

BUDGET ESTIMATES

OF

EXPENDITURE ON MILITARY SERVICES

FOR THE YEAR

1928-1929

AND OF

CONNECTED RECEIPTS



DELHI
GOVERNMENT OF INDIA PRESS
1928,

BUDGET ESTIMATES
OF
EXPENDITURE ON MILITARY SERVICES
FOR THE YEAR
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AND OF
CONNECTED RECEIPTS

GENERAL SUMMARY OF ESTIMATES.

Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
⁴⁸ <u>XXXVI</u> ARMY	55,84,70,872	3,87,86,897	52,17,84,175	51,54,91,000	1,10,56,000	50,44,35,000	51,17,33,000	96,19,000	50,21,14,000	52,82,93,000	2,00,97,000	50,81,98,000
⁴⁹ <u>XXXVII</u> MARINE	65,33,481	15,81,888	49,51,593	80,80,000	12,80,000	68,00,000	83,86,000	17,45,000	65,91,000	85,19,000	16,76,000	68,43,000
⁵⁰ <u>XXXVIII</u> MILITARY ENGINEER SERVICES.	4,41,59,536	1,11,49,479	3,30,10,057	4,36,98,000	57,33,000	3,79,65,000	4,40,15,000	35,20,000	4,04,95,000	4,36,00,000	76,39,000	3,59,61,000
TOTAL	80,91,83,889	4,94,68,064	55,96,95,825	56,72,49,000	1,80,49,000	54,92,00,000	56,40,84,000	1,48,84,000	54,92,00,000	58,04,12,000	2,94,12,000	55,10,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The Army Department of the Government of India (in which is included the Marine Department), controls three heads of receipts and expenditure—

Head XXXVI ₄₈ .—Army—except Military Accounts Offices which are under the control of the Finance Department.

Head XXXVII ₄₉ .—Marine.

Head XXXVIII ₅₀ .—Military Engineer Services.

Army is sub-divided into parts A, B and C.

Part A pertains to the Regular Forces.

Part B to the Auxiliary and Territorial Forces.

Part C to the Royal Air Force.

Part A is sub-divided into eight account heads :—

Head I.—Maintenance of the Standing Army.

Head II.—Administrative services.

Head III.—Manufacturing establishments.

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

Head V.—Purchase and sale of stores, equipment and animals.

Head VI.—Special services.

Head VII.—Transportation, conservancy, anti-malarial measures, hot weather establishments and miscellaneous.

Head VIII.—Non-effective charges and receipts.

2. The Budget Estimates are based on the normal cost of the authorised strength of the Army, modified by anticipation of shortages in strengths likely to arise from causes known to the various administrative authorities. 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.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE
YEAR 1928-29 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13½)	Total.
	Rs.	Rs.	Rs.
EXPENDITURE—			
48—ARMY.			
PART A.—STANDING ARMY—			
I.—MAINTENANCE OF THE STANDING ARMY	15,79,37,110	3,77,51,000	19,56 88,110
II.—ADMINISTRATIVE SERVICES	6,70,62,180	51,70,670	7,22,32,850
III.—MANUFACTURING ESTABLISHMENTS	2,73,29,280	90,38,660	3,63,67,940
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,00,96,350	9,87,000	2,10,83,350
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	5,30,93,960	77,40,000	6,08,33,960
VI.—SPECIAL SERVICES	14,060		14,060
I.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,25,12,060	70,66,670	2,95,78,730
VIII.—NON-EFFECTIVE CHARGES	3,45,53,000	4,91,52,000	8,37,05,000
TOTAL PART A	<u>38,25,98,000</u>	<u>11,69,06,000</u>	<u>49,95,04,000</u>
PART B.—AUXILIARY AND TERRITORIAL FORCES	93,82,000	..	93,82,000
PART C.—ROYAL AIR FORCE	1,26,78,000	1,01,29,000	2,28,07,000
<i>Deduct—</i>			
(1) PROBABLE SAVINGS IN CONNECTION WITH THE INTRODUCTION OF NEW MEASURES	16,00,000	..	16,00,000
(2) LUMP CUT FOR UNDERSPENDING	18,00,000	..	18,00,000
TOTAL 48—ARMY	<u>40,12,58,000</u>	<u>12,70,35,000</u>	<u>52,82,93,000</u>
49—MARINE	<u>56,87,000</u>	<u>28,32,000</u>	<u>85,19,000</u>
50—MILITARY ENGINEER SERVICES	4,31,74,000	4,26,000	4,36,00,000
TOTAL EXPENDITURE	<u>45,01,19,000</u>	<u>13,02,93,000</u>	<u>58,04,12,000</u>

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1928-29 BETWEEN INDIA AND ENGLAND.**

	India.	England. (1 £=Rs. 13½)	Total.
RECEIPTS—	Rs.	Rs.	Rs.
XXXVI—ARMY.			
PART A.—STANDING ARMY—			
I.—MAINTENANCE OF THE STANDING ARMY	6,25,000	3,34,000	9,59,000
II.—ADMINISTRATIVE SERVICES	11,26,780	..	11,26,780
III.—MANUFACTURING ESTABLISHMENTS	3,70,000	..	3,70,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . . .	...	..	..
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	1,16,82,549	4,01,330	1,20,83,879
VI.—SPECIAL SERVICES . . . . .	..	..	..
VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	3,04,680	17,46,670	20,51,350
VIII.—NON-EFFECTIVE RECEIPTS	12,29,000	21,20,000	33,49,000
TOTAL—PART A.	<u>1,53,38,000</u>	<u>46,02,000</u>	<u>1,99,40,000</u>
PART B.—AUXILIARY AND TERRI- TORIAL FORCES . . . . .	..	..	..
PART C.—ROYAL AIR FORCE	1,27,000	30,000	1,57,000
TOTAL XXXVI—ARMY	<u>1,54,65,000</u>	<u>46,32,000</u>	<u>2,00,97,000</u>
XXXVII—MARINE	16,76,000	..	16,76,000
XXXVIII—MILITARY ENGINEER SERVICES	76,39,000	..	76,39,000
TOTAL RECEIPTS	<u>2,47,80,000</u>	<u>46,32,000</u>	<u>2,94,12,000</u>

MILITARY 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 Supply.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48—ARMY.					
PART A.—STANDING ARMY.					
HEAD I.—MAINTENANCE OF THE STANDING ARMY—					
A.—FORCES IN INDIA PROPER AND BURMA	15,74,03,430	..	..
C.—UNITS SERVING IN THE COLONIES	5,33,680	..	..
TOTAL	15,79,37,110	..	..
HEAD II.—ADMINISTRATIVE SERVICES—					
A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	..	30,90,930	..	..	..
A.(ii).—ARMY EDUCATION	..	34,44,240	..	..	..
B.—INDIAN ARMY SERVICE CORPS	1,86,69,540	..
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	26,75,370	..
D.—INDIAN ARMY VETERINARY CORPS	8,78,400	..
E.—INDIAN ARMY ORDNANCE CORPS	64,67,060	..
F.—MEDICAL COLLEGES AND SCHOOLS
G.—CENTRAL DISPOSALS ORGANISATION	2,21,740
H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)	1,48,26,240	..	..
H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	16,520	..	..	..	..
I.—MILITARY ACCOUNTS OFFICES
J.—ECCLESIASTICAL ESTABLISHMENTS	4,55,930	..	..	..	..
K.—ADMINISTRATION OF CANTONMENTS	11,06,290	..	..	..	..
L.—MISCELLANEOUS SERVICES UNDER M. G. S.	17,26,550
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	8,36,620	..	..
N.—MISCELLANEOUS SERVICES UNDER C. G. S.	..	21,18,110	..	..	..
TOTAL	15,78,740	86,53,280	1,56,62,860	2,86,90,370	19,48,290
HEAD III.—MANUFACTURING ESTABLISHMENTS—					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS
B.—INDIAN ARMY SERVICE CORPS	2,31,260	..
C.—ORDNANCE AND CLOTHING FACTORIES	1,93,49,190
D.—GRASS FARMS	80,03,560
E.—DAIRY FARMS	4,84,810
TOTAL	2,31,260	2,78,37,060
HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	..	15,19,810	14,70,900	18,83,200	9,15,790
B.—STAFF OF COMMANDS	..	33,51,870	..	..	..
C.—STAFF OF DISTRICTS AND BRIGADES	..	87,09,560	..	..	..
TOTAL	..	1,35,81,240	14,70,900	18,83,200	9,15,790
HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS—					
B.—I. A. S. C.	4,28,06,000	..
C.—ANIMALS (REMOUNTS)	35,75,990	..
E.—I. A. O. C.	66,87,470	..
L.—DIRECTOR OF ARTILLERY	24,500
TOTAL	5,30,69,460	24,500
CARRIED OVER	15,78,740	2,22,34,520	17,50,70,870	8,33,74,290	3,07,25,640

FOR THE YEAR 1928-29 BETWEEN CONTROLLING OFFICERS AT ARMY 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.	Establishment Officer, Army Headquarters.	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.
..	15,74,03,430 5,33,680
..	15,79,37,110
..	30,90,930
..	84,44,240
..	1,86,69,540
..	26,75,370
..	8,78,400
1,87,350	64,67,060
..	1,87,350
..	2,21,740
..	1,42,26,240
..	1,03,41,290	..	..	..	16,520
..	1,03,41,290
..	4,55,930
..	11,06,290
..	17,26,550
..	8,36,620
..	21,18,110
1,87,350	1,03,41,290	..	..	..	6,70,62,180
-7,39,040	-7,39,040
..	2,31,260
..	1,93,49,190
..	80,03,560
..	4,84,310
-7,39,040	2,73,29,230
..	4,06,790	1,09,010	2,78,340	..	15,51,080	..	-1,00,000	80,34,920
..	33,51,870
..	87,09,560
..	4,06,790	1,09,010	2,78,340	..	15,51,080	..	-1,00,000	2,00,96,360
..	4,28,06,000
..	33,75,990
..	66,87,470
..	24,500
..	5,30,93,960
-5,51,690	4,06,790	1,09,010	2,78,340	1,03,41,290	15,51,080	..	-1,00,000	32,55,18,880

MILITARY 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 Supply.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
PART A.—STANDING ARMY—contd.					
BROUGHT FORWARD	15,78,740	2,22,34,520	17,50,70,870	8,38,74,290	3,07,25,640
HEAD VI.—SPECIAL SERVICES—					
A.—TIBET FRONTIER . . . . .	..	..	..	14,060	..
TOTAL				14,060	
HEAD VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT- WEATHER ESTABLISHMENTS AND MISCELLANEOUS.—					
A.—TRANSPORTATION	65,050	..	..	1,73,96,130	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	17,63,940	..
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	27,46,110	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	65,050	..	..	2,19,06,180	..
HEAD VIII.—NON-EFFECTIVE CHARGES	..	..	3,45,53,000	..	..
PART B.—AUXILIARY AND TERRITORIAL FORCES	..	..	93,82,000	..	..
PART C.—ROYAL AIR FORCE—					
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS . . . . .	..	..	..	..	..
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. . . . .	..	..	..	..	..
C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS, ETC. . . . .	..	..	..	..	..
D.—PURCHASE AND SALE OF STORES . . . . .	..	..	..	..	..
E.—MISCELLANEOUS . . . . .	..	..	..	..	..
F.—WORKS EXPENDITURE . . . . .	..	..	..	..	..
G.—NON-EFFECTIVE CHARGES . . . . .	..	..	..	..	..
TOTAL ROYAL AIR FORCE . . . . .	..	..	..	..	..
DEDUCT—					
(1) PROBABLE SAVINGS IN CONNECTION WITH THE INTRODUCTION OF NEW MEASURES . . . . .	..	..	..	..	..
(2) LUMP CUT FOR UNDERSPENDING . . . . .	..	..	..	..	..
TOTAL ARMY	16,43,790	2,22,34,520	21,90,05,870	10,57,94,530	3,07,25,640
49.—MARINE	56,87,000	..	..	..	..
50.—M. E. S. . . . .	..	..	..	4,31,74,000	..
GRAND TOTAL	73,30,790	2,22,34,520	21,90,05,870	14,89,68,530	3,07,25,640

All military expenditure is controlled by the Government of India in the Army, Marine and Finance Department section of the Secretary of State for India. Under the general control of Government and as a working arrangement, several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by the responsibility for watching the progress of expenditure against the Budget grants under the different heads and

FOR THE YEAR 1928-29 BETWEEN CONTROLLING OFFICERS AT ARMY
 QUARTERS—concl'd.

Director General, Indian Medical Service.	Assistant Military Sec- retary (Per- sonal) to His Excellency the Com- mander-in- Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Account- ant General.	Establish- ment Officer, Army Headquar- ters.	Air Officer Command- ing, Royal Air Force.	Unallo- cated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—5,51,690	4,06,790	1,09,010	2,78,340	1,03,41,290	15,51,080	..	—1,00,000	32,55,18,880
								14,060
								14,060
..	..	..	..	..	..	..	..	1,74,61,180
..	..	..	..	..	..	..	..	17,63,940
..	..	..	..	..	..	..	..	27,46,110
..	..	..	..	..	..	..	5,40,830	5,40,830
..	..	..	..	..	..	..	5,40,830	2,25,12,060
..	..	..	..	..	..	..	..	3,45,53,000
..	..	..	..	..	..	..	..	93,82,000
..	..	..	..	..	..	29,16,730	..	29,16,730
..	..	..	..	..	..	26,90,680	..	26,90,680
..	..	..	..	..	..	5,85,850	..	5,85,850
..	..	..	..	..	..	25,12,660	..	25,12,660
..	..	..	..	..	..	1,24,310	..	1,24,310
..	..	..	..	..	..	38,43,770	..	38,43,770
..	..	..	..	..	..	4,000	..	4,000
..	..	..	..	..	..	1,26,78,000	..	1,26,78,000
..	..	..	..	..	..	..	16,00,000	16,00,000
..	..	..	..	..	..	..	18,00,000	18,00,000
—5,51,690	4,06,790	1,09,010	2,78,340	1,03,41,290	15,51,080	1,26,78,000	—29,59,170	40,12,58,000
..	..	..	..	..	..	..	..	56,87,000
..	..	..	..	..	..	..	..	4,31,74,000
—5,51,690	4,06,790	1,09,010	2,78,340	1,03,41,290	15,51,080	1,26,78,000	—29,59,170	45,01,19,000

ments; and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the the sanctioned Budget is distributed amongst the controlling authorities at Army Headquarters responsible for the them to the various local administrative areas for effective primary control. The object is to fix, as far as possible, for securing to the Government of India prompt knowledge of likely excesses or savings in the sanctioned Budget.

STRENGTHS OF PERSONNEL AND ANIMALS.

STATEMENT I.—STRENGTH OF THE ARMY IN INDIA.

Comparative Statement of authorised establishments on 1st April 1928 and 1st April 1927, whose cost is chargeable wholly or partly to Indian Revenues.

1	1928.							1927						
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARMY.														
A.—INDIA PROPER AND BURMA.														
I.—FIGHTING UNITS—														
(1) Cavalry	429	2,800	399	10,431	..	5,601	2,948	429	2,860	399	10,431	..	5,601	2,943
(2) Artillery	562	9,908	220	12,522	..	4,915	2,520	561	9,949	221	12,477	..	4,906	2,520
(3) Engineers—Sappers and Miners.	98	184	151	7,245	..	661	1,710	102	189	151	7,249	..	610	1,710
(4) Pioneers.	135	..	189	7,970	..	423	1,321	135	..	189	7,970	..	423	1,321
(5) Infantry	2,856	39,743	2,483	92,617	..	8,659	26,320	2,861	39,735	2,490	92,663	..	8,662	26,320
(6) Signal Service	153	2,215	56	8,101	..	764	901	149	2,218	55	3,232	..	733	901
(7) Tank corps	100	1,164	..	..	..	312	..	100	1,164	..	..	..	312	..
TOTAL FIGHTING UNITS	4,133	56,074	3,498	1,33,886	(a)	21,335	35,715	4,137	56,115	3,505	1,34,022	(a)	21,256	36,715
II.—STAFF (Inclusive of personnel of administrative Services)—														
(1) Army Headquarters	136	27	3	..	685	366	..	131	26	3	..	682	366	..
(2) Command Headquarters	97	100	4	7	140	4	..	95	95	4	4	140	5	..
(3) Districts and Brigades	304	310	..	112	504	..	..	303	306	..	110	476	..	..
(4) Embarkation Staff	10	22	2	12	54	44	..	10	22	2	16	43	39	..
(5) Railway Transport Staff	1	20	..	..	2	..	..	1	12	..	..	2	1	..
(6) Miscellaneous	9	24	2	..	10	103	..	9	18	2	..	8	45	..
TOTAL STAFF	557	503	11	131	1,395	517	..	549	479	11	130	1,361	456	..
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).														
	120	163	9	106	64	333	..	120	160	10	113	54	343	..
IV.—EDUCATIONAL ESTABLISHMENTS														
	65	166	35	34	259	304	..	69	156	36	14	245	293	..

V.—INDIAN ARMY SERVICE CORPS <i>Deduct—Numbers taken against Items I, II, and III.</i>	434 48	802 31	284 2	16,815 354	1,411 231	5,733 30	5,561 ..	430 40	880 30	287 2	16,824 300	1,806 240	5,711 20	5,111 ..
Balance	390	801	284	16,461	1,160	5,703	5,561	390	859	286	16,404	1,166	5,692	5,111
VI.—INDIAN ARMY ORDNANCE CORPS <i>Deduct—Numbers taken against Item II .</i>	102 32	596 37	6 ..	1,755 ..	611 27	172 ..	.. ..	84 31	578 32	6 ..	1,748 ..	581 23	177..	....
Balance	70	559	6	1,755	584	172	..	53	546	6	1,748	558	177	..
VII.—MEDICAL SERVICES <i>Deduct—Numbers taken against Item II .</i>	975 74	875 13	719 2	4,319 ..	56 ..	4,916 ..	1,400 ..	900 74	802 13	719 2	4,323 ..	78 ..	4,920 ..	1,400 ..
Balance	901	862	718	4,319	56	4,916	1,400	846	849	718	4,323	78	4,920	1,400
VIII.—VETERINARY SERVICES <i>Deduct—Numbers taken against Item II .</i>	58 18	4 ..	104 ..	552 ..	51 8	90 ..	200 ..	58 18	4 ..	88 ..	615 ..	54 11	88..	....
Balance	40	4	104	552	43	90	200	40	4	88	615	43	88	..
IX.—REMOUNT SERVICES <i>Deduct—Numbers shown against Item II .</i>	42 7	24 ..	26 ..	197 ..	55 8	3,079 ..	.. ..	43 7	24 ..	26 ..	197 ..	54 8	3,571..	....
Balance	35	24	26	197	47	3,079	..	36	24	26	197	46	3,571	..
X.—MISCELLANEOUS ESTABLISHMENTS (Inclu- sive of Military Accounts Department).	288	190	142	622	5,712	2,565	..	288	170	103	513	5,293	3,180	..
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	175	416	..	..	12	5	..	175	426	..	..	12	5	..
XII.—ROYAL AIR FORCE	224	1,709	..	80	829	730	..	227	1,780	..	1	839	713	..
TOTAL INDIA PROPER AND BURMA	6,998	61,537	4,833	1,58,143	9,661	40,849	42,876	6,970	61,508	4,788	1,58,140	9,115	40,600	42,226
ROYAL INDIAN MARINE	104	38	..	1,251	100	28	..	106	36	..	2,250(b)	65	23	..
MILITARY ENGINEER SERVICES	219	224	..	..	979	524	..	219	223	..	..	956	511	..

(a) Included in columns 7 and 4.

(b) Includes 1,211 labourers paid at daily wages who do not come under the category of authorised establishment and who have therefore been omitted from the number for 1928.

Note 1.—Lady nurses and civilian gazetted officers of Superior services are included in columns 2 and 9.

Note 2.—Departmental officers (e.g., Commissioners, etc.) holding King's Commissions and matrons are included in columns 3 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. Civilians gazetted officers of subordinate services are also included in the columns 4 and 11.

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

OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1928 is 2,81,521 against 2,81,271 on 1st April 1927 and 3,11,975 on 1st April 1922. The increase of 250 in 1928 as compared with 1927 is made up of (i) 28 in officers with King's Commission, (ii) 45 in Indian Officers with Viceroy's Commissions, (iii) 3 in Indian other ranks and (iv) 256 in civilians and followers, partly counterbalanced by a decrease of 31 under British other ranks.

2. The number of Indians holding King's Commissions in the Indian Army within the authorised establishment on 1st April 1928 will be 84.

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

1	1928.							1927.							
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
ARMY.															
A.—INDIA PROPER AND BURMA.															
II.—STAFF—															
(1) Army Headquarters—															
Commander-in-Chief and Personal Staff	5	..	1	..	5	3	..	5	..	1	..	5	3	..	
Military Secretary's Branch	4	..	..	..	32	24	..	4	..	..	..	32	24	..
General Staff Branch	48	3	1	..	96	69	..	45	2	1	..	91	69	..	
Adjutant General's Branch	31	1	1	..	164	100	..	31	1	1	..	163	100	..	
Quartermaster General's Branch	33	18	..	..	235	100	..	31	18	..	..	237	100	..
Master General of Supply	15	5	..	..	153	70	..	15	5	..	..	154	70	..
TOTAL ARMY HEADQUARTERS	136	27	3	..	685	366	..	131	26	3	..	682	366	..	
(6) Miscellaneous—															
Military Prisons and Detention Barracks	1	13	..	..	1	12	..	1	13	..	..	1	12	..
Personal Staff of Governor General	7	..	2	..	..	..	..	7	..	2	..	..	..	..
Garrison Quartermasters, Rest Camps, etc. . . . .	..	10	..	..	8	89	..	..	4	..	..	6	31	..
Record Office, Indian Corps of Clerks	1	1	..	..	1	2	..	1	1	..	..	1	2	..
TOTAL MISCELLANEOUS	9	24	2	..	10	103	..	9	18	2	..	8	45	..	
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—															
Staff College	50	6	..	2	7	21	..	50	6	..	3	9	21	..	
Small Arms Schools, India—															
Headquarters	2	..	..	..	2	..	..	2	..	3	..	2	..	..
Pachmarhi Wing	16	32	3	33	3	28	..	16	32	..	35	3	28	..	
Ahmednagar Wing	7	14	1	6	3	14	..	7	14	1	7	3	14	..	
Physical Training—															
Inspector	3	14	..	6	2	..	..	4	4	..	7	2	..	..
Ambala School	6	8	1	13	3	21	..	6	13	1	13	3	19	..	
Equitation School	9	9	2	14	3	182	..	9	7	2	14	3	182	..	
Senior Officers' School	6	10	..	10	3	12	..	6	9	..	10	6	12	..	
Artillery School	7	49	..	13	2	33	..	7	10	..	13	2	23	..	
Tank Corps School	7	..	..	..	15	..	..	6	48	..	..	..	15	..
Education of Military Medical pupil. . . . .	..	13	..	..	12	..	..	..	..	..	..	12	..	..
Army Signal School	6	4	2	9	8	18	..	6	13	2	9	8	18	..	
School of Cookery	1	..	..	1	4	..	..	1	4	..	..	1	4	..
Indian Surveyor Instructors at Roorkee . . . . .	..	1	..	..	..	..	..	..	..	1	2	..	2	..
TOTAL TRAINING ESTABLISHMENTS	120	63	9	106	64	333	..	120	160	10	113	54	343	..	

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and inspecting staff—

Army Headquarters	..	4	9	4	..	2	..	..	..	4	9	4	..	2	..	..
Command Headquarters	..	11	11	..	..	..	..	..	..	11	17	..	..	..	..	..
Districts	..	21	118	..	..	118	..	..	..	27	118	..	..	113	..	..
Garrison schools, British troops	..	..	..	..	..	35	..	..	..	..	..	..	..	25	..	..
Garrison schools, Indian troops	..	3	1	1	..	5	1	..	..	4	1	1	..	5	1	..
School of Education, Headquarters	..	5	1	..	..	5	19	..	..	5	1	..	..	3	19	..
School of Education, British wing	..	5	..	14	6	5	34	..	..	5	..	15	5	11	34	..
School of Education, Indian wing	..	3	10	..	20	1	6	..	..	..	..	..	..	..	..	..
School of Education, Special wing	..	..	8	..	..	48	124	..	..	9	..	..	..	45	124	..
Lawrence Royal Military School, Sanawar	..	..	3	..	..	1	..	..	..	3	..	..	..	1	..	..
Lawrence Military Asylum, Murree	..	..	3	..	..	2	..	..	..	3	..	..	..	2	..	..
Lawrence Military Asylum, Abu	..	3	2	..	..	27	56	..	..	3	2	..	..	27	56	..
Prince of Wales' Royal Indian Military College, Dehra Dun	..	2	..	16	9	8	62	..	..	2	..	16	9	8	57	..
King George's Royal Military Schools	..	1	..	..	..	3	2	..	..	1	..	..	..	3	2	..
Board of Examiners	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..
Officers studying in China and Japan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

TOTAL EDUCATIONAL ESTABLISHMENTS

65	166	85	34	259	304	..	69	156	36	14	245	293	..
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V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	9	5	40	9	5	41	5	..
Command Headquarters	8	4	8	4
District Headquarters	28	14	..	112	170	..	..	29	13	..	110	169	..	..
Hospitals [Head II-H]	..	..	..	117	..	..	..	..	..	..	117	..	..	..
Embarkation Staff	3	8	2	..	41	30	..	3	8	2	..	30	24	..
Fighting units [Head I-A (1)]	..	..	..	242	..	..	..	..	..	..	222	..	..	..
Training Institutions [Head II-A]	118	344	68	..	690	1,719	..	118	344	68	..	690	1,720	..
Supply Companies and Supply Depots [Head II-B (a)]	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Animal Transport [Head II-B (e)]	73	84	182	14,973	146	2,157	3,643	73	84	182	14,973	146	2,157	3,643
Mechanical Transport units [Head II-B (f)]	94	238	24	1,053	78	879	1,918	95	238	25	1,086	79	927	1,468
Mechanical Transport Depot [Head II-B (g)]	5	16	4	229	6	27	..	5	16	4	229	6	26	..
Central Mechanical Transport stores depot [Head II-B (h)]	8	16	..	9	108	139	..	7	14	..	9	103	129	..
Mechanical Transport Workshops [Head II-B (j)]	17	119	6	48	70	750	..	17	119	6	46	70	691	..
Technical Inspectors, M. T. [Head II-B (i)]	7	6	..	4	5	16	..	7	6	..	4	5	16	..
I. A. S. C. Training Establishment [Head II-B (c)]	4	1	..	..	2	4	..	4	1	..	..	2	4	..
I. A. S. C. Record office [Head II-B (b)]	5	..	..	..	55	12	..	5	..	..	..	55	12	..
Reserve for leave, etc.	59	37	..	..	..	..	..	59	37	..	..	..	..	..

