot, 3/11th Sikh Regiment.	50 0 0
38	19th November .	The Officer Commanding, 10/15th Punjab Regiment.	42 9 6
39	20th November .	Lieutenant-Colonel B. L. Cole, Ajmer.	100 0 0
40	24th November .	The Officer Commanding, 5/11th Sikh Regiment.	150 0 0
41	26th November .	The Officer Commanding, 2/2nd Gurkha Rifles (Poppy Day dona- tion).	61 11 0
42	28th November .	The Officer Commanding, 10/11th Sikh Regiment.	75 0 <b>0</b>
43	Sth December .	The Secretary, Ex-Services Association, India and Burma, Delhi (on behalf of Mr. E. W. Legh, Church of Scotland Mission, Royapuram, Madras, Ar-	8 7 6
41	8th December .	mistice Day Collections). The Station Staff Officer, Jullundur (on behalf of certain units).	246 1 9
45	10th December .	The Officer Commanding, Depot 5-2nd Punjab Regiment (Poppy Day Collections).	379 12 0
46	13th December .	The Honorary Secretary, Wellington Branch, Ex-Services Association, India and Burma (on behalf of Lieutenant-Colonel W. B. Benton, Officer Commanding, 4/5th Mahratta Light In-	250 0 0
.47	18th December .	fantry). The Honorary Treasurer, Indian Army Benevolent Fund, Ran- goon.	1,947 7 0
48	19th December .	The Staff Captain, Ambala Brigade Area (Poppy Day Collec- tions).	78 8 0
49	19th December .	The Officer Commanding, 5/8th Punjab Regiment.	100 0 0
50	29th December .	The Staff Captain, Delhi Independent Brigado Area (on behalf of 1/9th Jat Regiment).	64 15 0

Serial No.	Date.	From whom.	Amount.
	1931.		Rs. a. p.
51	15th January .	The Commandant, 10th Battalion, 4/9th Regiment.	2,000 0 0
52	16th January .	The Staff Captain, 2nd (Sialkot) Cavalry Brigade (on behalf of the 10/12th F. F. Regiment).	50 0 0
53	19th January .	The Officer Commanding, 4th Battalion, The Baluch Regi- ment.	100 0 0
54	22nd January .	The Deputy Commissioner, Hardoi	· 1 14 0
55	26th January .	The Honorary Secretary, Ex-Services Association, India and Burma, Rajputana Branch (Poppy Day contributions from the 1st Battalion, The North Staffordshire Regiment).	116 O Ø
56	28th January .	The Officer Commanding, Depot, 3/20th Burma Rifles.	60 4 0
57	4th February .	The Commandant, Royal Artillery Training Centre, Muttra.	100 0 0
59	7th February .	The Honorary Secretary, Indian Army Benevolent Fund (Luck- now Branch).	7,750 0 0
.59	9th February .	The Honorary Secretary, Ex-Services Association, India and Burma, Wellington Branch (on behalf of Mrs. S. D. Hungerford).	272 10 0
60	23rd February	The Honorary Treasurer, Ex-Services Association, India and Burma, Bombay Branch (Poppy Day Collections in Baroda).	252 4 0
·61	25th February .	The Commander, 1st (Risalpur) Cavalry Brigade.	5 14 0
62	5th March	The Officer Commanding, 2nd Bat- talion, Madras Pioneers.	100 0 0
63	13th March	The Commander, Landi Kotal Bri- gade.	155 0 0
64	14th March	The Secretary, Ex-Services Association, India and Burma, Delhi (Poppy Day contributions from certain units in the Northern Command).	339 14 0

Serial No.	Date.		From whom.	Amount.
	1931-contd.			Rs. a. p.
65	18th March .	•	The Officer Commanding at Saugor (on behalf of the Equitation School, Saugor).	97 0 0
66	24th March .	•	The Honorary Secretary, Baluchistan District Branch, Ex-Services Association (Poppy Day contributions from the Indian units in the Baluchistan District).	8% 11 0
67	30th March .	•	The Honorary Treasurer, Indian Army Benevolent Fund, Ran- goon.	306 <b>0</b> 0.
	•		Total .	36,816 9 0