TOTAL INDIAN ARMY SERVICE CORPS

438	892	286	16,815	1,411	5,733	5,561	439	889	287	16,824	1,396	5,711	5,111
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VI.—INDIAN ARMY ORDNANCE CORPS—

Army Headquarters	18	18	4	18	18	3
Command Headquarters	3	7	3	4
District Headquarters	11	12	..	..	23	..	..	10	10	..	..	20	..	..
Ordnance and Clothing depots [Head II-E (a)]	54	503	6	1,750	580	170	..	39	490	6	1,747	558	175	..
I. A. O. C. School of Instruction [Head II-E (b)]	1	3	..	5	4	2	..	1	3	..	1	..	2	..
Reserve for leave, etc.	15	53	..	..	..	..	..	13	53	..	..	..	..	..

TOTAL INDIAN ARMY ORDNANCE CORPS

102	596	6	1,755	611	172	..	84	578	6	1,748	581	177	..
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STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.—*contd.*

1	1928.							1927.							
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
VII.—MEDICAL SERVICES—															
(a) Royal Army Medical Corps—															
Army Headquarters	6	..	..	..	..	..	..	6	..	..	..	..	..	..
Command Headquarters	7	..	..	..	..	..	..	7	..	..	..	..	..	..
District Headquarters	30	..	..	..	..	..	..	30	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	2	..	..	..	..	..	..
I. H. C. etc. [<i>Head II-H. (e)</i>]	4	..	..	..	..	..	..	4	7	..	..	..	..	..
Hospitals [<i>Head II-H.</i>]	221	414	..	..	..	..	..	221	407	..	..	..	..	..
Reserve for leave, etc.	18	..	..	..	..	..	..	18	..	..	..	..	..	..
Military Food Laboratory [<i>Head II-H. (d)</i>]	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Army School of Education, Belgaum	1	..	..	..	..	..	..	..	..	..	..	..	..	..
	289	414	..	..	..	..	..	288	414	..	..	..	..	..
(b) Indian Medical Service—															
Army Headquarters	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters	4	..	..	..	..	..	..	4	..	..	..	..	..	..
District Headquarters	20	..	..	..	..	..	..	20	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Military Food Laboratory, Kasauli [<i>Head II-H. (d)</i>]	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops [<i>Head III-A.</i>]	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps [<i>Head II-H. (e)</i>]	5	..	..	..	..	..	..	5	..	..	..	..	..	..
Hospitals [<i>Head II-H.</i>]	260	..	..	..	..	..	..	260	..	..	..	..	..	..
Reserve for leave, etc.	87	..	..	..	..	..	..	87	..	..	..	..	..	..
	386	..	..	..	..	..	..	386	..	..	..	..	..	..
(c) Army Dental Corps—															
Hospitals [<i>Head II-H.</i>]	24	48	..	..	..	..	..	18	36	..	..	..	..	..
	24	48	..	..	..	..	..	18	36	..	..	..	..	..

(d) Indian Medical Department—

Army Headquarters	1	1						1	1				
Command Headquarters	1							1					
District Headquarters	19							9					
Embarkation staff	2							2					
Indian Hospital Corps [Head II-H. (e)]	5							5					
Hospitals [Head II-H.]	265	532						265	503				
R. I. Military College, Dehra Dun	1							1					
Medical Store Depots [Head III-A.]	7	7						7	7				
Army Ordnance and Clothing Factories [Head III-C.]	6	6						6	6				
Inspectors of Lethal Weapons and General Stores [Head II-L. (b)]		1							1				
Remount Depots [Head II-C. (a)]	3	1						3	1				
Lawrence Royal Military School, Sanawar		1							1				
King George's Royal Military Schools		2							2				
Governor-General's Body Guard		1							1				
Military Food Laboratory	7				9			7				9	
Reserve for leave, etc.	65	161						65	180				
	372	703			9			372	703				9

(e) Female Nurses, etc.—

Army Headquarters	1							1					
Hospitals [Head II-H.]	275	41						267	40				
	276	41						268	40				

(f) Indian Hospital Corps—

Medical Services [Head II-H. (e)]			16	4,819	56	4,907	1,400			16	4,823	78	4,911	1,400
			16	4,819	56	4,907	1,400			16	4,823	78	4,911	1,400
TOTAL MEDICAL SERVICES	975	875	719	4,819	56	4,916	1,400	960	862	719	4,823	78	4,920	1,400

VIII.—VETERINARY SERVICES—

Army Headquarters	2							2					
Command Headquarters	4				8			4				8	
Districts	12							12				8	
Veterinary hospitals [Head II-D. (a)]	83	8	104	552	39	87	200	33	8	88	615	39	87
Army Veterinary Schools [Head II-D. (b)]	2	1			1	1		2	1			1	1
Veterinary Record office [Head II-D. (c)]					3	2						3	
Reserve for leave, etc.	5							5					
TOTAL VETERINARY SERVICES	58	4	104	552	51	90	200	58	4	88	615	54	88

IX.—REMOUNT SERVICES—

Army Headquarters	3							3					
Command Headquarters	4				8			4				8	
Remount depots [Head II-C. (a)]	16	23	21	197	28	2,449		18	24	21	197	28	2,399
Breeding operations [Head II-C. (b)]	14	1	5		19	1,230		18		5		18	1,172
Leave Reserve	5												
TOTAL REMOUNT SERVICES	42	24	26	197	55	3,679		43	24	26	197	54	3,571

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

1	1925.							1927.						
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
X.—MISCELLANEOUS ESTABLISHMENTS—														
Governor General's Bodyguard [Head I-A. II (a)].	2	..	4	106	..	62	..	2	..	4	106	..	66	..
Governor General's Band [Head II-M. (a)]	..	28	..	..	..	6	..	..	28	..	..	..	6	..
Officers on the unattached list for appointment to the Indian Army [Head I-A. (II) (b)].	68	..	..	..	..	..	..	68	..	..	..	..	..	..
Medical Store depots [Head III-A.]	..	..	..	..	151	520	..	..	..	..	..	109	461	..
Bakeries [Head III-B. (a)].	..	..	..	..	..	1,021	..	..	..	..	..	..	1,021	..
Butcheries [Head III-B. (b)].	..	..	..	..	..	18	..	..	..	..	..	..	18	..
Grass Farms [Head III-D.]	17	54	..	..	232	23	..	17	54	..	..	232	23	..
Dairy Farms [Head III-E.]	3	..	..	..	262	62	..	3	..	..	..	262	62	..
Ordnance and Clothing Factories [Head III-C.]	51	41	..	3	749	192	..	53	33	..	..	732	218	..
Inspectors of lethal weapons and General Stores [Head II-L. (b)].	27	60	32	135	21	..	..	21	41	..	33	90	22	..
Controlled Flour Mills [Head II-Y. (a) (ii)]	..	..	..	..	8	..	..	..	..	..	..	8	..	..
Military accounts offices [Head II-Y.]	59	..	90	..	4,145	661	..	59	..	90	..	3,668	622	..
Central Disposals Organisation [Head II-G.]	8	2	..	..	40	..	..	3	2	..	..	43	..	..
Ecclesiastical establishments [Head II-J. (a) and M. (e)].	7	..	..	344	..	..	..	8	..	..	340	..	..	..
Administration of Cantonments [Head II-K.]	39	..	11	..	..	..	..	42	..	4	..	..	..	..
Recruiting Staff [Head II-M. (b)]	9	..	4	34	103	..	..	9	..	4	34	88	..	..
Hill Sanitaria and depots [Head II-M. (c)]	..	11	..	..	..	1	..	..	11	..	..	..	677*	..
Military Attaches [Head II-N.]	3	..	1	..	..	..	..	3	..	1	..	1	..	..
TOTAL MISCELLANEOUS ESTABLISHMENTS.	288	196	142	622	5,712	2,565	..	288	170	103	513	5,233	3,186	..
XI.—AUXILIARY AND TERRITORIAL FORCES.—														
Army Headquarters	2	3	..	..	..	2	..	2	3	..	..	..	2	..
Command Headquarters	4	3	..	..	4	3	..	4	3	..	..	4	3	..
District Headquarters	6	6	..	..	8	..	..	6	6	..	..	8	..	..
Auxiliary Force	57	358	..	..	..	..	..	57	363	..	..	..	..	..
Territorial Force	106	46	..	..	..	..	..	106	46	..	..	..	..	..
TOTAL AUXILIARY AND TERRITORIAL FORCES.	175	416	..	..	12	5	..	175	426	..	..	12	5	..

‡ XII.—ROYAL AIR FORCE—

Maintenance of Squadrons and Staff at Wing Headquarters.	135	742	..	72	53	379	..	141	801	..	..	53	381	..
Staff College, Quetta	2	..	..	..	..	..	..	2	..	..	..	..	..	..
Royal Air Force School	4	4	..	..	8	..	..	4	3	..	..	8	..	..
Working Expenses of hospitals	10	21	..	..	..	..	..	10	21	..	..	..	..	..
Aircraft depot	44	808	..	6	172	188	..	43	809	..	1	172	196	..
Aircraft park	9	123	..	2	49	128	..	9	124	..	..	70	108	..
Royal Air Force Headquarters	17	11	..	..	44	34	..	16	22	..	..	33	27	..
Commanding Royal Engineers, Royal Air Force Staff.	2	..	..	..	3	1	..	2	..	..	..	3	1	..
TOTAL ROYAL AIR FORCE	224	1,709	..	80	329	730	..	227	1,780	..	1	339	713	..

*This establishment varies according to local conditions under the orders of the General Officers Commanding-in-Chief.

‡ The establishment shown will be from 1st April 1928 to 31st December 1928. From 1st January 1929, the Royal Air Force will be reorganised on station basis and the establishment will be as shown on page 279.

MILITARY SERVICES ESTIMATES

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1928 AND 1st APRIL 1927.

	1928.					1927.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks,	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,897	..	..	..	..	13,707	..	..	..	..
(2) Artillery	9,146	470	4,017	..	..	9,118	477	4,015	..	..
(3) Engineers—Sappers and Miners.	501	..	330	100	2*	501	..	330	50	2*
(4) Infantry and Pio- neers.	1	88	6,295	..	..	..	88	6,298	..	..
(5) Signals	1,482	54	653	..	..	1,806	112	801	..	..
TOTAL FIGHTING UNITS	25,027	612	11,295	100	2	24,722	677	11,444	50	2
II.—INDIAN ARMY SER- VICE CORPS—										
Animal Transport . . .	740	605	19,651	870	5,568	747	605	19,651	870	5,568
Supplies . . . . .	..	4	..	..	..	..	4	..	..	..
III.—VETERINARY SER- VICES.										
	..	114	..	..	..	..	114	..	..	..
IV.—REMOUNT SERVICES										
	(a) 7,088	91	(b) 3,575	1,580	..	(a) 6,744	96	(b) 3,671	1,580	..
V.—TRAINING ESTABLISH- MENTS.										

VI.—MISCELLANEOUS ES- TABLISHMENTS—										
Governor-General's Body-Guard.	92	..	..	..	..	92	..	..	..	..
TOTAL INDIA PROPER AND BURMA.	32,947.	1,426	34,521	2,550	5,570	32,305	1,496	34,766	2,500	5,570

*Elephants.

(a)	1928.	1927.	(b)	1928.	1927.
Horses	2,483	2,483	Mules	400	400
Horses Stallion	327	310	Mules young stock . . .	2,800	2,800
Brood mare and foals . .	86	121	Donkeys stallions . . .	243	243
Horses, young stock . . .	4,192	3,830	" mares	80	80
			" foals and yearling	50	} 148
			" young stock . . .	82	
	7,088	6,744		3,575	3,671

ARMY—PART A.—STANDING ARMY.

ARMY:
SUMMARY OF ESTIMATES.

Heads.	ACCOUNTS; 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART A.—STAND- ING ARMY.												
I.—MAINTENANCE OF THE STANDING ARMY.				19,83,21,930	8,38,330	19,74,83,600	19,79,07,000	10,39,000	19,68,68,000	19,56,88,110	9,59,000	19,47,29,110
II.—ADMINISTRA- TIVE SERVICES .				6,92,86,080	17,84,280	6,75,01,780	6,57,09,000	18,13,000	6,38,96,000	7,22,32,850	11,26,780	7,11,06,070
III.—MANUFACTUR- ING ESTABLISH- MENTS.				3,93,66,610	4,47,000	3,89,19,610	3,75,35,000	3,71,000	3,71,64,000	3,63,67,940	3,70,000	3,59,97,940
IV.—ARMY HEAD- QUARTERS, STAFF OF COMMANDS, ETC.				2,09,36,020	..	2,09,36,020	2,13,50,000	..	2,13,50,000	2,10,83,850	..	2,10,83,850
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS .				5,16,28,030	32,94,670	4,83,33,360	4,66,76,000	6,21,000	4,60,55,000	6,08,33,960	1,20,83,870	4,87,50,000
VI.—SPECIAL SER- VICES .				2,25,800	..	2,25,800	3,16,000	..	3,16,000	14,060	..	14,060
VII.—TRANSPORTA- TION, CONSERVA- CY ANTI-MALARIAL MEASURES, HOT WEATHER ESTAB- LISHMENTS AND MISCELLANEOUS				3,36,26,550	19,81,720	3,16,44,830	3,47,34,000	21,26,000	3,26,08,000	2,95,78,730	20,51,350	2,75,27,380
VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS .				8,29,36,000	26,71,000	8,02,65,000	8,30,76,000	35,96,000	7,94,80,000	8,37,05,000	33,49,000	8,03,56,000
TOTAL PART A.— STANDING ARMY				49,63,27,000	1,10,17,000	48,53,10,000	48,73,03,000	95,86,000	47,77,87,000	49,95,04,000	1,99,40,000	47,95,64,000
PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES.				86,10,000	..	86,10,000	83,20,000	4,000	83,16,000	93,82,000	..	93,82,000
PART C.—ROYAL AIR FORCE .				1,85,54,000	39,000	1,85,15,000	1,61,10,000	49,000	1,60,61,000	2,28,07,000	1,57,000	2,28,50,000
DEDUCT—												
(1) PROBABLE SAVINGS IN CONNECTION WITH THE IN- TRODUCTION OF NEW MEASURES				16,00,000	..	16,00,000
(2) LUMP CUT FOR UNDERSPENDING				—80,00,000	..	—80,00,000	..	..	..	18,00,000	..	18,00,000
GRAND TOTAL				51,54,91,000	1,10,56,000	50,44,35,000	51,17,33,000	96,19,000	50,21,14,000	52,82,93,000	2,00,97,000	50,81,96,000

EXPLANATIONS.

1. Budget, 1928-29 (net) is more than Budget, 1927-28 (net) by Rs. 37·61 lakhs. The increase is made up of the following principal variations :—

<i>Increases—</i>	In lakhs of Rupees.
(1) Expansion of the army in India reserve of officers	2·67
(2) Smaller shortages of troops and larger number of officers of higher ranks	8·29
(3) Increase in the strength of the Indian army reservists to bring up to the authorised number	4·59
(4) Deferred pay to Indian troops for length of service	8·86
(5) Revision of Conditions of Service of officers of the Indian army	10·00
(6) Increase in the establishment of signal training centres	2·49
(7) Formation of an Indian supplementary reserve, etc.	2·62
(8) Marriage allowances and allotments paid in England	7·73
(9) Larger provision for special emergency grant	18·00
(10) Expansion of the central mechanical transport stores depôt	2·15
(11) Larger provision for pay and allowances of artificers in mechanical transport workshops	5·90
(12) Larger provision for military accounts offices, due mainly to transfer of provision of the office of the controller of marine accounts and to the absorption of military engineer services clerks	5·88
(13) Smaller credits by sales and disposal of stores	43·11
(14) Larger provision for printing and stationery	3·69
(15) Larger provision for conservancy charges	2·35
(16) Auxiliary and territorial forces, due to additional provision for giving effect to the recommendations of the Auxiliary and Territorial Forces Committee (Rs. 10·00 lakhs), partly counterbalanced by decrease consequent on shortages in authorised establishments and smaller numbers coming up for training (Rs. 2·28 lakhs).	7·72
(17) Increase in provision for Royal Air Force, due mainly to formation of two new squadrons	41·35
(18) Smaller lump cuts for probable savings and under-spending	36·00
(19) Other Miscellaneous items (net)	1·93
	2,15·33
<i>Decreases—</i>	
(1) Smaller provision for pay of British soldiers due mainly to effect of reduction in pay sanctioned in 1925	36·74
(2) Elimination of one day's pay, 1927-28 being a leap year	1·49
(3) Smaller provision for proficiency pay	2·42
(4) Larger savings by reorganisation of units	15·80
(5) Savings due to anticipated absence of troops in China	5·00
(6) Furlough allowances and leave and deputation salaries paid in England	4·35
(7) Smaller outlay on stores, due chiefly to fall in prices and smaller demands based on fluctuations in consumption.	58·95
(8) Smaller provision for temporary labour, due chiefly to reduction in demands on ordnance and clothing factories	8·40
(9) Smaller provision for rail and other transportation charges, due mainly to general economy	23·64
(10) Indian troop service and cost of sea transport not charged to troop service	18·80
(11) Elimination of provision for surplus officers which will not be incurred after 1927-28	2·13
	1,77·72
	37·61

EXPLANATIONS—*contd.*

2. Revised, 1927-28 (net) is less than Budget, 1927-28 (net) by Rs. 23.21 lakhs. The principal variations making up this decrease are given below—

<i>Decreases—</i>	In lakhs of Rupees.
(1) Shortages in British other ranks and larger number of them coming on to revised reduced rates of pay	8.90
(2) Savings in provision for furlough allowances and leave and deputation salaries paid in England	8.07
(3) Shortages in officers and establishment in ancillary services	24.69
(4) Smaller outlay on stores, due chiefly to fall in prices, recalculations and readjustments	94.30
(5) Savings in rail charges, due to reduction in rail fares, introduction of the scheme of direct embarkation and disembarkation of troops and more extended use of military cars	2.00
(6) Savings in provision for sea passage and Indian troop service and cost of sea transport not charged to troop service	26.33
(7) Savings in non-effective expenditure	9.46
(8) Auxiliary and territorial forces, as a result of officers on furlough, shortage of establishments and smaller number of men coming up for training	2.94
(9) Royal air force, due chiefly to smaller outlay on stores, shortages in officers and establishments, smaller transportation charges, smaller works expenditure and readjustments of charges made in previous years	24.72
(10) Savings on account of absence of troops in China	29.67
(11) Other miscellaneous items, (net)	1.52
	2,32.60
 <i>Increases—</i>	
(1) Pay and allowances of officers with King's Commission in fighting services, due to larger number of Army in India reserve of officers coming up for training and increase in the number of majors and captains	6.04
(2) Smaller shortages of Indian troops than allowed for in budget	6.70
(3) Deferred pay to Indian troops, due to larger number of personnel discharged	6.00
(4) Marriage allowances and allotments, due to an increase in the number of allotments	4.83
(5) Larger payments of outfit allowance due to increase in the strength of the Army in India reserve of officers	2.37
(6) Savings anticipated in the budget on account of reorganisation of certain fighting units not likely to be realised as the sanction of the Secretary of State has not been received	3.20
(7) Larger expenditure for printing and stationery	3.88
(8) Travelling and outstation allowances, due to revised furlough rules	10.20
(9) Hired transport charges, owing mainly to the saving anticipated on account of the construction of the railway up to Killa-Saifulla not having materialised	2.00
(10) Loss in connection with the winding up of the Army Canteen Board	23.00
(11) Smaller credits by sale and disposal of stores	57.16
(12) Loss on Exchange based on a rate of 1s. 5½d. instead of 1s. 6d. per rupee adopted in the Budget	4.01
(13) Lump cut in the sanctioned budget for probable savings and underspending	80.00
	2,09.39
	23.21

FOR THE YEAR 1928-29.

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EXPLANATIONS—*concl.*

MAIN HEAD I.—MAINTENANCE OF THE STANDING ARMY.

SUMMARY OF ESTIMATE.

Sub-heads.	Accounts 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.				16,05,57,580	55,000	16,05,02,580	15,98,80,000	2,15,000	15,96,65,000	15,74,03,480	2,05,000	15,71,98,480
B.—Forces in Aden												
Forces in South Persia												
C.—UNITS SERV- ING IN THE COLO- NIES.				5,33,680	4,90,000	48,680	5,34,000	4,90,000	44,000	5,33,680	4,20,000	1,18,680
TOTAL INDIA				16,10,91,260	5,45,000	16,05,46,260	16,04,14,000	7,05,000	15,97,09,000	15,79,37,110	6,25,000	15,73,12,110
ENGLAND				2,79,23,000	2,20,000	2,77,03,000	3,73,63,000	3,33,000	3,70,30,000	3,77,51,000	3,34,000	3,74,17,000
EXCHANGE				93,07,670	73,330	92,34,340	1,30,000	1,000	1,29,000	..	..	..
TOTAL HEAD I				19,83,21,930	8,38,330	19,74,83,600	19,79,07,000	10,39,000	19,68,68,000	19,56,88,110	9,59,000	19,47,29,110

EXPLANATIONS.

Budget, 1923-29 is less than Budget, 1927-28 by Rs. 27.55 lakhs (Net), the result of the following variations:—

	In Lakhs of Rs.
<i>Decreases—</i>	
(1) Elimination of 1 day's pay	1.49
(2) Smaller provision for proficiency pay	2.42
(3) Reduction in pay of British soldiers	36.74
(4) Reductions under money compensation in lieu of rations, incidental expenses and deferred pay to British Troops	1.98
(5) Larger lump cut for reorganisation of certain units	15.80
(6) Savings due to anticipated absence of troops in China	5.00
(7) Other probable savings	10.00
(8) Furlough allowances in England	1.60
(9) Minor and miscellaneous items (Net) . . . . .	.92
	75.95
<i>Increases—</i>	
(1) Expansion of the Army in India Reserve of Officers	2.67
(2) Larger provision due to smaller shortage of establishments and to increase in higher ranks of officers	8.29
(3) Larger expenditure on account of the increase of strength up to the establishment of Indian Army Reservists	4.59
(4) Increase in provision for deferred pay to Indian soldiers for length of service on discharge	8.86
(5) More charges on account of engineer pay drawn by Sappers and Miners personnel	1.15
(6) Revision of conditions of service of officers of the Indian Army	10.00
(7) Increase in the establishment of Signal Training Centres, etc.	2.49
(8) Formation of an Indian Supplementary Reserve, etc.	2.62
(9) Marriage allowances and allotments, British Troops	7.73
	48.40
Net decrease	27.55

MAIN HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

DETAIL OF SUB-HEADS.

SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA.

1927-28.				Numbers.				1928-29.				Budget Estimate.						
Officers with King's commissions.				Officers with King's commissions.				Officers with King's commissions.				1927-28.	1928-29.					
British Units.	Indian officers.	Indian other officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Follow- ers.	Units.	British officers.	Indian officers.	Indian other ranks.	Follow- ers.	British other ranks.	Indian officers.	Indian other ranks.	Follow- ers.	Rs.	Rs.
5	135	..	135	2,860	..	50	1,275	5	135	..	135	2,860	..	50	1,275			
21	268	26	294	..	899	10,381	4,326	21	268	26	294	..	399	10,381	4,326			
403	26	..	429	2,860	399	10,431	5,601	..	403	26	429	2,860	399	10,431	5,601			
1	81	..	81	760	8	451	469	1	81	..	81	760	8	451	469			
11	801	..	801	6,770	54	2,966	3,153	11	801	..	801	6,770	54	2,966	3,153			
6	133	..	133	727	122	6,684	750	6	134	..	134	715	117	6,710	753			
..	54	..	54	1,284	8	674	294	2	54	..	54	1,276	12	684	297			
..	20	..	20	322	5	271	31	1	20	..	20	316	5	277	31			
..	22	..	22	86	24	1,431	209	..	22	..	22	71	24	1,434	212			
561	..	..	561	9,949	221	12,477	4,906	..	562	..	562	9,908	220	12,522	4,915			
102	..	..	102	189	151	7,249	619	..	98	..	98	184	151	7,245	661			
8	92	4	96	..	136	5,760	304	8	90	6	96	..	136	5,760	304			
1	13	..	13	..	19	925	46	1	13	..	13	..	19	925	46			
3	18	..	18	..	18	141	9	3	18	..	18	..	18	141	9			
8	8	..	8	..	16	1,144	64	8	8	..	8	..	16	1,144	64			
131	4	..	135	..	189	7,970	423	..	129	6	135	..	189	7,970	423			
45	1,260	..	1,260	39,735	45	1,755	2,790	45	1,260	..	1,260	39,743	45	1,755	2,790			
1	1	..	1	..	3	230	12	1	1	..	1	..	3	230	12			
80	922	88	960	..	1,681	59,359	4,000	80	919	41	960	..	1,681	59,359	4,000			
20	259	1	260	..	461	18,399*	1,160	20	260	..	260	..	461	18,399*	1,160			
20	100	..	100	..	140	920	60	19	95	..	95	..	133	874	57			
80	80	..	80	..	180	12,000	640	80	80	..	80	..	180	12,000	640			
2,622	89	..	2,661	39,735	2,490	92,663	8,662	..	2,615	41	2,656	39,743	2,483	92,617	8,659			
EXPENDITURE.																		
(I) Fighting services—																		
Minor Heads—																		
(a) British Cavalry																	49,08,700	48,44,190
(b) Indian Cavalry																	84,66,990	85,63,890
-----																	1,33,75,690	1,34,07,880
(c) Royal Horse Artillery																	15,36,420	13,59,030
(d) Royal Field Artillery																	1,23,18,300	1,23,92,550
(e) Pack Artillery																	47,85,560	47,98,690
(f) Medium Artillery																	20,19,210	24,76,710
(g) Heavy Artillery																	7,67,500	6,76,050
(h) Training Centres, Depots etc.																	8,74,030	8,57,540
-----																	2,34,01,020	2,25,60,620
(i) Engineers																	51,41,580	51,90,530
(j) Pioneers—																		
(1) Active battalions																		
(2) Hazara Pioneers																		
(3) Training battalions																	42,21,250	42,92,270
(a) Headquarters																		
(b) Companies																		
-----																	42,21,250	42,92,270
(k) British Infantry—																		
(1) British Infantry Battalions																	5,59,80,490	5,35,97,330
(2) Training Company for ditto																		
(l) Indian Infantry—																		
(1) Indian Infantry battalions, Active																		
(2) Indian Infantry Battalions, Gurkhas																	4,75,13,830	4,94,00,500
(3) Indian Infantry battalions, Training—																		
(i) Headquarters																		
(ii) Companies																		
-----																	10,34,99,320	10,29,97,830

2	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4
8	96	96	1,160	1,160	1,160	1,160	1,160	8	96	96	96	1,160	1,160	1,160	312
100	..	100	1,164	..	..	..	..	100	..	100	1,164	..	..	..	312
149	..	149	2,218	55	3,232	733	..	153	..	153	2,215	56	3,101	..	764
..	..	..	..	..	2,943	..	..	..	..	..	2,943	..	..	..	..
..	..	..	..	..	2,520	..	..	..	..	..	2,520	..	..	..	..
..	..	..	..	..	1,710	..	..	..	..	..	1,710	..	..	..	..
..	..	..	..	..	1,321	..	..	..	..	..	1,321	..	..	..	..
..	..	..	..	..	26,320	..	..	..	..	..	26,320	..	..	..	..
..	..	..	..	..	901	..	..	..	..	..	901	..	..	..	..
..	..	..	..	..	35,715	..	..	..	..	..	35,715	..	..	..	..
4,068	69	4,187	56,115	3,505	1,69,737	21,256	..	4,060	73	4,138	56,074	3,498	1,69,601	21,335	..
2	..	2	..	4	106	56	..	2	..	2	..	4	106	62	..
36	11	47	..	..	..	..	..	36	11	47	..	..	..	..	..
88	11	49	..	4	106	56	..	88	11	49	..	4	106	62	..
4,106	80	4,189	56,115	3,509	1,69,843	21,312	..	4,098	84	4,182	56,074	3,502	1,69,707	21,397	..

*Excludes 800 recruit boys.

(n) Royal Tank Corps--		
(1) Headquarters	} 26,33,490	24,95,400
(2) Armoured Car Companies		
(n) Indian Signal Corps	62,75,760	64,84,140
(o) Reservists--		
(1) Cavalry	} 17,93,170	28,24,310
(2) Artillery		
(3) Engineers		
(4) Pioneers		
(5) Infantry		
(6) Signal service		
	17,93,170	28,24,310
<i>Deduct--</i>		
(i) Savings due to probable reorganisation of certain units.	3,20,000	19,00,000
(ii) Savings due to anticipated absence of troops in China	..	5,00,000
(iii) Other probable savings	..	10,00,000
	3,20,000	34,00,000
Total (I) Fighting services.	16,00,21,280	15,68,02,980
(II) Miscellaneous--		
(a) Governor-General's Body Guard	1,14,320	1,15,450
(b) Officers with King's commissions unemployed or under training for the Indian Army.	2,42,980	2,50,000
(c) Leave allowances paid by non-military departments	1,79,000	2,35,000
Total . . .	5,36,300	6,00,450
Total--Sub-head A-- Forces in India Proper and Burma	16,05,57,580	15,74,03,480

MAIN HEAD I.—MAINTENANCE OF

The totals shown against Head I A (I) are distributed under detailed heads as follows.

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1928-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.					
UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.					
(I) <i>Fighting services.</i>					
Detailed heads—					
4,137	4,133	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	3,61,84,960	3,63,98,000	3,76,86,310
56,115	56,074	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	6,18,58,300	5,98,67,000	5,79,45,860
3,505	3,498	(3) Pay and allowances (including money al- lowances) of Indian Offi- cers and all other ranks including civilians . .	4,03,19,500	4,06,33,000	4,14,67,380
169,787	1,69,601		..	..	2,62,340
21,256	21,335	(4) Pay and allowances of Indian reservists (other than regulars) .	..	..	..
		(5) Pay and allowances (including money al- lowances) of followers.	41,96,000	41,51,000	42,08,490
		(6) Money compensation in lieu of rations to British troops . . . .	..	..	..
		(7) Money compensation in lieu of rations to Indian troops and followers	8,23,200	6,03,000	6,67,280
		(8) Kit and clothing al- lowances for British troops	62,00,840	60,48,000	62,16,990
		(9) Kit and clothing al- lowances for Indian troops and followers .	58,96,720	59,61,000	59,17,140
		(10) Prizes for skill at arms and contract and miscellaneous allowan- ces	23,52,010	25,62,000	24,89,460
		(11) Incidental expenses	6,95,420	6,95,000	6,64,950
		Carried over	15,85,27,040	15,69,18,000	15,75,26,200

THE STANDING ARMY—*contd.*

EXPLANATIONS.

SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA.

(1)—*Fighting services.*

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.

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 allowance for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all the regular King's commissioned officers of the Army in India. 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 (who are over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements:—

- (1) A basic pay of rank.
- (2) An Indian allowance.
- (3) A servant's allowance.
- (4) Free quarters or a lodging allowance in lieu.
- (5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian Army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which, while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which departmental service entails. Officers of the Royal Engineers also receive engineer pay which is granted in all parts of the empire or 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 tradesman's rates if employed in a technical arm of the service, messing allowance at 3½ annas a day (6 annas in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. The recoveries in India of compulsory allotments paid in England as well as of deductions made in the pay of British soldiers under the Contributory Pensions rules are recorded here.

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 savings on this account have been calculated to amount to over Rs. one crore after seven years.

Items (3) and (4).—Pay of Indian officers and other ranks according to rank to serving soldiers, and recruits undergoing training, reserve pay at Rs. 7 per mensem for class A and Rs. 4 per mensem for class B 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, corps pay in the case of mechanical transport drivers, allowance to trained surveyors.

MAIN HEAD I.—MAINTENANCE OF

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.					
(I) FIGHTING SERVICES—contd.					
Detailed heads—					
	Brought forward .	15,85,27,040	15,69,18,000	15,75,26,200	
	(12) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	22,300	22,000	23,600	
	(13) Deferred pay to Indian troops	13,58,000	19,58,000	22,44,000	
	(14) Miscellaneous expenditure incurred regimentally on account of stores	1,76,200	1,70,000	1,63,920	
	(15) Expenditure on annual practice, field train and telegraph stores and equipment.	2,57,740	2,58,000	2,45,260	
		<u>16,03,41,280</u>	<u>15,93,26,000</u>	<u>16,02,02,980</u>	
	Deduct—				
	(i) Savings due to probable reorganisation of certain units	3,20,000	..	19,00,000	
	(ii) Savings due to anticipated absence of troops in China . . . .	..	..	5,00,000	
	(iii) Other probable savings . . . .	..	..	10,00,000	
		<u>3,20,000</u>	<u>..</u>	<u>34,00,000</u>	
	TOTAL SUB-HEAD A (I).	<u>16,00,21,280</u>	<u>15,93,26,000</u>	<u>15,68,02,980</u>	

THE STANDING ARMY—*contd.*EXPLANATIONS—*contd.*SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—*contd.*(1) *Fighting services—contd.*

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. 3 per mensem during winter months and Rs. 3 per mensem during the summer is paid, in lieu of 10 annas per mensem, to Indian Officers and Indian other ranks employed in the concessional area in Waziristan.

Item (5).—Includes pay and tradesman's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a ration allowance of annas 4 per diem.

Items (6) and (7).—When individuals entitled to free rations cannot be supplied with them money allowances in lieu are granted. They are mainly drawn when travelling by rail.

Item (8).—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rates *per capita* are Rs. 112-8-0 and Rs. 111 per annum in the case of mounted and dismounted soldiers respectively. The *per capita* rate of clothing allowance in the case of armoured car units, motor cyclists, etc., is Rs. 108 per annum.

Item (9).—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 rates for mounted and dismounted Indian officers are Rs. 45-6-0 per annum and Rs. 42-6-0 per annum respectively. In the case of Indian other ranks the rates for mounted and dismounted men are Rs. 43-8-0 and Rs. 40-8-0 per annum respectively. In the case of enrolled followers the rate is Rs. 24-12-0 per annum. A lump sum allotment to meet the cost of boots issued to British other ranks, Indian other ranks and followers at the discretion of G. O. C., Waziristan District is also included under this head.

Item (10).—Includes allowance 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 line contingent allowance and cost of maintenance and replacement of typewriters. Also includes prizes for lance and sword practice, skill in driving, etc.

Item (11).—This comprises among other items, cost of official postage, telegrams, rewards to recruiters, expenditure incurred regimentally on account of rail fares of reservists and subsistence allowance to recruits, dentistry charges such as the provision of artificial teeth, supply of water from other than military sources such as municipalities, etc.

Item (12).—Deferred pay to British non-commissioned officers and men enlisted before 1st April 1898 and gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included here.

Item (13).—A lump sum payment is made to Indian non-commissioned officers and men on discharge calculated at Rs. 2 for each month of service.

Item (14).—Cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., and charges on account of the manufacture and repair of section boxes for small arms ammunition are charged to this head.

Item (15).—Cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced and of stores used in the sappers and miners park and for field practice, is compiled under this head.

EXPLANATIONS—*contd.*

2. The following are the main changes in the organization of the army in India, which have been considered in Budget, 1928-29—

- (a) The reorganisation of the Indian Signal Corps involving an increase of 4 British officers and 31 followers and a reduction of 3 British other ranks and 13 Indian ranks.
- (b) Abolition of the Rangoon Defence Light Section involving a reduction of 1 British officer, 5 British other ranks, 21 Indian officers and Indian other ranks and 7 followers.
- (c) Transfer of Surveyor Instructors to the King George's Own Sappers and Miners (1 Indian officer, 2 Indian other ranks and 7 followers.)
- (d) Increase in the establishment of the Bridging Train now added to the establishment of the King George's Own Sappers and Miners—11 Indian other ranks and 6 followers.
- (e) Provision of a mechanical transport fitter for the King George's Own Sappers and Miners.
- (f) Reduction in the establishment of the Boys' depots by 14 British other ranks.
- (g) Replacement of British trumpeters by Indians in Medium, Pack and Heavy batteries— a reduction of 26 British other ranks and an increase of 26 Indian other ranks.
- (h) Increase in the establishment of the Survey section and the abolition of a park sergeant at Jutogh—a reduction of 1 British other rank and an addition of 1 British Officer, 3 Indian other ranks and 3 followers.
- (i) Provision of additional personnel for the Royal Artillery Training Centre—an increase of 12 Indian other ranks.
- (j) Reduction of one training battalion headquarters involving a reduction of 5 British officers, 53 Indian ranks and 3 followers.
- (k) Increase of 36 followers in the establishment of Field Troops, Sappers and Miners.
- (l) Redistribution of trade groups in the Indian Signal Corps.
- (m) Provision of 8 Sergeant pipers in certain British Infantry Battalions.
- (n) Transfer to Part B of provision for 3 British officers.
- (o) Readjustment in victualling establishments in certain Artillery units (increase of 6 followers).

3. The decrease of Rs. 32·18 lakhs in 1928-29, as compared with Budget, 1927-28 is mostly due to:—

<i>Decreases—</i>	(In lakhs of Rs.)
(1) Elimination of one day's pay	1·49
(2) Smaller expenditure on account of proficiency pay	2·42
(3) Reduction of pay to British soldiers	36·74
(4) Abolition of the Rangoon Defence Light Section	·22
(5) Smaller provision on account of money compensation in lieu of rations and under items (11) and (12) on the basis of recent information	1·98
(6) Reduction of training battalion headquarters	·28
(7) Lump cut made for reorganisation of certain units	15·80
(8) Savings due to anticipated absence of troops in China	5·00
(9) Other probable savings	10 00
	73·93
<i>Increases—</i>	
(1) Expansion of the Army in India Reserve of Officers	2·67
(2) Reorganisation of the Indian Signal Corps	·45
(3) Larger expenditure on account of smaller shortage of establishments and to increase in higher ranks of officers (net)	8·29
(4) Larger expenditure on account of the increase of strength up to the establishment of Indian Army Reservists	4·59
(5) Increase in provision for deferred pay to Indian soldiers for length of service on discharge	8·86
(6) Replacement of British trumpeters by Indians and other minor changes in Artillery	·07
(7) Larger expenditure on account of engineer pay drawn by Sappers and Miners personnel	1·15
(8) Transfer of surveyor instructors at Rurki to Sappers and Miners and to increase in the establishment of Sappers and Miners on account of Bridging train	·09
(9) Provision of 8 Sergeant pipers in certain British Infantry Battalions	·18
(10) Revision of pay of Officers, Indian Army	10·00
(11) Increase in the establishment of Signal Training Centre, etc.	2·49
(12) Formation of an Indian Supplementary Reserve, etc.	2·62
(13) Other minor variations (net)	·29
	41·75
	32·18

EXPLANATIONS—*concl'd.*

4. The average anticipated shortages of British and Indian Troops in 1928-29 are 391 and 2,266 respectively.

MAIN HEAD I.—MAINTENANCE OF

The totals shown against Head I A (I) are distributed under various minor and detailed heads as follows.

Numbers.

1927-28.	1928-29.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.					
(1) FIGHTING SERVICES.					
MINOR HEAD (a)—BRITISH CAVALRY—					
Detailed heads—					
135	135				
					(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions
			8,46,300		9,51,850
2,860	2,860				(2) Pay and allowances (including messing allow- ance and allowances for families) of British sol- diers
			33,87,420		31,96,970
50	50				(3) Pay and allowances (including money allow- ances) of Indian Officers and all other ranks in- cluding Civilians
			12,900		14,020
1,275	1,275				(4) Pay and allowances (including money allow- ances) of followers
			2,42,120		2,47,050
					(5) Money compensation in lieu of rations to British Troops
					(6) Money compensation in lieu of rations to Indian troops and fol- lowers
			14,700		5,250
					(7) Kit and clothing al- lowances for British Troops
			3,21,750		3,21,750
					(8) Kit and clothing al- lowances for Indian Troops and followers
			7,380		7,350
					(9) Prizes for skill at arms and contract and mis- cellaneous allowances
			41,400		77,050
			31,240		18,500
					(10) Incidental expenses
					(11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve
			550		1,500
					(12) Deferred pay to Indian Troops
			440		..
					(13) Miscellaneous expen- diture incurred regi- mentally on account of stores
			2,500		3,100
Total Minor Head (a)			49,08,700		48,44,190
Carried over			49,08,700		48,44,190

THE STANDING ARMY—*contd.*

Numbers.			Accounts, 1928-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward .		49,08,700		48,44,190
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>						
(I) FIGHTING SERVICES—<i>contd.</i>						
MINOR HEAD (b)—INDIAN CAVALRY.						
Detailed heads—						
294	294	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		30,52,200		31,49,100
10,780	10,780	(2) Pay and allowances (including money allow- ances) of Indian Officers and other ranks including Civilians		37,22,240		37,26,720
4,326	4,326	(3) Pay and allowances (including money allow- ances) of followers		8,12,490		8,08,920
		(4) Money compensation in lieu of rations to British Troops . . . . .		..		..
		(5) Money compensation in lieu of rations to Indian troops and followers		55,300		34,650
		(6) Kit and clothing allow- ances for British Troops. . . . .		..		..
		(7) Kit and clothing al- lowances for Indian Troops and followers		4,93,770		4,85,560
		(8) Prizes for skill at arms and contract and miscellaneous allowan- ces		1,86,020		2,09,790
		(9) Incidental expenses		43,160		24,150
		(10) Deferred pay to Indian Troops		92,560		1,12,200
		(11) Miscellaneous expen- diture incurred regi- mentally on account of stores		9,250		12,600
Total Minor Head (b) .				84,66,990		85,63,690
Carried over .				1,33,75,690		1,34,07,880

MAIN HEAD I.—MAINTENANCE OF

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926 27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			1,33,75,690		1,34,07,880
SUB-HEAD A—FORCES IN INDIA					
PROPER AND BURMA— <i>contd.</i>					
(1) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (c) ROYAL HORSE ARTILLERY.					
Detailed heads—					
31	31	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	2,22,720		2,52,120
760	760	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	9,47,120		7,27,410
459	459	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians	1,37,020		1,20,690
469	469	(4) Pay and allowances (including money allowances) of followers.	83,020		99,500
		(5) Money compensation in lieu of rations to British Troops			
		(6) Money compensation in lieu of rations to Indian Troops and followers	5,120		3,050
		(7) Kit and clothing allowances for British Troops	85,500		85,530
		(8) Kit and clothing allowances for Indian Troops and followers	22,230		21,850
		(9) Prizes for skill at arms and contract and miscellaneous allowances	21,820		23,260
		(10) Incidental expenses	5,190		3,900
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	440		750
		12) Deferred pay to Indian Troops	5,000		20,200
		13) Miscellaneous expenditure incurred regimentally on account of stores	1,240		820
Total Minor Head (c) .			15,38,420		13,59,080
Carried over .			1,49,12,110		1,47,66,960

THE STANDING ARMY—*contd.*

Numbers.			Budget	Revised	Budget
1927-	1928-	Accounts,	Estimate,	Estimate,	Estimate,
28.	29.	1926-27.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			1,49,12,110		1,47,66,960
SUB-HEAD A—FORCES IN INDIA					
PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (d)—ROYAL					
FIELD ARTILLERY.					
Detailed heads—					
301	301	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	21,98,140		22,86,000
6,770	6,770	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	79,68,990		74,61,620
3,020	3,020	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians	7,80,940		7,58,940
3,153	3,153	(4) Pay and allowances (including money allowances) of followers	6,54,620		6,28,400
		(5) Money compensation in lieu of rations to British Troops			
		(6) Money compensation in lieu of rations to Indian Troops and followers	45,100		44,000
		(7) Kit and clothing allowances for British Troops	7,61,630		7,57,080
		(8) Kit and clothing allowances for Indian Troops and followers	1,48,390		1,44,280
		(9) Prizes for skill at arms and contract and miscellaneous allowances	1,61,280		1,71,480
		(10) Incidental expenses	51,940		44,500
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve	3,920		3,080
		(12) Deferred pay to Indian Troops	33,100		85,300
		(13) Miscellaneous expenditure incurred regimentally on account of of stores	10,250		7,870
Total Minor Head (d)			1,28,18,300		1,23,92,550
Carried over .			2,77,30,410		2,71,59,510

MAIN HEAD I.—MAINTENANCE OF

Numbers.

1927- 28.	1928- 29.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .		2,77,30,410		2,71,59,510
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.						
(I) FIGHTING SERVICES—contd.						
MINOR HEAD (e)—PACK ARTILLERY.						
Detailed heads—						
133	134	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		12,72,160		13,15,000
727	715	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		9,22,320		8,32,710
6,806	6,827	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including Civilians		17,90,390		18,20,000
750	753	(4) Pay and allowances (including money al- lowances) of followers		1,79,620		1,77,210
		(5) Money compensation in lieu of rations to British Troops				
		(6) Money compensation in lieu of rations to Indian Troops and fol- lowers		34,850		22,400
		(7) Kit and clothing allowances for British Troops		81,790		80,190
		(8) Kit and clothing allowances for Indian Troops and followers		3,16,070		3,09,980
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces		87,700		85,060
		(10) Incidental expenses		19,660		21,750
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve		420		900
		(12) Deferred pay to Indian Troops		75,100		1,28,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		5,480		4,870
Total Minor Head (e)				47,85,560		47,98,690
Carried over				3,25,15,970		3,19,58,200

THE STANDING ARMY—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			3,25,15,970		3,19,58,200
SUB-HEAD A—FORCES IN INDIA					
PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>contd.</i>					
MINOR HEAD (f)—MEDIUM					
ARTILLERY.					
Detailed heads—					
54	54	(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions .	4,50,300		4,29,560
284	1,276	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers .	15,07,530		14,11,150
682	696	(3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians .	3,73,100		3,42,160
294	297	(4) Pay and allowances (including money al- lowances) of followers	62,450		67,800
		(5) Money compensation in lieu of rations to British Troops .			
		(6) Money compensation in lieu of rations to Indian Troops and followers .	8,200		8,000
		(7) Kit and clothing allowances for British Troops .	1,46,360		1,44,460
		(8) Kit and clothing allowances for Indian Troops and followers .	31,540		25,740
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances .	17,600		27,700
		(10) Incidental expenses	11,440		8,900
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve .	750		290
		(12) Deferred pay to Indian Troops .	7,200		9,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores .	2,740		1,950
Total Minor Head (f)			26,19,210		24,76,710
Carried over .			3,51,35,180		3,44,34,910

MAIN HEAD I.—MAINTENANCE OF

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward . . .		3,51,35,180		3,44,34,910
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>						
(1) FIGHTING SERVICES—<i>contd.</i>						
MINOR HEAD (g)—HEAVY ARTILLERY.						
Detailed heads—						
20	20	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		1,70,250		1,76,640
322	316	(2) Pay and allowances (including messing al- lowance and allow- ances for families) of British soldiers		4,46,210		3,54,480
276	282	(3) Pay and allowances (including money allow- ances) of Indian Offi- cers and all other ranks including Civi- lians		70,140		75,180
31	31	(4) Pay and allowances (including money allow- ances) of followers		7,550		9,720
		(5) Money compensation in lieu of rations to British Troops				
		(6) Money compensation in lieu of rations to Indian Troops and fol- lowers		3,080		1,600
		(7) Kit and clothing al- lowances for British Troops		37,330		28,000
		(8) Kit and clothing allowances for Indian Troops and followers		11,930		12,310
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances		12,560		8,670
		(10) Incidental expenses		4,150		6,900
		(11) Deferred pay and gra- tuities to British Troops on discharge or on trans- fer to the Army Reserve		200		..
		(12) Deferred pay to Indian Troops		3,100		2,200
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		1,000		350
Total Minor Head (g)				7,67,500		6,78,050
Carried over				3,59,02,680		3,51,10,960

THE STANDING ARMY—*contd.*

Numbers.			Accounts, 1926 27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927- 28.	1928- 29.	Brought forward .		3,59,02,680		3,51,10,960
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>						
(1) FIGHTING SERVICES—<i>contd.</i>						
MINOR HEAD (h)—TRAINING CENTRES AND DEPOTS, ARTILLERY—						
Detailed heads—						
22	22	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		2,39,980		1,97,750
86	71	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,08,370		1,13,710
1,455	1,458	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including Civilians		3,78,200		3,96,010
209	212	(4) Pay and allowances (including money allowances) of followers		34,990		38,160
		(5) Money compensation in lieu of rations to British Troops				
		(6) Money compensation in lieu of rations to Indian Troops and followers		6,150		4,000
		(7) Kit and clothing allowances for British Troops		9,560		7,810
		(8) Kit and clothing allowances for Indian Troops and followers		59,180		58,330
		(9) Prizes for skill at arms and contract and miscellaneous allowances		11,600		10,290
		(10) Incidental expenses		8,310		16,800
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .		..		380
		(12) Deferred pay to Indian Troops		15,700		13,500
		(13) Miscellaneous expenditure incurred regimentially on account of stores		1,990		800
Total Minor Head (h)				8,74,030		8,57,540
Carried over				3,67,76,710		3,59,68,500

MAIN HEAD I.—MAINTENANCE OF

Numbers. 1927- 1928- 28. 29.		Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
	Brought forward .		3,67,76,710		3,59,68,500
	SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.				
	(1) FIGHTING SERVICES—contd.				
	MINOR HEAD (i)—ENGINEERS—				
	Detailed heads—				
102 98	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		10,70,340		10,30,000
189 184	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		4,98,030		4,69,000
7,400 7,396	(3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians		27,01,530		27,50,040
619 661	(4) Pay and allowances (including money al- lowances) of followers		1,12,770		1,35,840
	(5) Money compensation in lieu of rations to British Troops				
	(6) Money compensation in lieu of rations to Indian Troops and followers		11,500		20,750
	(7) Kit and clothing al- lowances for British Troops		18,560		20,830
	(8) Kit and clothing al- lowances for Indian Troops and followers		3,18,140		3,03,080
	(9) Prizes for skill at arms and contract and miscellaneous allow- ances		59,640		59,940
	(10) Incidental expenses.		33,960		22,130
	(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .		..		..
	(12) Deferred pay to Indian Troops		52,600		1,28,000
	(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		14,270		13,160
	(14) Expenditure on an- nual practice, field Train and Telegraph stores and equipment.		2,50,240		2,37,760
	TOTAL MINOR HEAD (i)		51,41,580		51,90,530
	Carried over .		4,19,18,290		4,11,59,030

THE STANDING ARMY—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			4,19,18,290		4,11,59,030

SU^o-HEAD A.—FORCES IN INDIA
PROPER AND BURMA—*contd.*(I) FIGHTING SERVICES—*contd.*

MINOR HEAD (j)—PIONEERS.

Detailed heads—

135	135	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	13,45,560	14,35,000
8,159	8,159	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians	22,37,330	22,16,800
423	423	(3) Pay and allowances (including money allowances) of followers	68,690	82,890
		(4) Money compensation in lieu of rations to Indian troops and followers	31,600	20,380
		(5) Kit and clothing allowances for Indian Troops and followers.	3,39,210	3,37,070
		(6) Prizes for skill at arms and contract and miscellaneous allowances.	72,080	80,670
		(7) Incidental expenses.	25,170	19,370
		(8) Deferred pay to Indian Troops	93,900	94,200
		(9) Miscellaneous expenditure incurred regimentally on account of stores	7,710	5,890
TOTAL MINOR HEAD (j).			42,21,250	42,92,270
Carried over			4,61,39,540	4,84,51,300

MAIN HEAD I.—MAINTENANCE OF

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Est. mate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward .		4,61,39,540		4,54,51,300
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.						
(1) FIGHTING SERVICES—contd.						
MINOR HEAD (k)—BRITISH INFANTRY.						
Detailed heads—						
1,261	1,261	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		81,23,740		82,95,000
39,735	39,743	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		4,11,33,760		3,86,89,690
2,033	2,033	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including Civi- lians		5,55,150		5,55,150
2,802	2,802	(4) Pay and allowances (including money al- lowances) of followers.		6,66,400		5,75,000
		(5) Money compensation in lieu of rations to British Troops		1,75,600		1,54,000
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing al- lowances for British Troops		43,65,890		44,05,000
		(8) Kit and clothing al- lowances for Indian Troops and followers .		1,32,010		1,35,010
		(9) Prizes for skill at arms and contract and mis- cellaneous allowances.		5,71,270		5,80,950
		(10) Incidental expenses.		1,80,350		1,42,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve		14,520		14,000
		(12) Deferred pay to Indian Troops		20,200		18,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		41,600		33,530
TOTAL MINOR HEAD (k).				5,59,80,490		5,35,97,330
Carried over .				10,21,20,030		9,90,48,830

THE STANDING ARMY—*contd.*

Numbers.

1927- 28.	1928- 29.	Accounts, 1928-27..	Budget Estimate, 1927-28.	Revise Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward	10,21,20,030		9,90,48,630*

SUB-HEAD A.—FORCES IN INDIA
PROPER AND BURMA—*contd.*(I) FIGHTING SERVICES—*contd.*MINOR HEAD (I)—INDIAN
INFANTRY.

Detailed heads—

1,400	1,395	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,49,24,770		1,56,32,000*
93,120*	93,067*	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians	2,52,33,000		2,57,42,550-
5,860	5,857	(3) Pay and allowances (including money allowances) of followers	10,18,210		10,74,060-
		(4) Money compensation in lieu of rations to British troops . . . . .	..		..
		(5) Money compensation in lieu of rations to Indian Troops and followers	3,90,800		3,12,700-
		(6) Kit and clothing allowances for British Troops . . . . .	..		..
		(7) Kit and clothing allowances for Indian Troops and followers	37,88,150		38,73,730-
		(8) Prizes for skill at arms and contract and miscellaneous allowances	9,36,710		8,31,860
		(9) Incidental expenses	2,39,850		2,81,000-
		(10) Deferred pay to Indian Troops	9,25,400		15,84,000-
		(11) Miscellaneous expenditure incurred regimentally on account of stores	61,940		68,600-
TOTAL MINOR HEAD (I)			4,75,18,830		4,94,00,500-
Carried over			14,96,38,860		14,84,49,130-

* Includes 300 recruit boys.

MAIN HEAD I.—MAINTENANCE OF

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward .		14,96,38,860		14,84,49,130
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.						
(I) FIGHTING SERVICES—contd.						
		Brought forward .				
MINOR HEAD (m)—ROYAL TANK CORPS.						
Detailed heads—						
100	100	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		6,95,400		6,64,630
1,164	1,164	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		16,53,270		15,43,500
312	312	(3) Pay and allowances (including money al- lowances) of followers		1,01,940		1,01,940
		(4) Money compensation in lieu of rations to British Troops				
		(5) Money compensation in lieu of rations to Indian Troops and followers		10,800		6,600
		(6) Kit and clothing al- lowances for British Troops		1,26,710		1,25,710
		(7) Kit and clothing al- lowances for Indian Troops and followers		2,770		2,970
		(8) Prizes for skill at arms and contract and miscellaneous allow- ances		25,980		27,480
		(9) Incidental expenses (10) Deferred pay and gratuities to British Troops on discharge or on transfer to Army Reserve		8,580		12,940
		(11) Miscellaneous expen- diture incurred regim- entally on account of stores				1,200
				8,040		8,430
TOTAL MINOR HEAD (m)				26,33,490		24,95,400
		Carried over .		15,22,72,350		15,09,44,530

THE STANDING ARMY—*contd.*

Numbers. 1927- 1928- 28. 29.		Accounts, 1926-27. Ra.	Budget Estimate, 1927-28. Ra.	Revised Estimate, 1927-28. Ra.	Budget Estimate, 1928-29. Ra.
	Brought forward .		15,22,72,350		15,09,44,530
	SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>				
	(I) FIGHTING SERVICES—<i>contd.</i>				
	MINOR HEAD (a)—INDIAN SIGNAL CORPS.				
	Detailed heads—				
149 153	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions		11,23,100		12,55,860
2,218 2,215	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		32,85,280		31,45,620
3,287 3,157	(3) Pay and allowances (including money al- lowances of Indian officers and all other ranks including civil- ians		11,57,650		13,18,940
733 764	(4) Pay and allowances (including money al- lowances) of followers .		1,47,130		1,56,000
	(5) Money compensation in lieu of rations to British Troops				
	(6) Money compensation in lieu of rations to Indian Troops and fol- lowers		30,400		29,900
	(7) Kit and clothing al- lowances for British Troops		2,45,760		2,40,630
	(8) Kit and clothing al- lowances for Indian Troops and followers .		1,50,950		1,27,880
	(9) Prizes for skill at arms and contract and miscellaneous allowan- ces		57,350		64,350
	(10) Incidental expenses .		27,350		34,610
	(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve		1,500		1,500
	(12) Deferred pay to Indian Troops		33,700		49,400
	(13) Miscellaneous expen- diture incurred regi- mentally on account of stores		8,090		1,950
	(14) Expenditure on an- nual practice, field train and telegraph stores and equipment .		7,500		7,500
	TOTAL MINOR HEAD (a)		62,75,760		64,34,140
	Carried over .		15,85,48,110		15,73,78,670

MAIN HEAD I.—MAINTENANCE OF

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			15,85,48,110		15,73,78,670
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>					
(I) FIGHTING SERVICES—<i>concl'd.</i>					
MINOR HEAD (o)—RESERVISTS.					
Detailed heads—					
			4,50,000		6,16,000
		
35,715	35,715		11,70,000		16,29,560
			..		2,62,340
			4,000		6,000
		
			75,000		72,000
			89,000		2,30,910
			5,070		7,500
			100		..
TOTAL MINOR HEAD (o).			17,93,170		28,24,310
			16,03,41,280	15,93,26,000	16,02,02,980
<i>Deduct—</i>					
			3,20,000	..	19,00,000
			..	..	5,00,000
			..	..	10,00,000
			3,20,000	..	34,00,000
TOTAL SUB-HEAD A (I).			16,00,21,280	15,93,26,000	15,68,02,980
Carried over .			16,00,21,280	15,93,26,000	15,68,02,980

THE STANDING ARMY—*contd.*

MAIN HEAD I.—MAINTENANCE OF

Numbers. 1927- 1928. 28, 29.		Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
	Brought forward . . .		16,00,21,280	15,93,26,000	15,68,02,980
	SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.				
	(II) MISCELLANEOUS.				
	MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.				
	Detailed heads—				
2	2 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions		34,250		34,220
110	110 (2) Pay and allowances (including money al- lowances) of Indian Officers and other ranks		43,100		44,330
56	62 (3) Pay and allowances (including money al- lowances) of Indian followers		12,100		12,980
	(4) Money compensation in lieu of rations to Indian Troops		470		400
	(5) Kit and clothing allowances for Indian Troops and followers		11,700		11,700
	(6) Hospital charges—pay and allowances of Me- dical Officers, Sub- Assistant Surgeons, Veterinary Assistants and other hospital es- tablishments		6,540		5,040
	(7) Incidental expenses (8) Contract and Miscel- laneous allowances		940		850
	(9) Deferred pay of Indian Troops		3,470		3,840
	(10) Miscellaneous expen- diture incurred regi- mentally on account of stores		1,000		1,340
			750		750
	TOTAL MINOR HEAD (a).		1,14,320	1,13,000	1,15,450
	MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY—				
47	47 Pay and allowances of officers with King's Commissions		2,42,980	2,43,000	2,50,000
			1,79,000	1,98,000	2,35,000
	MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPART- MENTS				
	TOTAL A (II)		5,36,300	5,54,000	6,00,450
	TOTAL SUB-HEAD A		16,05,57,580	15,98,80,000	15,74,03,430

THE STANDING ARMY—contd.**EXPLANATIONS.**

Minor Head (a)—Governor General's Bodyguard.—Provision for the Governor-General's Bodyguard is made under this minor-head. The increase is due to the regrading of Indian officers and to the employment of grass cutters.

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 taken to this minor head.

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

MAIN HEAD I.—MAINTENANCE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Payments to War Office for British Forces serving in India		1,40,00,000	1,86,67,000	1,86,66,670
(2) Discharge gratuity and deferred pay of British Troops		5,10,000	6,93,000	6,93,330
(3) Furlough allowances and pay during voyage of British Forces serving in India		15,20,000	19,07,000	20,80,000
(4) Furlough allowances: Indian Army, Regimental		28,70,000	35,33,000	36,66,670
(5) Leave pay and gratuities of temporary officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920
(6) Leave pay and gratuities of temporary British Service officers retained for service with the Indian Army
(7) National Health Insurance, Army		3,88,000	5,00,000	5,09,330
(8) Un-employment Insurance, Army		8,50,000	10,47,000	10,46,670
(9) Contributory Pensions Act, 1925		11,75,000	14,96,000	15,28,000
(10) Marriage allowances and allotments, British Troops		35,20,000	53,80,000	54,00,000
(11) Marriage allowances and allotments, Indian Army		4,50,000	6,67,000	6,66,670
(12) Bounties to British Troops for extension of service	1,000	..
(13) Pay of 2nd Lieutenants on appointment to the Indian Army.		65,000	85,000	87,000
(14) Consolidated clothing allowances of British Troops proceeding to India		25,000	33,000	33,330
(15) Miscellaneous Army Charges		50,000	40,000	40,000
(16) Contribution to the Imperial Government in respect of Military and Political charges for Aden		25,00,000	33,34,000	33,33,330
TOTAL ENGLAND		2,79,23,000	3,73,63,000	3,77,51,000
Exchange on English Expenditure		93,07,670	1,30,000	..

THE STANDING ARMY—*contd.***EXPLANATIONS.**

(1) The cost of raising and training in England British troops for service with the British Army in India is paid to the War Office at an annual rate per head (£11-8s. before the war). The provision here is based on an increase over the pre-war rate, still under discussion with the War Office.

(3) and (14). In the case of ordinary reliefs between the Indian and Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(10) and (11). These represent payments in England to families of British soldiers serving in India. Recoveries are made in India from the pay of the latter.

(2), (7), (8) and (9). These charges are met from Indian revenues the liability of which is determined by establishments in India or period of service rendered to India.

The figures under England in the Budget Estimate, 1927-28 represent the equivalent of sterling figures at 2s.=1R while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d.=1R. The average rates are 1s. 6d.=1R for the Budget Estimate, 1927-28, 1s. 5½d.=1R for the Revised Estimate, 1927-28 and 1s. 6d.=1R for the Budget Estimate, 1928-29.

MAIN HEAD I.—MAINTENANCE OF THE STANDING ARMY—contd.

SUB-HEAD C.—INDIAN UNITS SERVING IN THE COLONIES.

("CAPITATION RATE" UNITS.)

Numbers,														Budget Estimate,				
1927-28.					1928-29.					1927-28.		1928-29.						
Officers with King's commissions.			British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	Officers with King's commissions.			British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.					
Units.	British officers.	Indian officers.					British officers.	Indian officers.	Total.					Rs.	Rs.			
GROSS EXPENDITURE.																		
1	14	..	14	..	24	896	58	1	14	..	14	..	24	896	58	Minor Head—Indian Infantry.	5,32,680	5,32,680
Total Sub-Head C.																5,32,680	5,32,680	

EXPLANATIONS.

Sub-Head C—Indian units serving in the Colonies.—Provision for the cost of the Indian Infantry Battalion in Hong Kong is made against this Sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster in Hong Kong and partly from recoveries in England from the War Office (Items 4 and 6 in page 60).

MAIN HEAD I.—MAINTENANCE OF

The details shown against sub-head C are given below :—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—INDIAN UNITS SERVING IN THE COLONIES.					
MINOR HEAD—(a) INDIAN INFANTRY.					
Detailed heads—					
14	14	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	1,54,080		1,54,080
922	922	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians	3,07,390		3,07,390
68	58	(3) Pay and allowances (including money allowances) of followers	9,960		9,960
		(4) Money compensation in lieu of rations to British Troops	—		—
		(5) Money compensation in lieu of rations to Indian Troops and followers	—		—
		(6) Kit and clothing allowances for British Troops	—		—
		(7) Kit and clothing allowances for Indian Troops and followers	38,140		38,140
		(8) Prizes for skill at arms and contract and miscellaneous allowances	5,490		5,490
		(9) Incidental expenses	6,000		6,000
		(10) Deferred pay to Indian Troops	10,620		10,620
		(11) Miscellaneous expenditure incurred regimentally on account of stores	2,000		2,000
TOTAL MINOR HEAD (a).			5,33,680	5,34,000	5,33,680
TOTAL SUB-HEAD C.			5,33,680	5,34,000	5,33,680
TOTAL EXPENDITURE—MAIN HEAD I.			19,83,21,930	19,79,07,000	19,56,88,110

FOR THE YEAR 1928-29.

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THE STANDING ARMY—*contd.*

EXPLANATIONS.

MAIN HEAD I.—MAINTENANCE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
(1) Miscellaneous receipts		50,000		2,00,000
(2) Recoveries under Widows, Orphans and Old Age Pension Contributory Act, 1925, from British Soldiers employed in Civil Departments		5,000		5,000
(3) Insurance fees recovered in respect of horses played at Polo under A. I. (I.) No. B. 171 of 1927	
(4) Receipts on account of Indian units on Colonial service		4,90,000		4,20,000
TOTAL INDIA		5,45,000	7,05,000	6,25,000
England—				
(5) Consolidated clothing allowances	
(6) Amount recovered from the Imperial Government on account of Indian Regiments lent for service in the Colonies		2,20,000		3,34,000
TOTAL ENGLAND		2,20,000	3,33,000	3,34,000
Exchange on English Receipts		73,330	1,000	..
TOTAL RECEIPTS—MAIN HEAD I		8,38,330	10,39,000	9,59,000

THE STANDING ARMY— *concl'd.***EXPLANATIONS.**

Items (4) and (6).—See explanation in page 57.

The figure in the Budget Estimate, 1927-28 under England represents the equivalent of the sterling figure at $2s. = 1R$ while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of $1s. 6d. = 1R$. The average rates are $1s. 6d. = 1R$ for the Budget Estimate, 1927-28, $1s. \frac{1}{2}d. = 1R$ for the Revised Estimate, 1927-28 and $1s. 6d. = 1R$ for the Budget Estimate, 1928-29.

MAIN HEAD II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS				81,98,460	..	81,98,460	30,02,000	..	30,02,000	30,90,930	..	30,90,930
A.—(ii) ARMY EDUCATION				81,91,560	1,97,060	29,94,500	32,68,000	1,97,000	30,71,000	34,44,240	2,38,520	32,05,720
B.—INDIAN ARMY SERVICE CORPS				1,80,10,350	1,18,670	1,78,91,680	1,69,38,000	59,000	1,68,79,000	1,86,69,540	80,960	1,86,38,580
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS				27,26,920	4,00,000	23,26,920	26,52,000	4,50,000	22,02,000	26,75,370	1,02,500	25,72,870
D.—INDIAN ARMY VETERINARY CORPS				8,76,590	..	8,76,590	8,89,000	..	8,89,000	8,78,400	..	8,78,400
E.—INDIAN ARMY ORDNANCE CORPS				67,01,640	94,550	66,07,090	61,02,000	94,000	60,08,000	64,67,060	76,270	63,90,790
F.—MEDICAL COLLEGES AND SCHOOLS				1,90,110	..	1,90,110	1,90,000	..	1,90,000	1,87,350	..	1,87,350
G.—CENTRAL DISPOSALS ORGANIZATION				2,95,030	..	2,95,030	1,94,000	..	1,94,000	2,21,740	5,000	2,16,740
H.—MEDICAL SERVICES				1,47,45,840	3,25,000	1,44,20,840	1,39,58,000	3,25,000	1,36,33,000	1,48,42,760	8,50,000	1,44,92,760
I.—MILITARY ACCOUNTS OFFICES				91,08,490	..	91,08,490	92,18,000	3,000	92,15,000	1,03,41,290	..	1,03,41,290
J.—ECCLIASTICAL ESTABLISHMENTS.				5,17,200	..	5,17,200	5,17,000	..	5,17,000	4,55,930	2,430	4,53,500
K.—ADMINISTRATION OF CANTONMENTS.				10,34,470	2,75,000	7,59,470	10,35,000	2,75,000	7,80,000	11,06,290	8,20,000	7,86,290

L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF SUPPLY	16,10,420	..	16,10,420	16,17,000	1,000	16,16,000	17,26,550	1,100	17,25,450
M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA	8,01,150	..	8,01,150	7,47,000	..	7,47,000	8,36,620	..	8,36,620
N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.	8,81,830	8,74,000	5,07,830	2,87,000	4,09,000	—1,22,000	21,18,110	..	21,18,110
TOTAL INDIA	<u>6,88,90,060</u>	<u>17,84,280</u>	<u>6,21,05,780</u>	<u>6,06,14,000</u>	<u>18,13,000</u>	<u>5,88,01,000</u>	<u>6,70,62,180</u>	<u>11,26,780</u>	<u>6,59,35,400</u>
ENGLAND	40,47,000	..	40,47,000	50,77,000	..	50,77,000	51,70,670	..	51,70,670
EXCHANGE	13,49,000	..	13,49,000	18,000	..	18,000	..	..	..
TOTAL MAIN HEAD II	<u>6,92,86,060</u>	<u>17,84,280</u>	<u>6,75,01,780</u>	<u>6,57,09,000</u>	<u>18,13,000</u>	<u>6,88,96,000</u>	<u>7,22,32,850</u>	<u>11,26,780</u>	<u>7,11,06,070</u>

MAIN HEAD II—

EXPLANATIONS.

Budget, 1928-29 (net) is more than that for 1927-28 by Rs. 36·04 lakhs roundly, due chiefly to the following causes:—

	In lakhs of Rs.	
<i>Increases—</i>		
(1) Larger provision for pay and allowances of artificers in mechanical transport workshops	5·90	
(2) Expansion of the Central mechanical transport stores depot	2·15	
(3) Increased provision for Military Accounts offices, due mainly to amalgamation under this head of all charges relating to Military Accounts Department, some of which remained under other heads, viz., Head VII and Part C of Army, Marine and Military Engineer Services	12·33	
(4) Larger provision for special emergency grant	18·00	38·38
	<hr/>	<hr/>
<i>Decreases—</i>		
(5) Smaller provision in England mainly under leave and deputation salaries	2·25	
(6) Other minor items, net	·09	2·34
	<hr/>	<hr/>
		36·04

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD II.—

Numbers. 1927- 1928- 28. 29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
EXPENDITURE INDIA.				
SUB-HEAD A. (6)—EDUCATIONAL AND INSTRUCTIONAL ESTAB- LISHMENTS.				
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.				
MINOR HEAD (a)—INSPECTOR OF PHYSI- CAL TRAINING AND COMMAND PHYSI- CAL TRAINING STAFFS.				
Detailed Heads—				
4 3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		72,840	39,310
4 4	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		8,980	9,490
9 8	(3) Pay and allowances (including extra duty pay and money allow- ances) of Indian officers and all other ranks in- cluding clerks and other establishments		6,220	3,560
	(4) Money compensation in lieu of rations		20	100
	(5) Kit and clothing al- lowances		730	770
	(6) Incidental and mis- cellaneous expenses and allowances		2,780	3,470
	TOTAL MINOR HEAD (a).		91,570	56,700
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.				
Detailed Heads—				
6 6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		80,740	71,580
13 14	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers		38,400	39,460
36 38	(3) Pay and allowances (including extra duty pay and money allow- ances) of Indian officers and all other ranks in- cluding clerks and other establishments		13,930	14,900
	(4) Money compensation in lieu of rations		720	600
	(5) Kit and clothing al- lowances		2,120	2,190
	(6) Incidental and Mis- cellaneous expenses and allowances		5,420	6,130
	TOTAL MINOR HEAD (b).		1,41,330	1,34,860
	Carried over		2,32,900	1,91,560

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—*Inspector of Physical Training and Command Physical Training Staffs.*—The Inspecting Staff consists of an Inspector, attached to Army Headquarters, and 3 Superintendents with Command Headquarters and their duty is to supervise the physical training of the Army.

Budget, 1928-29 is less by Rs. 35 lakh as compared with Budget, 1927-28.

The reduction is mainly due to the transfer of the provision on account of Inspector of Physical Training and his staff to Head IV. A. (d) General Staff Branch.

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 object is chiefly to maintain unity, continuity and progress in physical training, and to train instructors in physical training and its correlated subjects. The annual out-turn of students is British officers 104, British other ranks 104, Indian officers 52 and Indian other ranks 278.

Budget, 1928-29 shows a decrease of Rs. 07 lakh as compared with Budget, 1927-28. The decrease is due to:—

	In lakhs of Rs.
(1) Officers drawing old rates of pay and to fluctuations in rates of pay of officers on Staff	09
(2) Increase of 1 British and 2 Indian cooks	02
	07

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	2,32,900	2,33,000	1,91,560
SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (c) STAFF COLLEGE, QUETTA.					
Detailed Heads—					
40	40	(1) Pay and allowances (including syce, forage and other allowances) of officer students	4,77,770		4,02,680
10	10	(2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,28,460		2,24,360
6	6	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	19,960		20,250
35	32	(4) Pay and allowances including money allowances of Indian officers and all other ranks including clerks and all other establishments	18,010		16,510
		(5) Money compensation in lieu of rations	120		80
		(6) Kit and clothing allowances	780		740
		(7) Incidental and miscellaneous expenses and allowances	66,100		65,500
TOTAL MINOR HEAD (c).			8,11,200	6,61,000	7,30,120
MINOR HEAD (d) SMALL ARMS SCHOOL, INDIA.					
(i) Headquarters Staff.					
Detailed Heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	48,360		48,840
2	2	(2) Pay and allowances of office establishment	3,180		3,720
TOTAL HEADQUARTERS STAFF			51,540		52,560
Carried over			51,540		52,560
			10,44,100	8,94,000	9,21,680

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers, higher instruction in the art of war than is obtainable in a unit, and in the duties of the staff. The annual outturn of students is 30.

Budget, 1928-29 shows a reduction of Rs. '81 lakh as compared with Budget, 1927-28. The reduction is due to:—

	In lakhs of Rs.
(1) Change in the periods of courses for different divisions . . . . .	.75
(2) Reduction in the scale of syce and forage allowance (based on actual requirements) . . . . .	.04
(3) Reduction of 3 (2 Civilian and 1 Sapper) printers' appointments . . . . .	.02
	.81

Minor Head (d).—The Small Arms and Machine Gun Schools have been amalgamated into Small Arms Schools, India. This will consist of (a) Headquarters Staff, (b) Pachmarhi Wing, corresponding to the Small Arms School, Hythe (England). It trains officers, warrant and non-commissioned officers, as instructors in the use of small arms, carries out when required, trials of small arms and ammunition and teaches the technical properties and tactical handling of these weapons. The total outturn of the students in the School is British officers 242, British other ranks 223, Indian officers 23, Indian other ranks 792, and (c) Ahmednagar Wing, corresponding to the Machine Gun School, Netheravon (England). Its object is to train officers, warrant and non-commissioned officers as instructors in the technique and tactical employment of machine guns. The annual outturn of students is 160 British Officers, 48 British other ranks, 116 Indian Officers and 108 Indian other ranks.

The decrease of Rs. '05 lakh in Budget, 1928-29, as compared with Budget, 1927-28 is due to fluctuations in the ranks of officers and marriage allowances.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate.
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			10,44,100	8,94,000	9,21,680
			51,540		52,560
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (d). SMALL ARMS SCHOOL, INDIA—contd.					
- (ii) Pachmarhi Wing.					
Detailed Heads—					
16	16	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,22,080		2,09,580
32	32	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students	77,000		76,000
75	73	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students	33,720		33,400
		(4) Money compensation in lieu of rations	900		500
		(5) Kit and clothing allowances	5,340		5,320
		(6) Incidental and miscellaneous expenses and allowances	15,550		15,550
TOTAL PACHMARHI WING			3,54,590		3,40,350
Carried over			4,06,130		3,92,910
			10,44,100	8,94,000	9,21,680

FOR THE YEAR 1928-29.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29,
		Rs.	Rs.	Rs.	Rs.
Brought forward .			10,44,100	8,94,000	9,21,680
			4,06,130		3,92,910
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (d). SMALL ARMS SCHOOL, INDIA—concl'd.					
(iii) Ahmednagar Wing.					
Detailed Heads—					
7	7 (1)	Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	83,470		88,800
14	14 ¹ (2)	Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students.	33,310		35,100
38	37 (3)	Pay and allowances (including extra duty pay, money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students	10,810		11,740
	(4)	Money compensation in lieu of rations	380		380
	(5)	Kit and clothing allowances	2,290		2,290
	(6)	Incidental and miscellaneous expenses and allowances	7,710		7,620
TOTAL AHMEDNAGAR WING			1,37,970		1,45,930
TOTAL MINOR HEAD (d).			5,44,100	5,19,000	5,38,840
Carried over .			15,88,200	14,13,000	14,60,520

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

Numbers.

1927- 1928-
28. 29.

Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928 29.
Rs.	Rs.	Rs.	Rs.
Brought forward .	15,88,200	14,13,000	14,60,520-

SUB HEAD A (i)—EDUCATIONAL
AND INSTRUCTIONAL ESTAB-
LISHMENTS—*contd.*MINOR HEAD (e) EQUITATION SCHOOL,
SAUGOR.

Detailed heads—

9	9 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,47,720	1,63,040
7	8 (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers and messing al- lowance for students .	22,110	27,960
202	202 (3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including clerks and other establish- ments and money al- lowances for students .	49,380	49,250
	(4) Money compensation in lieu of rations	1,650	2,190
	(5) Kit and clothing al- lowances	1,440	1,660
	(6) Incidental and Mis- cellaneous expenses and allowances	23,000	23,500
TOTAL MINOR HEAD (e) .		2,46,200	2,41,000
Carried over .		18,34,400	17,28,120

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

Minor Head (e).—The Equitation School is located at Saugor. It corresponds to the Equitation School, Weedon (England) and is for training officers and non-commissioned officers of mounted branches of the Army as instructors and in sound principles of horsemanship and horse mastership. The annual outturn of students is British officers 60, British other ranks 38, Indian officers and Indian other ranks 64.

Budget, 1928-29 shows an increase of Rs. 21 lakh over Budget, 1927-28. The increase is due to the re-organisation of the school.

Numbers.		MAIN HEAD II.—			
1927-	1928-	Accounts,	Budget	Revised	Budget
28.	29.	1926-27.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . .			18,34,400	16,54,000	17,28,120
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (f) SENIOR OFFICERS' SCHOOL, BELGAUM.					
Detailed heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,38,220		1,36,100
9	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	17,770		15,220
34	31	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	12,830		12,160
		(4) Money compensation in lieu of rations	480		840
		(5) Kit and clothing allowances	1,780		1,380
		(6) Incidental and Miscellaneous expenses and allowances	19,680		19,680
TOTAL MINOR HEAD (f) .			1,90,760	1,91,000	1,85,380
MINOR HEAD (g)—SCHOOL OF ARTILLERY (INDIA.)					
Detailed heads—					
7	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,25,200		1,31,100
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	28,180		27,970
43	48	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments	13,120		11,800
		(4) Money compensation in lieu of rations	900		900
		(5) Kit and clothing allowances	1,620		1,740
		(6) Incidental and miscellaneous expenses and allowances	4,600		4,600
TOTAL MINOR HEAD (g)			1,73,620	1,74,000	1,78,110
Carried over			21,98,780	20,19,000	20,91,610

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (f).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). The objects of the school are to disseminate and inculcate sound tactical principles as laid down in the official training manuals, to give senior officers of all arms an opportunity of interchanging ideas as to the most approved and up to date methods in all matters connected with the training and administration of units, to give higher tactical training to senior regimental officers and to report on officers as regards their ability to conduct the training and administration of a battalion or equivalent unit. The annual outturn of the students is 60 British Officers.

The reduction of Rs. 05 lakh in Budget, 1928-29 compared with Budget, 1927-28 is chiefly due to reduction in pay and allowances of officers due to an appointment being held by a junior Indian Army officer in place of a British Service officer and to exclusion of conservancy charges from the estimate.

Minor Head (g).—(1) The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It instructs artillery officers and non-commissioned officers in practical gunnery, practical care of equipment and train them as instructors, carries out experiments connected with gunnery problems, equipment, ammunition, etc., peculiar to India, and provides gunnery staff for the various artillery practice camps held in India. The annual out-turn of the School is British Officers 74, British other ranks 100, Indian Officers 20 and Indian other ranks 20.

The increase in Budget, 1928-29 of Rs. 04 lakh over Budget, 1927-28 is due to a class B Instructorship being held by a Major instead of a Captain.

MAIN HEAD 11.—

Numbers.		Accounts, 1926-27. Rs.	Budget	Revised	Budget
1927-28.	1928-29.		Estimate, 1927-28. Rs.	Estimate, 1927-28. Rs.	Estimate, 1928-29. Rs.
			21,98,780	20,19,000	20,91,610
Brought forward .					
SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.					
MINOR HEAD (h)—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR.					
Detailed heads—					
6	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	76,060		81,540
48	49	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	1,02,570		1,11,670
15	15	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	2,930		2,930
		(4) Money compensation in lieu of rations	1,000		630
		(5) Kit and clothing allowances	5,290		5,400
		(6) Incidental and miscellaneous expenses and allowances	6,680		7,780
TOTAL MINOR HEAD (h).			1,94,530	1,94,000	2,09,950
MINOR HEAD (i)—ARMY SIGNAL SCHOOL, POONA.					
Detailed heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	79,740		72,500
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	32,000		32,250
37	37	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	15,640		15,930
		(4) Money compensation in lieu of rations	500		40
		(5) Kit and clothing allowances	2,000		2,000
		(6) Incidental and miscellaneous expenses and allowances	7,000		7,000
TOTAL MINOR HEAD (i).			1,36,880	1,27,000	1,29,620
Carried over .			25,30,190	23,40,000	24,31,180

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—The Royal Tank Corps School is designed to train officers and non-commissioned officers as instructors in drill, machine gunnery and tactical handling of armoured cars, also to train officers and non-commissioned officers as instructors in driving and maintenance of armoured cars and tenders. The annual out-turn of the School is British officers 54, British other ranks 189.

The increase of Rs. 15 lakh in Budget, 1928-29 over Budget, 1927-28 is mainly due to seconding of one R. A. Instructor class C and one R. A. Sergeant Instructor and to the anticipated increase in the establishment of British Soldiers by one Company Quarter Master Sergeant.

Minor Head (i).—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to train officers and non-commissioned officers of British and Indian units as instructors and assistant instructors in signalling and to ensure that regimental signalling personnel throughout the Army are trained on a uniform system. The numbers trained annually are about 72 British officers, 84 British other ranks and 180 Indian other ranks.

The reduction of Rs. 07 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is mainly due to provision having been made for Junior officers under pay and allowances, etc., of officers with Kings' Commissions.

MAIN HEAD II.—

Numbers.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 1928, 28. 29.	Rs.	Rs.	Rs.	Rs.
Brought forward .		25,30,190	23,40,000	24,31,180
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTAB- LISHMENTS—concl'd.				
MINOR HEAD (j)—MISCELLANEOUS.				
Detailed heads—				
(1) Annual training grant		6,12,000		6,12,000
(2) Grant for purchase of field firing stores .		13,500		13,500
(3) Artillery target grant.		24,750		24,750
(4) Assault-at-arms grant		9,500		9,500
5 -- (5) Pay of Surveyor Instruc- tors at Boorkee . . .		6,020		
(6) Transportation and other charges of Sand- hurst candidates . . .		2,500		
TOTAL MINOR HEAD (j) .		6,68,270	6,62,000	6,59,750
TOTAL SUB-HEAD A (i) .		31,98,460	30,02,000	30,90,930

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

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

The reduction of Rs. .08 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is due to provision under Serial Nos. (5) and (6) being made under Head I and Head IV respectively.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
23.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A (ii).—ARMY EDUCATION.					
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF.					
(i) <i>Army Headquarters.</i>					
Detailed head—					
2	2	(1) Pay and allowances of establishments	6,150		6,630
TOTAL (a) (i)			6,150		6,630
(ii) <i>Commands.</i>					
Detailed heads—					
4	4	(2) Pay and allowances of officers with King's Commission	76,080		74,760
9	9	(3) Pay and allowances (including messing allowance) of British soldiers	19,920		19,880
4	4	(4) Pay and allowances (including money allowances) of Indian officers and soldiers	15,380		15,390
		(5) Money compensation in lieu of rations	370		230
		(6) Kit and clothing allowances	1,200		1,150
		(7) Incidental and miscellaneous expenses	600		210
TOTAL (a) (ii)			1,13,550		1,11,620
(iii) <i>Districts.</i>					
Detailed heads—					
11	11	(8) Pay and allowances of officers with King's Commission	1,32,450		1,25,940
10	11	(9) Pay and allowances (including messing allowance) of British soldiers	19,330		21,200
		(10) Money compensation in lieu of rations	400		320
		(11) Kit and clothing allowances	1,070		1,100
		(12) Incidental and miscellaneous expenses	550		500
TOTAL (a) (iii)			1,53,800		1,49,060
TOTAL MINOR HEAD (a)			2,73,500	2,74,000	2,67,310
Carried over			2,73,500	2,74,000	2,67,310

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a).—The supervising and Inspecting Staff are employed in supervising the arrangements for, and testing the results of the general education of the British and Indian soldiers and of the children of the former.

2. Budget, 1928-29 is less than Budget, 1927-28 by Rs. .06 lakh. The decrease is chiefly due to reduced provision for officers with King's Commission owing to anticipated reduction (.08 lakh) partly counterbalanced by addition (.02 lakh) in the number of the British Soldiers.

MAIN HEAD II —

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward .		2,73,500	2,74,000	2,67,310
SUB-HEAD A (ii).—ARMY EDUCATION—<i>contd.</i>						
MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.						
Detailed heads—						
27	21	(1) Pay and allowances of officers with King's Commission		1,96,050		1,60,230
118	118	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		4,20,000		4,44,000
113	116	(3) Pay and allowances of school mistresses and pupil teachers		2,70,000		3,40,490
		(4) Money compensation in lieu of rations		1,230		1,670
		(5) Kit and clothing allowances		12,860		12,210
		(6) Educational Training grant.		1,46,170		1,51,440
		(7) Incidental and miscellaneous expenses		8,930		15,300
		(8) Grant for conveyance of children to schools		25,300		30,660
TOTAL MINOR HEAD (b)				10,80,540	10,65,000	11,56,000
MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS—						
Detailed heads—						
25	35	(1) Pay and allowances of schoolmasters		8,400		11,420
		(2) Educational Training grant.		90,000		91,170
		(3) Incidental and miscellaneous expenses		6,520		7,860
TOTAL MINOR HEAD (c)				1,04,920	1,05,000	1,10,450
Carried over .				14,58,960	14,44,000	15,33,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Main Head (b).—Garrison, Regimental and Detachment Schools for British troops which are situated within units, or in certain cases outside them, provide general education for British soldiers and their children, the object of the education of the soldier being to give him a more intelligent grasp of his duties.

2. Budget, 1928-29 is more than Budget, 1927-28 by Rs. .76 lakh. The increase is made up of :—

	In lakhs of Rs.
(1) Increase due to provision of educational facilities for the children of the India unattached List ranks . . . . .	.61
(2) Increased provision for School Mistresses and pupil teachers due to addition in number and annual increments . . . . .	.40
(3) Larger provision under items 6—8 on the basis of past actuals. . . . .	.11
(4) Smaller provision for officers with King's Commission, due to reduction of six Subalterns of the Army Educational Corps in India	— .36
	.76

Minor Head (c).—Garrison, Regimental and Detachment schools for Indian Troops.—At these schools general education is imparted to the Indian soldier on the same principle as to the British soldier.

2. The increase of Rs. .06 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is chiefly due to the increase in numbers of School masters and larger provision for educational training grant and incidental and miscellaneous expenses.

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	14,58,960	14,44,000	15,33,760
SUB-HEAD A (ii).—ARMY EDUCATION—<i>contd.</i>					
MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM.					
(i) <i>Headquarters.</i>					
Detailed heads—					
4	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	68,130		58,090
1	1	(2) Pay and allowances (including messing allowance) of British soldiers	1,930		1,930
7	7	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	7,080		7,170
		(4) Money compensation in lieu of rations	—		—
		(5) Kit and clothing allowances	170		170
		(6) Incidental and miscellaneous expenses and allowances	15,350		19,190
		TOTAL (d) (i)	92,660		86,550
(ii) BRITISH WING.					
Detailed heads—					
5	5	(1) Pay and allowances of officers with King's Commission	64,380		64,740
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	3,850		3,850
22	25	(3) Pay and allowances of clerks and other establishment	5,770		7,260
		(4) Money compensation in lieu of rations	—		—
		(5) Kit and clothing allowances	110		110
		TOTAL (d) (ii)	74,110		75,960
		Carried over	1,66,770		1,62,510
			14,58,960	14,44,000	15,33,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d).—The Army School of Education, India, Belgaum, corresponds to the Education School at Shorncliff (England). Its object is to train educational instructors for British and Indian Troops and to give British officers such instruction as is necessary to enable them to supervise the educational training of their men. In the case of the Indian Wing, the education of future troop and platoon leaders is improved with a view to assisting them to carry out their duties more efficiently in war. Courses are also held for officers, warrant officers and non-commissioned officers of the Army Educational Corps and Army Schoolmistresses with a view to adapting the organisation of educational training to the requirements of the Indian conditions. The translation section has been transferred to the General Staff Branch from November 1927.

2. Budget, 1928-29 exceeds Budget, 1927-28 by Rs. 1.45 lakhs. The increase is made up of:—

	In lakhs of Rs.
(1) Addition of a special wing to the School	1.59
(2) Larger provision for subordinate establishments under British wing due to transfer of ration stand and victualling establishment from senior officers school, Belgaum . . . . .	.02
(3) Increased provision for incidental and miscellaneous expenses owing to the inclusion of lighting allowances . . . . .	.04
(4) Revision of pay and allowances of officers with King's Commission serving on the old rates of pay . . . . .	.02
(5) Reduction in staff and establishments due to transfer of Translation Section to Army Headquarters.	— .22
	1.45

MAIN HEAD II.—

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
Brought forward . .			14,58,960	14,44,000	15,33,760
SUB-HEAD A (ii)—ARMY EDUCA- TION—contd.			1,66,770		1,62,510
MINOR HEAD (d)—SCHOOL OF EDUCA- TION, BELGAUM—contd.					
(iii) INDIAN WING—					
Detailed heads—					
5	5	(1) Pay and allowances of officers with King's Commission	61,800		63,610
65	58	(2) Pay and allowances (including money allow- ance) of Indian officers and all other ranks in- cluding clerks and other establishments	51,870		39,860
		(3) Money compensation in lieu of rations . . . . .	..		..
		(4) Kit and clothing allowances	980		930
TOTAL (d) (iii)			1,14,650		1,04,400
(iv) SPECIAL WING—*					
Detailed Heads—					
4		(1) Pay and allowances of officers with King's Commissions			57,120
10		(2) Pay and allowances (including messing allowance and allowan- ces for families) of British soldiers			2,630
27		(3) Pay and allowances including money allow- ances of Indian ranks including clerks and other establishments			7,860
		(4) Money compensation in lieu of rations . . . . .			..
		(5) Kit and clothing allowances			1,850
		(6) Incidental and mis- cellaneous expenses and allowances			69,540
TOTAL (d) (iv)					1,59,000
TOTAL MINOR HEAD (d)			2,81,420	4,15,000	4,25,910
Carried over			17,40,380	18,59,000	19,59,670

* Provision for 1927-28 was made under Head II, N(e).

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—			
1927-28.	1928-29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward . . .			17,40,380	18,59,000	19,59,670
SUB-HEAD A (ii).—ARMY EDUCATION—contd.					
MINOR HEAD (e)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.					
Detailed heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer . . .	25,630		23,990
9	8	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students . . .	24,680		21,070
27	30	(3) Pay and allowances of other instructional staff (including fees) . . .	83,490		87,770
142	142	(4) Pay and allowances of clerks and other establishments . . .	49,300		50,610
		(5) Money compensation in lieu of rations and cost of provisions purchased locally . . .	89,470		87,000
		(6) Kit and clothing allowances . . .	1,000		680
		(7) Incidental and miscellaneous expenses and allowances . . .	1,13,800		1,05,400
TOTAL MINOR HEAD (e)			3,87,370	3,87,000	3,76,520
MINOR HEAD (f)—LAWRENCE MILITARY ASYLUM, MURREE.					
Detailed heads—					
1	1	(1) Pay and allowances of Medical officers and Medical Establishment . . .	5,110		5,710
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . .	7,740		7,740
		(3) Pay and allowances of other instructional Staff (including fees) . . .	..		..
		(4) Money compensation in lieu of rations . . .	820		820
		(5) Kit and clothing allowances . . .	310		320
		(6) Incidental and miscellaneous expenses and allowances . . .	..		..
TOTAL MINOR HEAD (f)			13,980	14,000	14,590
Carried over . . .			21,41,730	22,60,000	23,50,780

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (e).—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 about 520.

3. The decrease of Rs. ·11 lakh in Budget, 1928-29, as compared with Budget, 1927-28 is made up as follows :—

	In lakhs of Rs.
Elimination of pay charges of principal on leave <i>ex</i> India	·02
Smaller incidental and miscellaneous expenses	·08
Reduction in the cost of provisions purchased locally on the basis of past actuals	·02
Smaller provision for British soldiers on account of reduction in number	·04
Larger provision for other instructional staff and subordinate establish- ments due to increase in number and annual increments	—·05
	·11

Minor Heads (f) and (g).—The Lawrence military asylums, Murree and Mount Abu, were founded by Sir Henry Lawrence primarily for the education of soldiers' children. The schools, unlike the Sanawar School, are administered by the Local Government and only a portion of the cost is met from the Military Estimates.

Minor head (f).—Lawrence Military Asylum, Murree. Variation is small.

MAIN HEAD II.—

Numbers.			Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927-28.	1928-29.	Brought forward		21,41,730	22,60,000	23,50,780
SUB-HEAD A (ii)—ARMY EDUCATION—<i>contd.</i>						
MINOR HEAD (g)—LAWRENCE MILITARY ASYLUM, ABU.						
Detailed heads—						
1	1	(1) Pay and allowances of Medical officers and medical establishment		180		180
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		8,330		8,330
1	1	(3) Pay and allowances of other instructional staff (including fees)		5,860		6,000
		(4) Money compensation in lieu of rations		..		..
		(5) Kit and clothing allowances		340		340
		(6) Incidental and miscellaneous expenses and allowances		7,960		17,820
TOTAL MINOR HEAD (g)				22,470	23,000	32,670
MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.						
Detailed heads—						
3	3	(1) Pay and allowances of officers with King's Commission		45,000		39,300
2	2	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		7,750		7,930
68	68	(3) Pay and allowances including (money allowance) of Indian officers and all other ranks including clerks and other establishments and messing and money allowance of students		69,500		80,560
16	16	(4) Pay and allowances of other instructional staff (including fees)		88,530		1,02,340
		(5) Money compensation in lieu of rations		..		30
		(6) Kit and clothing allowances		230		230
		(7) Cost of leave passage concessions to Army civil and warrant officers		..	..	..
Carried over				2,11,010	..	2,30,390
				21,64,400	22,83,000	23,83,450

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.****(g) Lawrence Military Asylum, A'u—**

The increase of Rs. 10 lakh in Budget, 1928-29 over Budget, 1927-28 is mainly due to the inclusion of additional grant for the Lawrence Military Asylum, A'u.

Minor Head (h).—The object of The Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English Public Schools to the sons of Indian gentlemen who desire to qualify for commissions in the Indian Army through the Royal Military College, Sandhurst. The college is being expanded to accommodate 120 cadets.

2. The increase of Rs. 26 lakh in Budget, 1928-29 over Budget, 1927-28 is mainly due to the gradual expansion of the College to accommodate 120 Cadets.

Numbers.		Accounts, 1926-27. Rs.	MAIN HEAD II.—		
1927- 28.	1928- 29.		Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward .			21,64,400	22,83,000	23,83,450
			2,11,010		2,30,390
SUB-HEAD A (ii).—ARMY EDUCATION—contd.					
MINOR HEAD (h) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—contd.					
Detailed heads—					
(8) Payments on account of Medical treatment of British officers of the Superior Civil Service			..	..	..
(9) Incidental and miscellaneous expenses and allowances			46,350		52,840
TOTAL MINOR HEAD (h)			2,57,360	2,50,000	2,83,230
SUB-HEAD A (i).—ARMY EDUCATION—contd.					
MINOR HEAD (i)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.					
1	1	(1) Pay and allowances of Officers with King's Commission	10,440		10,440
44	46	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	27,370		28,800
4	4	(3) Pay and allowances of other instructional Staff (including fees)	2,640		2,640
		(4) Money compensation in lieu of rations	16,650		20,790
		(5) Kit and clothing allowances	6,850		7,450
		(6) Incidental and miscellaneous expenses and allowances	5,630		6,640
TOTAL MINOR HEAD (i)			69,630	70,000	76,760
MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERAL.					
Detailed heads—					
1	1	(1) Pay and allowances of Officers with King's Commission	10,800		10,440
41	44	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments	27,080		29,580
3	3	(3) Pay and allowances of other instructional Staff (including fees)	2,280		2,280
Carried over .			40,160		42,300
			24,91,390	26,03,000	27,43,44

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

Minor Heads (i) and (j).—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 254 and 320 boys respectively.

2. The increase of Rs. 16 lakh in Budget, 1928-29 over Budget, 1927-28 under (i) and (j) is chiefly due to larger provision being made as a result of the increase in numbers of students to be admitted during the course of the year.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			24,91,390	26,03,000	27,43,440
			40,160		42,300
SUB-HEAD A (ii).—ARMY EDUCATION—concl'd.					
MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, AUBANGABAD SERAI—cont'd.					
Detailed heads—					
(4) Money compensation in lieu of rations			17,030		23,120
(5) Kit and clothing allowances			9,730		9,650
(6) Incidental and Miscellaneous expenses and allowances			5,100		6,110
TOTAL MINOR HEAD (j)			72,020	72,000	81,180
MINOR HEAD (k)—MISCELLANEOUS.					
Detailed heads—					
(1) British Army School Scholarships			13,500		13,020
(2) Books, Maps, Printing charges and technical equipment			35,000		20,000
(3) Regimental munshis			60,050		59,500
(4) Language rewards—					
(a) for British officers and men			97,000		95,000
(b) for Indian officers and men			29,500		30,000
(5) Assistance to unattached list ranks towards the education of their children.			10,000		19,400
(6) Central, District, Brigade and Army Headquarters libraries			15,800		16,000
7	7	(7) Pay and allowances of officers studying in China, Jaran, etc.	70,000		70,000
(8) Fees and allowances of examiners (including allowances to official interpreters)			24,800		24,500
6	6	(9) Board of Examiners	35,000		35,000
(10) Donations, etc., to Educational Institutions			2,37,500		2,37,200
TOTAL MINOR HEAD (k)			6,28,150	5,93,000	6,19,620
TOTAL SUB-HEAD A (ii)			31,91,560	32,68,000	34,44,240
TOTAL SUB-HEAD A.			63,90,020	62,70,000	65,35,170

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (k).—Under this sub-head is included the money required for the study of foreign languages by officers, the grant of reward to officers, non-commissioned officers and men for proficiency in oriental languages the expenses of the Board of Examiners, who conduct examinations in Indian and other Oriental languages, and for the pay and allowances of Munshis who are attached to British Units.

The provision for donations represents chiefly grants to the Lawrence Royal Military School, Ootacamund, and other institutions where soldiers' children are educated.

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

2. The decrease of Rs. '08 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is made up as follows :—

	In lakhs of Rs.
Transfer of provision to Head IV-A to meet extra cost of reorganised Translation Section at Army Headquarters	.15
Smaller provision for language rewards and British Army School Scholarships on the basis of past actuals	.03
Reduction under assistance to unattached list ranks towards the education of their children, due to revision of pay and allowances	.09
Increase due to the provision of educational facilities for the children of Indian unattached list ranks	—19
	<u>.03</u>

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.					
Detailed heads—					
118	118 (1)	Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	18,98,550		17,11,330
344	344 (2)	Pay and allowances of Departmental officers and British Soldiers (including messing allowance and allowances for families)	15,42,670		16,38,520
758	758 (3)	Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store keepers and checkers.	7,89,080		7,67,060
1,720	1,719 (4)	Pay and allowances of followers	3,88,950		6,46,230
	(5)	Temporary labour	3,94,920		2,84,880
	(6)	Money compensation in lieu of rations to British Troops	21,510		18,890
	(7)	Money compensation in lieu of rations to Indian troops and followers	27,160		1,520
	(8)	Kit and clothing allowances to British Troops	23,190		37,290
	(9)	Kit and clothing allowances to Indian troops and followers	15,740		14,390
	(10)	Caretaking and custody	71,600		71,600
	(11)	Incidental and miscellaneous expenses	1,99,770		2,00,120
	(12)	Deduct—Probable savings	1,00,000		1,50,000
TOTAL (a)			52,73,140	47,75,000	52,41,830
Carried over			52,73,140	47,75,000	52,41,830

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Supply Companies and Supply Depots.—The system for the provision and maintenance of articles of Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants) differs slightly in the Cis-Indus and the Trans-Indus Areas.

In the Cis-Indus Area.—There is a District Supply Company or Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Supply Depots and Sub-Depots and to receive and check indents from units and carry out the necessary supply.

In the Trans-Indus Area.—There are also District Supply Companies which carry out the duties mentioned above except those of maintaining Supply Depots and Sub-depots. Owing to the necessity for maintaining large Depots in these areas and to provide for mobilisation requirements, it is necessary to maintain 4 Supply Depot Companies in addition to the District Supply Companies and these Supply Depot Companies carry out the duties connected with the Supply Depots which comprise the maintenance and issue of stocks including the turnover of mobilisation reserves. The Supply Depot Companies make their issues on receipt of indents from District Supply Companies.

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

Government bakeries bake all bread required for the army, approximately 24 million loaves of bread annually.

3. There are only three Government butchery sections (at Razmak), where animals are slaughtered under departmental arrangements. At all other military stations, meat is supplied locally by contractors to the army butcheries.

4. Provision is made in the Budget as follows:—

For Brigade Supply Sections, Supply Depot Companies and Station Depots under Head II B (a).

For Bakeries under Head III B (a).

For Butcheries under Head III B (b).

5. Budget, 1928-29 is less than Budget, 1927-28 by Rs. 31 lakh and is chiefly due to:—

	In lakhs of Rs.
(a) Smaller provision for temporary labour	1.10
(b) Larger cut for probable savings on the basis of past actuals	.50
(c) Larger provision for pay and allowances of officers and establishments including followers, due mainly to increase in strengths consequent on new measures	1.44
(d) Other variations (Net)	.15
	31

MAIN HEAD II.—

Numbers.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		52,73,140	47,75,000	52,41,830
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>				
MINOR HEAD (b)—I. A. S. C. RECORD OFFICE.				
Detailed heads—				
5	5 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Civilian Officers	66,110		68,940
67	67 (2) Pay and allowances of clerks and other establishments	55,520		54,000
	(3) Incidental and miscellaneous expenses	10,800		8,000
	TOTAL MINOR HEAD (b).	1,32,430	1,33,000	1,30,940
MINOR HEAD (c)—I. A. S. C. TRAINING ESTABLISHMENT.				
Detailed heads—				
4	4 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	34,960		83,220
1	1 (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	4,800		4,780
6	6 (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments	3,180		2,230
	(4) Incidental and miscellaneous expenses and allowances	1,980		1,980
	TOTAL MINOR HEAD (c).	94,920	95,000	92,210
	Carried over	55,00,490	50,03,000	54,64,980

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (b).—The Indian army service corps record office is located at Dagshai. It deals with the records of service of all Indian Army Service Corps Officers and men except British Officers.

Budget, 1928-29 compared with Budget, 1927-28.—The variations under detailed heads are very small.

Minor Head (c).—The Indian army service corps training establishment is located at Rawalpiadi. The purpose of the school is to train junior officers and non-commissioned officers in duties of the I. A. S. C. and to provide for a refresher course for senior officers and warrant officers.

Budget, 1928-29 compared with Budget, 1927-28.—The variations under detailed heads are very small.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927.	1928.	1926-27.	Estimate,	Estimate,	Estimate.
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			55,00,490	50,03,000	54,64,980
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
<i>Minor Head (d)—Military Food Laboratory, Kasauli.</i>					
<i>Detailed heads—</i>					
1		(1) Pay and allowances including syce, forage (and other allowances) of officers with King's Commission.	22,900		
7		(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	27,010		
9		(3) Pay and allowances (including money allowances) of clerical and other Indian establishments	3,420		
		(4) Compensation in lieu of rations	..		
		(5) Kit and clothing allowances	840		
		(6) Incidental and miscellaneous expenses	13,200		
Total Minor Head (d)			67,370	67,000	..
MINOR HEAD (d)—SCHOOL OF COOKERY.					
<i>Detailed heads—</i>					
1	1	(1) Pay and allowances of officers with King's Commission	10,440		9,840
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	14,940		14,120
5	5	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments	1,410		1,420
		(4) Money compensation in lieu of rations	40		190
		(5) Kit and clothing allowances	430		450
		(6) Incidental and miscellaneous expenses and allowances	3,000		3,000
TOTAL MINOR HEAD (d).			30,260	30,000	29,020
Carried over .			55,98,120	51,00,000	54,94,000

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

The control of military food laboratory has been transferred to the Adjutant General Head II. H. (i)].

Minor Head (d).—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.

2. *Budget, 1928-29 compared with Budget, 1927-28.*—The variations under detailed heads are very small.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			55,98,120	51,00,000	54,94,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (e)—ANIMAL TRANSPORT.					
Detailed heads—					
77	77	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	11,36,700		11,33,580
80	80	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers	3,78,670		3,38,000
182	182	3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists)	37,29,440		37,39,120
14,973	14,973				
146	146				
1,124	1,124				
3,643	3,643				
1,033	1,033	4. Pay and allowances (including money allowances) of followers	2,03,610		2,03,080
		5. Money compensation in lieu of rations to British troops	4,750		8,910
		6. Money compensation in lieu of rations to Indian troops and followers	51,110		42,060
		7. Kit and clothing allowances for British troops	4,940		9,210
		8. Kit and clothing allowances for Indian troops and followers	5,31,930		5,39,540
		9. Incidental expenses	60,100		53,710
		10. Contract and miscellaneous allowances	31,740		31,500
		11. <i>Deduct.</i> —Probable savings	80,000		1,50,000
TOTAL MINOR HEAD (e).			60,52,990	58,49,000	59,48,710
Carried over			1,16,51,110	1,09,49,000	1,14,42,710

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (e)—Animal Transport.—The Animal Transport consists of 33 Mule units, 9 Camel units and 33 small units of bullocks. In addition, there are detachments in Gilgit, and three transport depots. The latter train remount mules required for the maintenance of transport units in peace and war and are also responsible for the training of reservists.

Of the 42 mule and camel transport units, 13 are in cadre capable of expansion on mobilisation.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible. With this object in view, Army Transport carts have also been issued to such regimental units as have animals forming part of their peace establishments. These carts are used for regimental and station transport work.

Budget, 1928-29 is less than Budget, 1927-28 by Rs. 1.04 lakhs which is chiefly due to :-

	In lakhs of Rs.
(a) Larger cut for probable savings based on actuals . . . . .	.70
(b) Smaller provision for pay charges due to junior ranks and good conduct pay being drawn by smaller number of drivers . . . . .	.34
	<u>1.04</u>

MAIN HEAD II.—

Numbers.

1927- 1928-
28. 29.Accounts,
1926-27.Budget
Estimate,
1927-28.Revised
Estimate,
1927-28.Budget
Estimate,
1928-29.

Rs.

Rs.

Rs.

Rs.

Brought forward .

1,16,51,110

1,09,49,000

1,14,42,710

SUB-HEAD B.—INDIAN ARMY SER-
VICE CORPS—*contd.*MINOR HEAD (f)—MECHANICAL TRANS-
PORT UNITS.

Detailed heads—

95	94	1. Pay and allowances of officers with King's Commissions	12,55,320	13,04,020
238	238	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers	8,69,290	8,65,220
25	24	3. Pay and allowances (including money allow- ances) of Indian officers and all other ranks in- cluding Indian clerks, store-keepers, artificers and reservists	16,50,320	16,51,280
1,086	1,053	4. Pay and allowances (including money al- lowances) of followers	62,760	62,440
79	78	5. Money compensation in lieu of rations to British troops	6,360	6,190
561	563	6. Money compensation in lieu of rations to Indian troops and fol- lowers	27,600	4,760
1,468	1,918	7. Kit and clothing al- lowances for British troops	29,280	29,810
		8. Kit and clothing al- lowances for Indian troops and followers	80,100	94,400
		9. Gratuities to British troops on transfer to Army Reserve	470	160
366	316	10. Deferred pay to Indian troops	8,200	9,090
		11. Incidental expenses	24,470	30,420
		12. Contract and miscel- laneous allowances	47,880	44,310
		13. <i>Deduct</i> —Probable sav- ings	40,000	40,000

TOTAL MINOR HEAD (f).

40,22,050

35,67,000

40,83,000

Carried over .

1,58,73,160

1,45,16,000

1,55,05,710

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (f)—Mechanical Transport.—The Mechanical Transport Service at present comprises—

- (i) 8 Light Mechanical Transport Companies,
 - (ii) 10 Motor Ambulance Convoys,
 - (iii) 4 Mobile Repair Units,
 - (iv) 1 Light M. T. Section in Waziristan,
 - (v) Mechanical Transport Depot,
 - (vi) Mechanical Transport Workshops,
 - (vii) Central Mechanical Transport Stores Depot,
- with necessary inspecting and administrative staff.

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. There are Mechanical Transport Workshops for major repairs including complete overhauls, at Bombay, Chaklala, Peshawar, Quetta, and Bannu, each competent to deal with all the work arising in its sector in peace time. The workshops at Chaklala and Peshawar also train Indian artificers by the employment of apprentices.

3. The training of Indian drivers is carried out at the Mechanical Transport Depot at Chaklala where about 400 drivers are trained every year.

4. The Mechanical Transport Units (three Mechanical transport companies, 1 Motor ambulance convoy and 1 Light M. T. Section) employed in Waziristan are in full use, owing to the abnormal conditions in that area. The use of the two Mechanical transport companies at Peshawar and Quetta is restricted. Other Mechanical transport companies are in cadre and are chiefly used for the training of driver reservists and are intended for use on mobilisation.

5. The issue of petrol and lubricating oils is regulated by fixed scales.

6. Budget, 1928-29 is more than Budget, 1927-28 by Rs. 41 lakh which is mainly due to :—

	In lakhs of Rs.
(a) Increased provision for taking over of the duties of the Royal Army Service Corps by the Indian Army Service Corps	1.80
(b) Substitution for two Ford Van Sections in Waziristan of 1 Light six-wheeler section . . . . .	.40
(c) Transfer to Head VII . . . . .	.39
(d) Elimination of provision made in 1927-28 for surplus British other ranks returned from Aden . . . . .	.17
(e) Larger recoveries of family allotments of British other ranks . . . . .	.20
(f) Other variations, Net . . . . .	.23
	41

MAIN HEAD II —

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			1,56,73,160	1,45,16,000	1,55,05,710
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>					
MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.					
Detailed heads—					
200	200	(1) Pay and allowances (including messing and money allowances) of students	53,670		53,640
5	5	(2) Pay and allowances of officers with King's Commission	70,860		92,860
16	16	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers	40,130		42,780
48	49	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments	44,700		47,110
17	17	(5) Pay and allowances (including money allowances) of followers	3,920		3,910
		(6) Money compensation in lieu of rations	980		1,000
		(7) Kit and clothing allowances	15,000		15,000
		(8) Gratuities to British troops on transfer to Army Reserve . . . . .	..		..
		(9) Deferred pay to Indian troops	100		100
		(10) Incidental and miscellaneous expenses and allowances	4,500		4,490
TOTAL MINOR HEAD (g).			2,33,860	2,34,000	2,60,890
Carried over			1,59,07,020	1,47,50,000	1,57,66,600

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (y).—At the Mechanical Transport Depot which is at Chaklala, Indian recruits are trained as M. T. drivers.

Budget, 1928-29 compared with Budget, 1927-28.—The variation is due mainly to larger provision made for pay and allowances of officers owing to variation in ranks.

MAIN HEAD II.--

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
Brought forward .			1,59,07,020	1,47,50,000	1,57,66,600
SUB-HEAD B — INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.					
Detailed heads—					
7	8 (1) Pay and allowances of officers with King's Commission		78,960		91,620
14	16 (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		58,270		66,990
143	148 (3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, store-keepers and artificers		2,07,270		1,75,000
98	108 (4) Pay and allowances of followers		19,530		21,390
	(5) Temporary labour		19,000		22,000
	(6) Money compensation in lieu of rations . . . . .		..		..
	(7) Kit and clothing allowances		3,170		3,330
	(8) Gratuities to British troops on transfer to Army Reserve . . . . .		..		..
	(9) Deferred pay to Indian troops . . . . .		..		210
	(10) Incidental and miscellaneous expenses.		17,000		17,000
	(11) Provision for expansion of the Central Mechanical Transport Stores Depot . . . . .		..		2,15,000
TOTAL MINOR HEAD (h).			4,03,200	4,03,000	6,12,540
Carried over .			1,63,10,220	1,51,53,000	1,63,79,140

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h).—The central mechanical transport stores depot, Chaklala, deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all M.T. vehicles including armoured cars. It is also responsible for the preparation of specification and compilation of drawings of spare parts, etc.

In the budget for 1927-28, a lump sum was provided for establishments to be employed in connection with the maintenance of mobilisation stores. Details of these establishments have since been settled and provision has been made accordingly under various detailed heads in Budget, 1928-29. Budget, 1928-29 also includes a lump provision of Rs. 2·15 lakhs for expansion of the Central Mechanical Transport Stores Depot.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			1,63,10,220	1,51,53,000	1,63,79,140
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.					
MINOR HEAD (i)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.					
Detailed heads—					
7	7 (1) Pay and allowances of officers with King's Commission		1,04,820		1,16,160
31	31 (2) Pay and allowances (including money allowances) of clerical and other Indian establishments		27,770		28,210
	(3) Compensation in lieu of rations		40		80
	(4) Kit and clothing allowances		960		1,140
	(5) Gratuities to British troops on transfer to Army Reserve . . . .		..		..
	(6) Deferred pay to Indian troops . . . .		..		70
	(7) Incidental and miscellaneous expenses		7,460		6,320
TOTAL MINOR HEAD (i).			1,41,050	1,41,000	1,51,980
Carried over			1,64,51,270	1,52,94,000	1,65,31,120

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i)—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects vehicles, etc., on charge of units and see (i) that stocks of spare parts and stores held by units are within the authorised scales and (ii) that repairs are carried out and stores are used economically.

Budget, 1928-29 compared with Budget, 1927-28.—The increase is mainly due to larger provision made for pay and allowances of officers owing to variations in ranks.

MAIN HEAD II.—

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
Brought forward .			1,64,51,270	1,52,94,000	1,65,31,120
SUB-HEAD B.—INDIAN ARMY SER VICE CORPS—contd.					
MINOR HEAD (j)—MECHANICAL TRANS- PORT WORKSHOPS.					
Detailed heads—					
17	17	(1) Pay and allowances of officers with King's Commission	2,42,760		2,47,500
119	119	(2) Pay and allowances (including messing al- lowance and allowances for families) of British other ranks	3,23,840	/	3,01,760
52	54	(3) Pay and allowances (including money allow- ances) of Indian officers and all other ranks . .	41,190		41,040
482	492	(4) Pay and allowances of Indian artificers . .	6,65,950		12,55,680
279	338	(5) Pay and allowances of clerical and menial establishments	1,56,800		1,56,990
		(6) Temporary labour . .	65,000		65,000
		(7) Compensation in lieu of rations	2,120		1,900
		(8) Kit and clothing al- lowances	36,700		44,900
		(9) Gratuities to British troops on transfer to Army Reserve	--		--
		(10) Deferred pay to Indian troops	--		1,090
		(11) Incidental and mis- cellaneous expenses . .	24,720		22,560
TOTAL MINOR HEAD (j) .			15,59,050	16,44,000	21,38,420
TOTAL SUB-HEAD B.			1,80,10,350	1,69,38,000	1,86,89,540

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

*Minor Head (j).—Mechanical Transport Workshops.—*See explanation against Minor head (j).

*Budget, 1928-29 compared with Budget, 1927-28.—*The variation is due mainly to larger provision made for pay and allowances of Indian artificers.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.					
UNDER CONTROL OF THE QUARTER MASTER GENERAL.					
MINOR HEAD (a) (i)—REMOUNT DEPOTS.					
Detailed heads—					
18	16	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,91,500		2,50,240
27	26	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	1,29,830		1,23,180
196	196	(3) Pay and allowances (including money allowance) of Remount squadron	57,840		60,490
2,140	2,140	(4) Pay and allowances of stable and other establishments	3,73,660		3,75,360
203	253	(5) Pay of temporary establishments including daily labour	2,68,770		3,31,800
75	75	(6) Pay and allowances of clerical and menial establishments	38,680		46,160
		(7) Money compensation in lieu of rations	2,650		4,370
		(8) Kit and clothing allowances	15,700		17,530
		(9) Cattle gear and miscellaneous stores purchased by Depots	1,32,300		1,39,390
		(10) Repairs to Kachha buildings, roads, drains, etc.	66,050		66,140
		(11) Incidental and miscellaneous expenses	20,710		39,220
TOTAL MINOR HEAD (a) (i)			13,97,690		14,53,880
Carried over			13,97,690		14,53,880

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Sub-Head (C).—Remount depots and breeding operations.—The Army Remount Department is responsible for the supply of animals to the army. Animals other than horses and certain types of mules are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 327 horses and 243 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the army. About 50 full grown horses and 1,000 mules are purchased yearly from private breeders in India. In addition, a large number of young stock is purchased and reared in the young stock depots at Mona and Sargodha (Punjab) for issue to the army when full grown. The authorised establishment of young stock in these depots is 3,987 horses and 2,700 mules and 400 full grown mules.

3. As the full requirements of the army (about 3,150 horses and 2,550 mules) cannot be met from the above source, about 2,500 horses, 150 Light Draught and 250 Ordnance mules imported from overseas and 300 mules are purchased at Kalimpong.

4. There are three remount depots (Ahmednagar, Saharanpur and Babugarh) at which imported horses are acclimatized before issue to the army. The present authorised complement of animals maintained in these remount depots, is 2,493 horses and 100 young stock mules.

5. Budget, 1928-29 shows a saving of Rs. '52 lakh as compared with Budget, 1927-28 which is mainly due to provision for leave reserve of British officers being excluded from the Indian estimates, as leave pay for officers on leave ex-India is adjusted in the Home accounts.

MAIN HEAD II --

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
Brought forward .			13,97,690		14,53,880

**SUB-HEAD C.—REMOUNT DEPOTS
AND BREEDING OPERATIONS—
*contd.***

**MINOR HEAD (i) (ii)—CULTIVATION
FARMS.**

Detailed heads—

32	32	(12) Pay and allowances of cattle and farm establishment	10,170		10,280
		(13) Pay of temporary establishments including daily labour	4,97,170		5,00,000
		(14) Incidental and Miscellaneous expenses	56,000		77,620
TOTAL MINOR HEAD (a) (ii)			5,63,340		5,87,900
TOTAL MINOR HEAD (a).			19,61,030		20,41,780

**MINOR HEAD (b)—HORSE, MULE AND
DONKEY BREEDING OPERATIONS.**

Detailed heads—

18	14	(15) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	2,58,830		1,76,390
1,195	1,255	(16) Pay and allowances of clerical and other subordinate establishments	3,37,180		3,61,880
		(17) Feed of animals	89,930		88,400
		(18) Incidental and miscellaneous expenses	79,950		78,420
		(19) Expenditure of the sums accruing from branding and covering fees by the grant of premiums, etc., for brood mares and fillies to breeders.			8,500
		(20) Deduct Probable Savings			80,000
TOTAL MINOR HEAD (b).			7,65,890		6,33,590
TOTAL SUB-HEAD C .			27,26,920	26,52,000	26,75,370

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—INDIAN ARMY VETERINARY CORPS.					
UNDER CONTROL OF THE QUARTER-MASTER GENERAL.					
MINOR HEAD (a)—VETERINARY HOSPITALS.					
Detailed heads—					
33	33	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	4,34,150		4,33,580
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	13,290		13,250
742	895	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including veterinary assistant surgeons, clerks and reservists	3,04,660		3,07,660
87	87	(4) Pay and allowances of followers	17,400		17,400
		(5) Money compensation in lieu of rations	1,700		1,560
		(6) Kit and clothing allowances	30,120		27,580
		(7) Incidental and miscellaneous expenses	22,310		24,010
TOTAL MINOR HEAD (a).			8,23,630	8,36,000	8,25,040
Carried over			8,23,630	8,36,000	8,25,040

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (a)—Veterinary Hospitals.—The Indian Army Veterinary Corps is responsible for the welfare of the animals of the Army, including those of the Remount Depots, about 76,000 in number. The organisation consists of 29 veterinary hospitals, class I, 20 veterinary hospitals, class II, 26 branch veterinary hospitals and 9 veterinary sick lines. All cases of sickness, with the exception of very minor ones, are treated in the veterinary hospitals. The percentage of animals treated in veterinary hospitals is 2·5 in the case of horses, 1·5 in the case of ponies and mules, 3 in the case of camels and 1 in the case of bullocks.

2. A leave reserve of 200 privates has been provided for, the expenditure thereon being met by reduction of effective personnel serving with Veterinary hospitals.

Budget, 1928-29 compared with Budget, 1927-28.—Variation is small.

MAIN HEAD II.—

Numbers.

1927- 28.	1928- 29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
			8,23,630	8,36,000	8,25,040

Brought forward .

SUB-HEAD D.—INDIAN ARMY VET-
ERINARY CORPS—*contd.*MINOR HEAD (b)—ARMY VETERINARY
SCHOOLS.

Detailed heads—

2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	39,710		40,020
1	1	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers	4,480		4,460
2	2	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including clerks and other establish- ments	1,190		1,180
		(4) Money compensation in lieu of rations	--		--
		(5) Kit and clothing al- lowances	110		110
		(6) Incidental and mis- cellaneous expenses and allowances	750		650
TOTAL MINOR HEAD (b).			46,240	46,000	46,420

MINOR HEAD (c)—VETERINARY RECORD
OFFICE.

Detailed heads—

		(1) Pay and allowances of officers with King's Commissions	1,200		1,200
3	5	(2) Pay and allowances of clerks and other es- tablishments	4,120		4,340
		(3) Incidental and miscel- laneous expenses	1,400		1,400
TOTAL MINOR HEAD (c)			6,720	7,000	6,940
TOTAL SUB-HEAD D.			8,76,590	8,89,000	8,78,400

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (b).—There are two Army Veterinary Schools located at Ambala and Poona where courses of instruction are provided for officers, warrant and non-commissioned officers and men of the British and Indian services in veterinary first aid and veterinary hygiene, and questions affecting the health and efficiency of military animals are investigated.

Budget, 1928-29 compared with Budget, 1927-28.—Variation is small.

Minor Head (c).—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

Budget, 1928-29 compared with Budget, 1927-28.—Variation is small.

Numbers, 1927- 1928- 28. 29.		Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
MAIN HEAD II.					
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.					
UNDER CONTROL OF THE QUARTER MASTER GENERAL.					
MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS.					
Detailed heads—					
39	54	(1) Pay and allowances of officers with King's Commissions	5,89,380		7,31,620
490	503	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)	23,33,190		23,15,890
77	125	(3) Pay and allowances of Artificers (British and Indian)	75,580		95,600
1,790	1,756	(4) Pay and allowances (including money allowances) of Indian officers and Indian ranks, etc. (including teaching staff)	3,96,310		3,76,000
577	583	(b) Pay and allowances of clerical and menial establishments	4,92,910		5,17,400
		(c) Temporary labour (including temporary supervising and clerical establishment and Miscellaneous labour):—			
		(i) Store Sections, etc.	11,35,830		11,04,760
		(ii) Workshops—			
		(a) Repairs to H. E. the C-in-C's Camp equipage	10,46,210		11,08,250
		(b) Other repairs etc.			
		(iii) Introduction of new stores			21,490
		(iv) Experiments and tests			500
		(v) Fitting up in Arsenals, Ordnance and Clothing Depots.			6,000
		(vi) Repairs to and replacement of plant and machinery			9,000
		(7) Expenditure on repair of Mathematical Instruments by the Mathematical Instruments Office			
		(8) Money compensation in lieu of rations	11,200		9,240
		(9) Kit and clothing allowances	86,080		87,510
42	42	(10) Caretaking and custody	31,400		31,850
		(11) Incidental and miscellaneous allowances and expenses			
			1,61,550		1,97,100
		Carried over	63,69,640		66,12,210

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Arsenals, Ordnance Depots & Clothing Depots.—

Arsenals and Ordnance Depots.—There are at present 7 arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Madras, Rangoon and Allahabad and 6 ordnance depots at Fort William, Bombay, Agra, Karachi, Lahore and Cawnpore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Equipment and Ordnance Stores, under the Quartermaster General. The functions of the organisation are the purchase, storage 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. Equipment and stores stocked at arsenals and ordnance depots are obtained from ordnance factories in India, by purchase in England, and by purchase in India, either through the agency of the Director of Contracts or the India Stores Department or by Chief Ordnance Officers locally, from allotments placed at the disposal of the Director of Equipment and Ordnance Stores for the purpose. The Ordnance Depot, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by contract from local firms. To each arsenal is attached a workshop where minor repairs to stores and manufacture on a small scale are carried out.

2. *Clothing depots.*—There are 4 Clothing Depots at Rawalpindi, Quetta, Shahjahanpore and Madras. These depots are under the control of Chief Ordnance Officers acting under the Director of Equipment and Ordnance Stores, and the Quartermaster General. They are maintained for retailing clothing and footgear to British and Indian troops and for maintaining working stocks. They also hold war and mobilization reserves. Stores stocked in the clothing depots are obtained from the Army Clothing Factories in India, the Ordnance Depot, Cawnpore, and by purchase at home, through the Director General, India Stores Department, and in India, through the agency of the Director of Contracts, or the Indian Stores Department or by Chief Ordnance Officers locally.

In the budget estimates for 1927-28 a lump provision of Rs. 4·95 lakhs was made for carrying out recommendations of the Ordnance Supply Committee. These recommendations were considered by the Government of India and necessary increase in the cadre of officers and other ranks has been sanctioned. In the budget estimates for 1928-29 provision for the increased establishment has been made under the appropriate detailed heads. Certain Indian Army Ordnance Corps establishment has also been transferred to the Master General of Supply in connection with the transfer of inspection work to his control which has resulted in a decrease under the detailed heads concerned but this decrease has been counterbalanced by increased provision under 'Temporary labour' and 'Incidental and miscellaneous expenses.'

MAIN HEAD II.

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			63,59,640		66,12,210
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS—<i>contd.</i>					
MINOR HEAD (a) ARSENALS, ORDNANCE DEPÔTS AND CLOTHING DEPÔTS—<i>concl'd.</i>					
Detailed heads—					
(12) Lump provision for carrying out proposals of the Committee for provision of Ordnance Stores					
			4,95,000		
TOTAL			68,54,640		66,12,210
<i>Deduct</i> —Probable savings for shortages in establishments					
			2,00,000		2,00,000
TOTAL MINOR HEAD (a).			66,54,640	60,59,000	64,12,210
MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.					
1	1	(1) Pay and allowances of officers with King's Commissions	15,000		22,020
3	3	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)	21,000		19,260
1	5	(3) Pay and allowances (including money allowances) of Indian officers and Indian ranks	5,000		1,350
2	6	(4) Pay and allowances of clerical and menial establishments			6,060
		(5) Money Compensation in lieu of rations . . . . .	..		..
		(6) Kit and clothing allowances . . . . .	..		160
		(7) Incidental and miscellaneous allowances and expenses	6,000		6,000
TOTAL MINOR HEAD (b).			47,000	43,000	54,850
TOTAL SUB-HEAD E.—I. A. O. C.*			67,01,640	61,02,000	64,67,060

*This is exclusive of the cost of I. A. O. C. establishments employed at A. H. Q. and at Command and District Headquarters which amounts to Rs. 2,43,500 and Rs. 3,17,798 and is provided under Head IV A (f) Quartermaster General's Branch and Head IV B, and C.—Command and District Headquarters respectively.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

At this school is imparted instruction in the duties of the ordnance services to personnel employed regimentally who are candidates for the Indian Army Ordnance Corps.

There is an increase of Rs. '08 lakh in Budget, 1928-29 as compared with Budget, 1927-28, due to increase in establishments.

MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1927.	1928.	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.					
UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.					
MINOR HEAD—COST OF EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.					
Detailed heads—					
12	12	(1) Pay and allowances of instructional staff	16,350		19,860
		(2) Pay and allowances (including messing and money allowances) of pupils	(310) 52,380		(308) 52,330
		(3) Kit and clothing allowances	6,090		6,140
		(4) Capitation payments to Provincial Governments	90,510		86,580
		(5) Incidental and miscellaneous expenses and allowances	24,780		22,440
TOTAL SUB-HEAD—F.			1,90,110	1,90,000	1,87,350
SUB-HEAD G.—CENTRAL DISPOSALS ORGANISATION.					
UNDER CONTROL OF THE MASTER GENERAL OF SUPPLY.					
Minor heads—					
1. Pay and allowances of permanent staff—					
(a) Officers commissioned or gazetted—					
3	3	(i) British	59,020		56,940
..	..	(ii) Indian . . . . .	..		..
46	42	(b) Non-gazetted staff, British soldiers, etc.	66,070		64,040
		(c) Kit, clothing and food allowances . . . . .	..		..
2. Administration Charges—					
Incidental and miscellaneous expenses					
			1,12,040		1,01,080
3. Pay and allowances of temporary staff (including all temporary labour)					
			62,240		49,020
4. Miscellaneous—					
(a) Loss of Cash					
		
(b) Other Miscellaneous charges					
			660		660
5. Deduct—					
(a) Miscellaneous receipts					
			5,000		..
(b) Probable savings					
			..		50,000
TOTAL SUB-HEAD—G.			2,95,030	1,94,000	2,21,740

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head F.—The provision represents the cost of educating and training military pupils in the Medical Colleges at Calcutta and Madras, and in the Medical Schools at Royapuram (Madras), Agra and Amritsar before appointment as Military Assistant Surgeons or Military Sub-Assistant Surgeons. Reduction of provision in Budget, 1928-29 as compared with Budget, 1927-28 is due to fall in the number of pupils who receive education throughout the year.

Sub-Head G.—*Central Disposals Organisation.*—The Central Disposals Organisation has been formed in July 1926 partly at Army Headquarters and partly at Dum Dum near Calcutta to control and arrange for the utilisation, where possible, and otherwise, the disposal of waste material such as expended ammunition, partworn or worn-out tools, arms and other equipment, manufacture waste, obsolete stores and material and those surplus to the requirements of the Army in India.

The Central Disposals Organisation consists of :—

- (1) Headquarters organisation and (2) a central dumping station temporarily located at Dum Dum and is controlled by the Director of Contracts under the Master General of Supply.
2. The Headquarters organisation is responsible for :—
 - (a) Collecting and correlating information relative to all excess stock and normal wastes and surplus available in Arsenals and Depots, Ordnance and Clothing Factories and other Army formations which accumulate large surpluses ;
 - (b) investigating the possibility of such stores and materials being utilised by other Government Departments, civil or military ;
 - (c) advising or directing sales at the establishments concerned, or at other places, or by means of transfer to the central dumping station at Dum Dum as may be most advantageous.
3. The functions of the dump at Dum Dum are :—
 - (a) to receive and bring on charge all stores sent in from Arsenals and other establishments ;
 - (b) to keep proper custody of these stocks ;
 - (c) to sort by condition and keep Headquarters informed of the quantities received ;
 - (d) to arrange auction or other sales under directions from Headquarters ;
 - (e) to pack and despatch stores from stocks as directed by Headquarters.
4. Budget, 1928-29 compared with Budget, 1927-28 is less by Rs. 73 lakh.

The decrease is chiefly due to :—

	In lakhs of Rs.
(1) Provision having been made for a Captain instead of a Major in-charge of the disposals dump at Dum-Dum . . . . .	.02
(2) Reduction of certain non-gazetted appointments . . . . .	.02
(3) Less charges anticipated on account of incidental and miscellaneous expenses based on departmental requirements . . . . .	.11
(4) Reduction of certain temporary appointments of godown keepers and anticipated reduction of charges under temporary labour . . . . .	.13
(5) Probable savings . . . . .	.50
(6) Increase due to provision for miscellaneous receipts being provided under Receipts instead of as reduction under Expenditure	— .05
Total. . . . .	.73

MAIN HEAD II.—

Numbers.			Accounts,	Budget	Revised	Budget
1927-	1928-		1926-27.	Estimate,	Estimate,	Estimate,
28.	29.			1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.	Rs. *
SUB-HEAD H.—MEDICAL SERVICES.						
508	515	1. Pay and allowances (including syce, forage and other allowances) of officers		78,67,970		76,57,600
450	469	2. Pay and allowances (including messing allowance and allowance for families) of Royal Army Medical Corps and Army Dental Corps other ranks		6,62,120		7,02,900
1,018	1,018	3. Pay and allowances of Assistant Surgeons (including money allowances)		22,92,810		22,49,530
307	317	4. Pay and allowances of nurses and matrons		10,16,070		10,37,130
		5. Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)		1,31,090		1,57,880
10,728†	10,707‡	6. Pay and allowances of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps		19,72,860		21,35,580
		7. Money compensation in lieu of rations, British Troops		5,550		6,380
		8. Money compensation in lieu of rations, Indian Troops		3,500		4,010
		9. Kit and Clothing allowances, British Troops		47,930		50,340
		10. Kit and Clothing allowances, Indian Troops		3,16,420		3,16,510
		11. Incidental and miscellaneous expenses		3,99,050		4,91,400
		12. Contract and Miscellaneous allowances		14,000		14,980
		13. Miscellaneous expenditure incurred regimentially on account of Stores				2,000
		14. Convalescent Homes for officers		16,470		16,520
TOTAL SUB-HEAD H.				1,47,45,840	1,39,58,000	1,48,42,760

* Includes figures for the Military Food Laboratory, Kasauli

† Includes 78 civilian clerks and storekeepers,

‡ Includes 56 civilian clerks and storekeepers

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals and (III) Indian Hospital Corps. 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 Military 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 Corps is at present divided into 10 companies, which are located at Peshawar, Rawalpindi, Lahore, Quetta, Mhow, Poona, Secunderabad, Meerut, Rangoon and Lucknow. The reorganization of this Corps on a 5-company basis is under consideration. The hospitals are classified according to the strength of the garrison at each station. At present there are 24 hospitals first class, 21 second class, 53 third class, 40 fourth class and 30 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 percentages of sick treated in these hospitals are roughly 3·5 *per cent.* of the establishment in the case of British troops, 2 *per cent.* in the case of Indian troops and 1 *per cent.* in the case of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the J. H. C. Companies are 243 Royal Army Medical Corps officers, 352 Indian Medical Service officers, 24 dental officers, 414 R. A. M. C. other ranks, 48 dental mechanics, 276 nurses, 41 matrons, 335 assistant surgeons, 683 sub-assistant surgeons, 9,293 Indian Hospital Corps personnel and 1,400 reservists. In addition 117 M.T. drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-Ray mechanics, etc.) are also maintained.

For purposes of administrative convenience, the provision for all I. H. C. personnel has been made during 1928-29 under the minor head (a) irrespective of whether they are actually employed with the hospitals or not, and the provision for No. 31 Coy., R. A. M. C. has been made under minor head (a) as that Company caters for British military hospitals only.

Minor Head (d).—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 reserves.

2. The increase of Rs. 97 lakhs in Budget, 1928-29, as compared with the Budget for 1927-28, is mainly due to—

	In lakhs of Rs.
(1) Transfer of provision for Military Food Laboratory, Kasauli, from Head II (B) (d) to this head	67
(2) Increased provision on account of pay of chowkidars for guarding hospitals, etc.	40
(3) Provision on account of cost of treatment of British officers, British other ranks and their families in Civil hospitals hitherto provided under other heads	25
(4) Provision on account of cost of vaccines and sera supplied to military medical officers hitherto provided under Head III-A.-Medical Store Depots	46
(5) Increased provision due to the reorganisation of the Military Nursing services	21
(6) Provision for the supply of Cultures to laboratories	03
(7) Provision for allowance to medical officers' messes	05
(8) Increased provision on account of the employment of a Lt.-Col. in place of a Major of the Army Dental Corps	08
(9) Provision for anæsthetic allowance	05
(10) Provision for the deputation of I. M. S. officers to a course of training at Milbank, R. A. M. C. College	50
(11) Increased provision for the reserve of the Indian Hospital Corps	1 29
(12) Less provision due to anticipated shortage of establishment and to larger number of officers on leave, <i>ex-India</i> , etc.	—2 52
(13) Transfer of provision for the revision of pay of R. A. M. C. officers on administrative appointments	—50
Total	97

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—MEDICAL SERVICES					
<i>—contd.</i>					
<i>(i) Under control of the Adjutant General in India.</i>					
MINOR HEAD (a)—BRITISH MILITARY HOSPITALS INCLUDING HEADQUARTERS NO. 31 COY., ROYAL ARMY MEDICAL CORPS.					
Detailed heads—					
231	241	(1) Pay and allowances (including syce, forage and other allowances) of officers	39,58,280		38,29,160
443	462	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks	6,47,770		6,75,860
319	303	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowance)	13,31,510		11,91,850
250	257	(4) Pay and allowances of nurses and matrons	8,57,920		8,71,930
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	78,630		99,170
		(6) Money compensation in lieu of rations to British Troops	4,740		5,630
		(7) Kit and clothing allowances to British Troops	47,180		49,500
		(8) Incidental and miscellaneous expenses (including washing of clothing and bedding)	2,28,170		3,17,460
TOTAL MINOR HEAD (a) .			71,54,200		70,40,560
Carried over			71,54,200		70,40,560

ADMINISTRATIVE SERVICES—*contd.*

Numbers.			Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927- 28.	1928- 29.	Brought forward .		71,54,200		70,40,560
SUB-HEAD H.—MEDICAL SERVICES—<i>contd.</i>						
(i) <i>Under control of the Adjutant General in India.</i>						
MINOR HEAD (b)—INDIAN MILITARY HOSPITALS INCLUDING MOBILISED FIELD MEDICAL UNITS, ETC.						
Detailed heads—						
264	261	(1) Pay and allowances (including syce, forage and other allowances) of officers		37,27,770		36,44,420
		(2) Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks . . . . .		..		..
691	709	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)		9,21,190		10,27,580
57	60	(4) Pay and allowances of nurses and matrons		1,58,150		1,65,200
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)		49,180		54,850
		(6) Money compensation in lieu of rations to British Troops		360		750
		(7) Money compensation in lieu of rations to Indian Troops		3,090		3,240
		(8) Kit and clothing allowances to Indian Troops		32,650		32,840
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)		1,57,360		1,49,530
TOTAL MINOR HEAD (b)				50,49,750		50,78,410
MINOR HEAD (c)—STATION STAFF DISPENSARIES.						
Detailed Heads—						
3	3	(1) Pay and allowances of officers		45,120		46,980
2	1	(2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowance)		8,120		2,710
		(3) Pay and allowances of Indian subordinate personnel (other than I. H. C.)		520		520
Carried over				53,760		50,210
				1,22,03,950		1,21,18,970

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29:	Rs.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,22,03,950		1,21,18,970
SUB-HEAD H.—MEDICAL SERVICES— <i>contd.</i>			53,760		50,210
(i) Under control of the Adjutant General in India— <i>contd.</i>					
MINOR HEAD (c)—STATION STAFF DISPENSARIES— <i>concl'd.</i>					
Detail Heads— <i>concl'd.</i>					
	(4) Money compensation in lieu of rations		70		..
	(5) Kit and clothing allowances		50		50
	(6) Incidental and miscellaneous expenses		130		150
	TOTAL MINOR HEAD (c)		54,010		50,410
MINOR HEAD (d)—CENTRAL DERMATOLOGICAL LABORATORY.*					
Detail Heads—					
1	(1) Pay and allowances of officers		18,780		..
1	(2) Pay and allowances of Assistant Surgeons		4,630		..
	(3) Pay and allowances of Indian subordinate personnel (other than I. H. C.)		2,760		..
	(4) Incidental and miscellaneous expenses		1,780		..
	TOTAL MINOR HEAD (d)		27,950		..
MINOR HEAD (d)—MILITARY, FOOD LABORATORY, KANSAULI.					
Detailed heads—					
1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				21,360
7	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				27,040
9	(3) Pay and allowances (including money allowances) of clerical and other Indian establishments				3,340
	(4) Compensation in lieu of rations . . . . .				..
	(5) Kit and clothing allowances				840
	(6) Incidental and miscellaneous expenses				11,000
	TOTAL MINOR HEAD (d)				63,580
	Carried over		1,22,85,910		1,22,32,960

* The Central Dermatological Laboratory has been abolished.

ADMINISTRATIVE SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
Brought forward .			1,22,85,910		1,22,32,960
SUB-HEAD H.—MEDICAL SERVICES— <i>concl'd.</i>					
(i) Under control of the Adjutant General in India— <i>concl'd.</i>					
MINOR HEAD (e)—INDIAN HOSPITAL CORPS.					
Detailed Heads—					
9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers	1,18,020		1,15,680
7	..	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. ranks	14,350		
5	5	(3) Pay and allowances of (a) Assistant Surgeons	27,360		27,390
10,728†	10,698	(4) Pay and allowances (including money allowance) of Indian officers, other ranks, followers and reservists of the I. H. C.	19,72,860		21,35,580
		(5) Money compensation in lieu of rations to British troops	450		
		(6) Money compensation in lieu of rations to Indian troops and followers	340		770
		(7) Kit and clothing allowances to British Troops	750		..
		(8) Kit and clothing allowances to Indian troops and followers	2,83,720		2,83,620
		(9) Incidental expenses	11,610		13,260
		(10) Contract and miscellaneous allowances	14,000		14,980
		(11) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		2,000
TOTAL MINOR HEAD (e) .			24,43,460		25,93,280
TOTAL SUB-HEAD H. (i) .			1,47,29,370	1,39,41,000	1,48,26,240
(ii) Under control of the Army Department.					
MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS.					
Detailed Head—					
		(1) Expenditure in connection with convalescent Homes	16,470		16,520
TOTAL SUB-HEAD (ii) .			16,470	17,000	16,520
TOTAL SUB-HEAD H..			1,47,45,840	1,39,58,000	1,48,42,760

† Including 78 Civilian Hospital clerks and storekeepers.
 (a) " 56 " " " "

MAIN HEAD II.—

Numbers.			Budget	Revised	Budget,
1927-	1928-	Accounts,	Estimate,	Estimate,	Estimate,
28.	29.	1926-27.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES.					
<i>Under control of the Military Accountant-General.</i>					
MINOR HEAD (a)—MILITARY ACCOUNTANT-GENERAL.					
Detailed Heads—					
7	7	(1) Pay and allowances of gazetted superior and subordinate service officers		1,25,630	1,23,560
143	143	(2) Pay and allowances of accountants, clerks and menial establishments .		3,74,000	3,80,200
		(3) Pay and allowances of temporary establishments		3,00,000	2,00,000
		(4) Transportation charges—			
		(i) Travelling and outstation allowances.		..	20,000
		(ii) Rail charges .		..	..
		(5) Incidental and miscellaneous contingent charges .		20,500	64,500
		(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department .		..	5,000
		(7) Payments on account of medical treatment of British officers of the Superior Civil Service .		..	..
		(8) <i>Deduct</i> —Amount recoverable from His Majesty's Imperial Government on account of Foreign Claims Section		48,000	45,000
TOTAL MINOR HEAD (a).				7,82,130	7,48,260
MINOR HEAD (b)—COMMANDS, DISTRICTS AND BRIGADE OFFICES, ETC.					
Detailed Heads—					
122	122	(1) Pay and allowances of gazetted superior and subordinate service officers		12,59,090	13,38,540
3,478	3,976	(2) Pay and allowances of accountants, clerks and menial establishments .		58,13,940	63,18,680
		(3) Transportation charges—			
		(i) Travelling and outstation allowances		..	3,37,600
		(ii) Rail charges .		..	20,000
Carried over				70,73,030	80,14,820
				7,82,130	7,48,260

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 59 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.

2. The present organisation is as follows :—

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

- (i) To administer the department, under the control of the Financial Adviser, Military Finance.
- (ii) To organise the arrangements for the disbursement of pay to officers and men of the Army.
- (iii) To maintain a record of military expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
- (iv) To examine all general questions of accounting and audit.
- (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas (e.g., Iraq,) and of stores supplied to overseas garrisons; as well as all work connected with the claims of 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 Marine Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. In accordance with the scheme for centralisation as far as possible of audit in Commands, which has been approved by the Government of India, the offices of certain Controllers of Districts and Independent Brigades have been amalgamated with their respective Command Controllers' offices. The Command Controllers in charge of the amalgamated offices are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the General Officers Commanding the Districts or Independent Brigades comprised in the amalgamation. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in the respective commands and they also assist the General Officers Commanding-in-Chief and General Officers Commanding the Districts, the accounts offices of which are amalgamated with the command offices in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require for controlling expenditure against grants placed at their disposal. The following list shows the Command Controllers and the District and Brigade account offices amalgamated with their Commands under the amalgamation scheme referred to above :—

- (a) Controller of Military Accounts, Southern Command and Poona, Bombay and Central Provinces Districts.
 - (b) Controller of Military Accounts, Eastern Command and Meerut and Lucknow Districts. (He also deals with the accounts of the Delhi Brigade.)
 - (c) Controller of Military Accounts, Western Command and Baluchistan District and Sind Independent Brigade Area. (He deals also with the accounts of the Zhob Area.)
 - (d) Controller of Military Accounts, Northern Command and Rawalpindi, Kohat and Waziristan Districts.
- (3) There is a Controller of Military Accounts for each of the other Military Districts (viz., Peshawar, Lahore, Presidency and Assam, Madras and Burma Districts). The Controller of the Presidency and Assam District also deals with railway charges and with the accounts of passage and service funds. The Controller of the Lahore District has a Branch office at Simla for dealing with the purchases made by the Director of Contracts.

MAIN HEAD II—

EXPLANATIONS.

- (4) Under the revised organisation there are two military pension accounts offices—one at Lahore and the other at Mhow. The Controller of Military Pension Accounts at Lahore deals with the payment, audit and adjustment of all claims to pensions in the Northern and Eastern Commands and the Controller of Military Pension Accounts at Mhow deals with the payment, audit and adjustment of the pension claims in the Southern and Western Commands. The pension claims arising in Burma District are dealt with by the Controller of Military Accounts of that District.
- (5) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Marine Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance Factories and of 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.

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 preparation of pay accounts, and of priced store accounts of supplying formations, etc., by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
- (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

4. The centralization of audit in Commands referred to above and certain other changes in accounting procedure now under consideration when they materialize, will, it is hoped, reduce expenditure in the Military Accounts Department to some extent.

5. With the approval of the Secretary of State for India, it was decided that the expenditure relating to the audit and accounting for Army, R. A. F. and Marine which has hitherto been controlled by the M. A. G. and the Director R. I. M. (so far as the Marine Audit and accounts establishment is concerned) and budgetted and accounted for under 48 Army Part A—Head II—I(a) to (c), Head VII, Part C—R. A. F. sub head C (b) and 49 Marine—Head I-B should, commencing with the Budget and accounts for the year 1928-29, be controlled solely by M. A. G. and budgetted for and booked under 48 Army Part A—Head II-I, so as to enable the M. A. G. to exercise greater control over the expenditure. The expenditure relating to the M. A. D. including Factory, R. A. F. and Marine accounts has accordingly been shown under Head II-I in the Estimate for 1928-29.

6. The original sanctioned Budget for 1927-28 for the various offices of the Military Accounts Department including the office of the Controller of Marine Accounts was as follows :—

	In lakhs of Rs.
Head II-I	91.08
Controller, R. A. F. Accounts (Part C Head C (b))	2.11
Controller of Marine Accounts (Marine Budget for 1927-28)	1.67
	<hr/>
Total	94.86
	<hr/>

In addition to the above amount, a sum of Rs. 4.35 lakhs was provided under Head VII—Aon account of transportation charges relating to the Military Accounts Department. The total Budget provision for the Military Accounts Department for 1927-28 thus amounted to Rs. 99.27 lakhs and this amount was raised to Rs. 100.17 lakhs in the revised estimate for that year.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

7. The Budget Estimate for 1928-29 (including transportation charges, etc. and after allowing for a lump cut of Rs. 3 lakhs) has been fixed at Rs. 103.41 lakhs against the original Budget Estimate for 1927-28 (*viz.* Rs. 99.21 lakhs) and the revised Estimate for 1927-28 (*viz.* Rs. 100.17 lakhs) referred to above.

8. The causes for the variation between the figures shown in the original Budget Estimate for 1927-28 and the Budget Estimate for 1928-29 under the several minor heads of Head II—I are explained below :—

Minor Head (a) Military Accountant General.—The Budget Estimate under this minor head for 1928-29 has been decreased by about Rs. 34 lakh as compared with the Budget Estimate for 1927-28 and this difference is due to the following causes :—

In lakhs of Rs.

Decrease due to the transfer of a sum of Rs. 1,00,000 from the minor head (a) (3), (pay and allowances of temporary establishments) to minor head (b) (2), owing to the anticipated absorption of 200 temporary clerks in the proposed increased permanent cadre of the Military Accounts Department	1.00
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Partly counterbalanced by increase due to :—

In lakhs of Rs.

(1) Increase in pay and allowances of officers, accountants and clerks etc. due to increments, partly counterbalanced by transfer of certain senior accountants and clerks to other offices08
(2) Increase due to the transfer of the items relating to transportation charges and leave passage concessions from Head VII-A to Head II—I, See explanation on pages 249 and 251 . . . . .	.25
(3) Increase under miscellaneous contingent charges on account of rent of accommodation for Military Accountant General's Office in the Imperial Secretariat, New Delhi, which is proposed to be charged by the P. W. D. from 1st April 1928 . . . . .	.30
(4) Less recoveries anticipated under the head 'Amount recoverable from His Majesty's Government on account of the F. C. Section of Military Accountant General's Office.' . . . .	.03
Total . . . . .	.66
Net decrease . . . . .	.34

Numbers.		MAIN HEAD II.—			
1927- 28.	1928- 29.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	7,82,130	4,89,000	7,48,260
		SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—concl'd.	70,73,030		80,14,820
		MINOR HEAD (b)—COMMANDS, DISTRICTS, AND BRIGADE OFFICES—concl'd.			
		Detailed Heads—			
		(4) Incidental and miscel- laneous contingent charges	4,20,000		4,16,000
		(5) Leave passage con- cessions granted to the superior Service officers of the Military Accounts Department . . . . .	..		30,000
		(6) Payments on account of medical treatment of British Officers of the Superior Civil Service. . . . .	..		..
		(7) Pension payments	1,67,570		1,68,000
		(8) Officers in charge, Mili- tary Treasure Chests	23,560		26,550
		(9) <i>Deduct</i> —Percent age charges on account of services rendered by Military Engineer Ser- vices to other Depart- ments	1,35,000		1,29,000
		(10) <i>Deduct</i> —Percent age charges on account of services rendered by Mili- tary Accounts Depart- ment to Foreign and Political Department . . . . .	..		..
		(11) <i>Deduct</i> —Charges reco- verable from His Majes- ty's Imperial Govern- ment*	1,00,000		14,400
		TOTAL MINOR HEAD (b) .	74,49,160	78,59,000	85,11,970
		MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.			
		Detailed Heads—			
13	13	(1) Pay and allowances of gazetted superior and subordinate service offi- cers	1,35,000		1,64,000
514	514	(2) Pay and allowances of accountants, clerks and menial establishments	7,17,200		7,37,000
		(3) Transportation charges—			
		(i) Travelling and out- station allowances. . . . .	..		27,000
		(ii) Rail charges . . . . .	..		..
		Carried over	8,52,200	..	9,28,000
			82,31,290	83,48,000	92,60,230

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (b)—Command, District and Brigade offices, etc.—The Budget Estimate under this minor head for 1928-29 exceeds the original Budget Estimate for 1927-28 by Rs. 10·63 lakhs and this difference is accounted for as follows :—

	In lakhs of Rs.
(1) Transfer to Head II-I of the items relating to transportation and rail charges and leave passage concessions which were hitherto budgetted for under Head VII—A. See explanation in pages 249 and 251.	3·88
(2) Provision on account of the proposed absorption in the Military Accounts Department, from 1st March 1928, of about 300 temporary clerks of the Military Engineer Services whose pay charges have hitherto been met from the Military Engineer Services Budget	3·40
(3) Transfer from minor head (a) (3) to minor head (b) (2), owing to the conversion of 200 temporary appointments into permanent appointments (<i>vide</i> explanations of variations above under minor head (a)—Military Accountant General)	1·00
(4) Extra expenditure representing the difference between the permanent and the temporary rates of pay of 200 clerks who are to be confirmed in the increased cadre of the Military Accounts Department from 1st March 1928 (<i>vide</i> item 3 above)	·40
(5) Annual increments, etc. to gazetted officers partly counterbalanced by the anticipated retirement of senior officers.	·79
(6) Grant of annual increments to accountants and clerks and reduced provision in the Budget Estimate for 1927-28 on account of certain anticipated reduction in expenditure which was not fully realised. The increase caused by these factors has been partly counterbalanced by the savings due to (a) the retirement of senior men and (b) the anticipated less expenditure of Rs. 4,000 under miscellaneous and contingent charges	1·07
(7) Anticipated less recoveries, during 1928-29, on account of percentage charges for services rendered by Military Engineer Services to other Departments	·06
(8) Increased expenditure under Military Treasure Chest Offices and pension payments due to fresh sanctions	·03
Total	10·63

Minor Head (c)—Army Factory Accounts.—The Budget Estimate under this minor head for 1928-29 exceeds the original Budget Estimate for 1927-28 by Rs. ·76 lakh and this difference is accounted for as follows :—

	In lakhs of Rs.
(1) Grant of increments to officers, accountants and clerks	·49
(2) Transfer from Head VII-A to Head II-I of the items relating to Transportation and Rail charges. See explanation in pages 249 and 251	·27
Total	·76

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			82,31,290	83,48,000	92,60,230
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES— <i>contd.</i>			8,52,200		9,28,000
MINOR HEAD (c)—ARMY FACTORY ACCOUNTS— <i>concl'd.</i>					
Detailed Heads— <i>contd.</i>					
		(4) Incidental and miscellaneous contingent charges	25,000		25,000
		(5) Leave passage concessions granted to the superior service officers of the Military Accounts Department			
		(6) Payments on account of medical treatment of British Officers of the Superior Civil Service.			
TOTAL MINOR HEAD (c)			8,77,200	8,70,000	9,53,000
MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE.					
Detailed Heads—					
4	4	(1) Pay and allowances of gazetted superior and subordinate service officers			46,210
81	83	(2) Pay and allowances of accountants, clerks and menial establishments.			1,34,350
		(3) Transportation charges:—			
		(i) Travelling and outstation allowances.			15,000
		(ii) Rail charges . . . .			..
		(4) Incidental and miscellaneous contingent charges			10,000
		(5) Percentage charges for works audit			49,440
		(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department . .			
		(7) Payments on account of medical treatment of British Officers of the Superior Civil Service.			
TOTAL MINOR HEAD (d)					2,55,000
Carried over			91,08,490	92,18,000	1,04,68,230

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

Minor Head (d)—Controller of Accounts, Royal Air Force.—The Budget Estimate under this minor head for 1928-29 exceeds the original estimate for 1927-28 by Rs. 44 lakh and this difference is due to the transfer of percentage charges for works audit from the R. A. F. Budget to Head II-I and to the grant of increments to officers, accountants and clerks, partly counter-balanced by retirements, transfer, etc. of senior men and by the anticipated reduction under transportation and contingent charges.

MAIN HEAD II.—

NUMBERS.		Actuals,	Budget	Revised	Budget
1927.	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			91,08,490	92,18,000	1,04,68,230
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—<i>contd.</i>					
MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.					
3	(1) Pay and allowances of gazetted superior and subordinate service officers				42,160
90	(2) Pay and allowances of accountants, clerks and menial establishments				1,22,020
	(3) Transportation charges—				
	(i) Travelling and out-station allowances.				3,700
	(ii) Rail charges . . . }				
	(4) Incidental and miscellaneous contingent charges.				5,180
	(5) Leave passage concessions granted to the superior service officers of the Military Accounts Department . . .				..
	(6) Payments on account of medical treatment of British Officers of the Superior Civil Service.				
TOTAL MINOR HEAD (e)					1,73,060
Deduct Probable savings					3,00,000
TOTAL SUB-HEAD I.			91,08,490	92,18,000	1,03,41,290

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (e)—Controller of Marine Accounts.—The Budget Estimate under this minor head for 1928-29 exceeds the original Budget for 1927-28 by Rs. 06 lakh. This is due to the grant of annual increments to officers and establishments, partly counterbalanced by the anticipated reduction in expenditure under transportation charges.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS.					
UNDER CONTROL OF THE ARMY DEPARTMENT.					
MINOR HEAD (a)—PRESBYTERIAN CHURCH.					
Detailed Heads—					
8	7	(1) Pay and allowances of Presbyterian Chaplains including Capitation allowances to Presbyterian Ministers	75,080		63,770
		(2) Incidental expenses	5,440		2,580
TOTAL MINOR HEAD (a).			80,520	81,000	66,350
MINOR HEAD (b)—CHURCH OF ROME.					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains	2,80,880		2,37,604
		(2) Incidental expenses	21,810		22,460
TOTAL MINOR HEAD (b)			3,02,690	3,03,000	2,60,060
MINOR HEAD (c)—WESLEYAN CHURCH.					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains	82,200		84,480
		(2) Incidental expenses	42,320		21,170
TOTAL MINOR HEAD (c)			1,24,520	1,24,000	1,05,650
MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains	6,360		20,930
		(2) Incidental expenses	3,110		2,940
TOTAL MINOR HEAD (d)			9,47	9,000	23,870
TOTAL SUB-HEAD J.			5,17,200	5,17,000	4,55,930

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1928-29 is less than Budget, 1927-28 by Rs. 61 lakh.

The decrease under (a) Presbyterian Church is due to reduction of one chaplain.

The decrease under (b) Church of Rome is due to the revised arrangement for ministrations of R. C. British troops in India, under which, the maintenance charges of 61 chaplains have been provided in place of 75 chaplaincies in 1927-28.

The decrease under (c) Wesleyan Church is due to reduction in the provision for payment of compensation for church sittings for Wesleyan Soldiers.

The increase under (d) Baptist and Congregational Churches is due to provision of pay charges of four salaried United Board chaplains to be appointed with the approval of the Secretary of State.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate
28.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.					
UNDER CONTROL OF THE ARMY DEPARTMENT.					
MINOR HEAD (a)—CANTONMENTS DEPARTMENT.					
Detailed Heads—					
44	48	(1) Pay and allowances of officers	7,38,500		7,48,740
		(2) Pay and allowances of clerks and other subordinate establishments	17,400		26,000
		(3) Incidental and miscellaneous expenses	1,600		3,000
TOTAL MINOR HEAD (a)			7,57,500	7,58,000	7,77,740
MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE—					
		(i) Grants-in-aid to Cantonment Funds	1,26,970		32,130
		(ii) Miscellaneous expenditure . . . . .	..		1,00,000
TOTAL MINOR HEAD (b)			1,26,970	1,27,000	1,32,130
MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATES OFFICERS ON ACCOUNT OF GOVERNMENT FUNDS					
Detailed Heads—					
		(i) Pay and allowances of clerks and other establishments	95,000		95,800
		(ii) Incidental and miscellaneous expenses	55,000		1,00,620
TOTAL MINOR HEAD (c)			1,50,000	1,50,000	1,96,420
TOTAL SUB-HEAD K			10,34,470	10,35,000	11,06,290

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

Sub-Head K.—Administration of Cantonments.—The municipal administration of Cantonments in India is carried out under the provisions of the Cantonments Act, 1924, by officers of the Cantonments Department who are paid from Army Estimates. In Cantonments of small municipal importance, military officers are appointed as Executive Officers, in addition to their ordinary military duties, and are paid an allowance from Cantonment Funds. The Inspectorial Staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 4 Inspecting Officers, at the Headquarters of the Northern, Southern, Western and Eastern Commands. The functions of these officers are of an advisory character.

2. Cantonments which cannot maintain the ordinary standard of municipal administration on the basis of the income derived from local sources receive a grant-in-aid from the Army Estimates.

3. The Executive Officers of certain Cantonments have also been appointed as Military Estates Officers and been entrusted with the duty of managing Government lands in Cantonments in accordance with the provisions of the Cantonment Land Administration Rules, 1925.

Budget, 1928-29 is more than that for 1927-28 by Rs. 72 lakh, which is chiefly due to (a) increased provision for unforeseen charges and (b) provision for upkeep of cantonment maps and work in connection with survey and re-survey of cantonments by the Survey of India Department.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER, GENERAL OF SUPPLY.					
MINOR HEAD (a) GRAIN CRUSHING DEPOTS AND FLOUR MILLS—					
(i)—GRAIN CRUSHING DEPOTS.					
Detailed Heads—					
REVENUE ACCOUNT.					
	(1) Working expenses of Depots		2,72,500		2,73,500
	(2) <i>Deduct—Receipts from sale of miscellaneous articles charged to Revenue</i>		500		
			2,72,000		2,73,500
CAPITAL ACCOUNT.					
	(3) Land, buildings and plant		1,50,000		30,000
	(4) <i>Deduct—Sale proceeds of articles charged to Capital Account.</i>		10,000		..
	TOTAL MINOR HEAD (a) (i)		4,12,000	3,28,000	3,03,500
(ii)—CONTROLLED FLOUR MILLS.					
Detailed heads—					
8	8 (1) Pay and allowances of supervising establishment		13,000		13,500
	(2) Miscellaneous		1,200		1,200
	TOTAL (a) (ii)		14,200	14,000	14,700
	TOTAL MINOR HEAD (a)		4,26,200	3,42,000	3,18,200
	- Carried over		4,26,200	3,42,000	3,18,200

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (a) (i)—Grain crushing depôts.—There are three grain crushing depôts 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.

Budget, 1928-29 as compared with Budget, 1927-28 is less by Rs. 1·09 lakhs.

The decrease is due to :—

	In lakhs of Rs.
(1) Less expenditure under land, buildings and plant	1·20
(2) More expenditure under working expenses of depôts	—·01
(3) No realizations anticipated on account of sale proceeds of articles charged to capital account	—·10
Total	1·09

Minor head (a) (ii)—Controlled Flour Mills.—There is one controlled flour mill at Lyallpore. Its function is to grind wheat for eventual supply of flour, atta and bran to Supply Depôts.

The small increase in Budget, 1928-29 as compared with Budget, 1927-28 is due to annual increments to establishments.

MAIN HEAD II.--

Numbers.		Accounts, 1926 27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			4,26,200	3,42,000	3,18,200
SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF SUPPLY—<i>concl.</i>					
MINOR HEAD (b)—INSPECTORS OF LETHAL WEAPONS AND GENERAL STORES.					
Detailed heads—					
Pay and allowances of permanent staff—					
22	31	1. Pay and allowances of officers commissioned or gazetted	3,41,040		3,74,690
77	92	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates	4,28,290		5,04,970
103	139	3. Pay and allowances of clerical and other Indian establishments including M. T. personnel	83,660		1,06,750
		4. Kit, clothing and food allowances	7,740		17,900
Administration charges—					
		5. Incidental and miscellaneous expenses	31,120		39,240
		6. Conservancy charges	5,800		4,000
6	14	7. Pay and allowances of police guards	1,190		3,800
		8. Cost of leave passage concessions to Army, Civil and Warrant Officers			
		9. Payments on account of medical treatment of British Officers of the Superior Civil Service			
Labour—					
		10. Temporary supervising draftsman and menial establishment	55,940		80,800
		11. Artisans and workmen	1,99,440		2,49,200
TOTAL MINOR HEAD (b).			11,54,220	12,48,000	13,81,350
MINOR HEAD (c)—MISCELLANEOUS.					
Detailed heads—					
		Payments for services rendered by the Government Test House, Ali-pore	30,000		27,000
TOTAL MINOR HEAD (c).			30,000	27,000	27,000
TOTAL SUB-HEAD L			16,10,420	16,17,000	17,26,550

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

Minor Head (b).—Inspectors of lethal weapons and general stores.—There are 3 Inspection charges at Ishapore, Kirkee, and Jubbulpore, a Proof and Experimental Officer, Balasore, and a Chemical Inspector, Kirkee. The functions of these are to inspect lethal weapons, ammunition and connected equipment manufactured by the Ordnance factories, before their issue to the Arsenals. In addition there is a Chief Inspector of stores and clothing at Cawnpore. The functions of the latter officer are to deal with all non-lethal general stores, including bedding (blankets), barrack and hospital equipment, boots and clothing, before their acceptance by the arsenals, depôts, etc. In addition, provision exists for the inspection of repairs to small arms carried out by arsenals through A. E. S. A. as stationed at the arsenals. The work of inspection of arms, etc., with units is done by Chief Civil Master Armourers. The whole organisation is administered by the Director of Artillery under the Master General of Supply.

2. Provision for the Inspector of Clothing Stores, Shahjahanpur, and for the Inspectorate of Clothing Stores, Madras, has been transferred to this head from Army Clothing Factories at Shahjahanpur and Madras, respectively, and provision has also been made for the transfer of other inspection work from Quartermaster General to Master General of Supply owing to which 3 new Ordnance and Clothing Inspection Depots have been created at Hastings (Calcutta), Bombay and Rawalpindi with effect from 1st June 1927.

3. The excess in Budget, 1928-29 as compared with Budget, 1927-28 is mainly due to the increased Inspecting Staff transferred from the control of the Quartermaster General to that of the Master General of Supply.

Minor Head (c) Miscellaneous.—Provision made with reference to probable payments for 1928-29.

MAIN HEAD II.—

Numbers.			F Budget	Rev	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Ra.	Ra.	Ra.	Ra.
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.					
MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.					
Detailed heads—					
28	28	1. Pay and allowances (including messing allowance and allowances for families) of British soldiers	64,100		63,820
6	6	2. Pay and allowances (including money allowance) of followers	1,020		1,020
		3. Money compensation in lieu of rations to British troops	..		..
		4. Kit and clothing allowances for British troops	4,540		4,540
		5. Incidental expenses	1,000		..
		6. Miscellaneous allowances	3,500		3,500
		7. Miscellaneous expenditure incurred regimentally on account of stores	..		..
TOTAL MINOR HEAD (a)			74,160	68,000	72,880
MINOR HEAD (b)—RECRUITING STAFF.					
Detailed heads—					
9	9	1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,97,370		1,89,460
128	141	2. Pay and allowances (including money allowance) of Indian soldiers and other establishments	61,620		65,450
		3. Compensation in lieu of rations	2,730		3,010
		4. Kit and clothing allowances	1,700		1,630
		5. Incidental and miscellaneous expenses	61,900		53,340
		Deduct—Amount recoverable from His Majesty's Government.	4,070		3,130
TOTAL MINOR HEAD (b).			3,21,250	3,05,000	3,09,760
Carried over			3,95,410	3,73,000	3,82,640

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a).—Governor General's Band.

The reduction in Budget, 1928-29 as compared with that for 1927-28 is chiefly due to elimination of provision under Incidental expenses on the basis of actuals.

Minor Head (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. This organisation consists at present of 9 recruiting officers and 17 assistant recruiting officers (unseconded) for the whole year, 3 assistant recruiting officers (unseconded) for the recruiting season only, at the various recruiting centres (*viz.*, Peshawar, Rawalpindi, Lahore, Jullundur, Delhi, Lucknow, Ajmer, Gorakhpur, Poona, Ghoom, and Burma) and 88 Indian recruiters. The clerical staff consists of 38 men.

2. As a certain number of recruits secured by the recruiting staff is required for overseas garrisons, a proportionate share of the cost calculated at 1 per cent as against $1\frac{1}{4}$ per cent. adopted for the current year is recovered from His Majesty's Government.

3. The decrease of Rs. 11 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is chiefly due to :—

	In lakhs of Rs.
(i) Abolition of Assistant Recruiting Officers' appointments at certain stations . . . . .	.07
(ii) Smaller expenditure under item (5) on the basis of actuals . . . . .	.09
(iii) Provision of additional permanent recruiters	—05
Total	<u>.11</u>

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			3,95,410	3,73,000	3,82,640

SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—*contd.*

MINOR HEAD (c)—HILL SANITARIA AND DEPÔTS.

Detailed heads—

		1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission			
11	11	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers			
677		3. Pay and allowances of clerks and other establishments	2,00,000		1,99,500
		4. Compensation in lieu of rations			
		5. Kit and clothing allowances			
		6. Incidental and miscellaneous expenses			
TOTAL MINOR HEAD (c).			2,00,000	1,85,000	1,98,500
Carried over .			5,95,410	5,59,000	5,81,140

* The General Officers Commanding-in-Chief are empowered to vary the establishments hence the numbers are not shown.

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

Minor Head (c).—Hill Sanitaria and Depôts.—This head represents the cost of sanitarium and hill depôts for British troops which are maintained for the accommodation of convalescents, families, etc. As a measure tending towards increased efficiency, and eventual economy, a 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. The experiment has only been in vogue for two years, but it has already shown that, by giving General Officers Commanding-in-Chief personal control over their expenditure, large savings may accrue.

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			5,95,410	5,58,000	5,81,140
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—contd.					
MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS—					
Detailed Heads—					
1	1	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	22,450		22,450
13	13	2. Pay and allowances (including messing allowance and allowance for families) of British soldiers	56,670		44,890
43	13	3. Pay and allowances of clerical and menial establishments	2,920		3,240
		4. Kit and clothing allowances for British troops	1,380		1,260
		5. Money compensation in lieu of rations to British soldiers	300		250
		6. Incidental and miscellaneous expenses	17,400		9,520
TOTAL MINOR HEAD (d).			1,01,120	85,000	81,610
MINOR HEAD (e)— INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—					
Detailed heads—					
310	344	1. Pay and allowances (including money allowances) of Indian religious teachers	1,04,620		1,05,870
		2. Other charges . . . . .	..		..
TOTAL MINOR HEAD (e)			1,04,620	1,04,000	1,05,870
Carried over .			8,01,150	7,47,000	7,68,620

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d).—Military Prisons and Detention Barracks.—

The reduction of Rs. 19 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is chiefly due to:—

	In lakhs of Rs.
(i) Smaller expenditure on account of personnel on leave <i>ex-India</i> and to absorption of a warrant officer borne supernumerary to establishment . . . . .	.12
(ii) Smaller expenditure under item (6) on the basis of actuals . . . . .	.08
(iii) Other variations	—01
Total	<u>.19</u>

Minor Head (e).—Indian Religious Teachers in Indian units.—

The increase in Budget, 1928-29 compared with Budget, 1927-28 is due to the employment of a larger number of teachers.

MAIN HEAD II.

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate,	Estimate,	Estimate,
			1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	8,01,150	7,47,000	7,68,620
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—concl'd.					
MINOR HEAD (f)—MISCELLANEOUS.					
Detailed head—					
		(a) Donations and grants-in-aid to Institutions and Charitable and subsistence allowances .	..		68,000
		TOTAL SUB-HEAD M .	8,01,150	7,47,000	8,36,620
SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
5	5	(a) Military Attachés at Meshed, Kabul and Assistant Military Attachés at Tehran .	66,830		66,830
		(b) Contribution for maintenance of the special Frontier Section of the Survey of India .	45,000		51,280
		(c) Net cost to the Army for strategic communications required on the N.-W. Frontier .	46,000		..
		(d) Special Emergency Grant .	2,00,000		20,00,000
		Anti-gas School .	1,50,000		..
		(e) Expenditure on making good deficiencies in signal equipment and other signal requirements .	3,71,000		..
		TOTAL SUB-HEAD N. .	8,81,830	2,87,000	21,18,110
		TOTAL INDIA . .	6,38,90,060	6,06,14,000	6,70,62,180

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head M—(f) Miscellaneous.—Provision for 1927-28 under this head was made under Head VII D.

The increase of Rs. 12 lakh in Budget, 1928-29 over that of 1927-28 is due to larger payments on account of charitable allowances on the basis of actuals.

Sub-Head N—Miscellaneous services under control of the Chief of the General Staff.—The provision against item (b) represents the estimated cost payable by the Army Department for the special Military frontier survey section. Telegraphic and telephonic communications on the North-West Frontier previously controlled by the Army have been transferred to the Posts and Telegraphs Department, and a proportion of the calculated recurring cost is paid from Army Estimates. This is provided against item (c), in 1927-28 and for 1928-29 under Head VII C (c). See explanations on page 257.

The increase of Rs. 12·36 lakhs in Budget, 1928-29 as compared with Budget, 1927-28 is chiefly due to :—

	In lakhs of Rs.
1. Larger provision for special emergency grant due to new measures	18·00
2. Increase of provision under detailed head (b)	·06
3. Provision of strategic communications and anti-gas school having been transferred to other heads	—1·96
4. Exclusion of provision for Signal equipment, the expenditure on this account being non-recurring	—3·74
Total	<u>12·36</u>

MAIN HEAD II.--

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.				
		Rs.	Rs.	Rs.	Rs.
ENGLAND—					
	(1) Educational and Instructional charges		6,00,000	8,00,000	8,00,000
	(2) Furlough allowances— Indian Army Service Corps		4,50,000	5,86,000	5,46,660
	(3) Miscellaneous Army charges—Supply and Transport . . . . .		..	27,000	26,670
	(4) Furlough allowances— Royal Army Service Corps		60,000	80,000	80,000
	(5) Stores for India—Re- mount		46,000	51,000	64,000
	(6) Veterinary—Furlough allowances and miscel- laneous expenditure		31,000	60,000	60,000
	(7) Arsenal—Furlough allowances and miscel- laneous expenditure		3,05,000	3,40,000	3,40,000
	(8) Pay and allowances of Lieutenants on ap- pointment to the Indian Medical Service . . . . .		..	..	..
	(9) Hospitals—Furlough allowances and miscel- laneous expenditure		10,00,000	12,93,000	13,20,000
	(10) Sterling Overseas pay		2,00,000	4,00,000	3,60,000
	(11) Leave and deputation salaries, etc.		13,00,000	13,33,000	14,66,670
	(12) Final pay and travel- ling expenses of civilians employed in the Army Department including Ordnance Factories in India, etc.		55,000	1,07,000	1,06,670
	TOTAL ENGLAND		40,47,000	50,77,000	51,70,670
	EXCHANGE ON ENGLISH EXPENDITURE		13,49,000	18,000	..
	TOTAL EXPENDITURE— MAIN HEAD II		6,92,86,060	6,57,09,000	7,22,32,850

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

The figure in the Budget Estimate, 1927-28 under England represents the equivalent of the sterling figure at 2s.=1 Re., while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s 6d.=Re. 1. The average rates are 1s. 6d.=Re. 1 for the Budget Estimate, 1927-28, 1s. 5 $\frac{1}{8}$ d.=1 Re. for the Revised Estimate, 1927-28 and 1s. 6d.=1 Re. for the Budget Estimate, 1928-29.

MAIN HEAD II.—

Numbers.		Accounts	Budget	Revised	Budget
1927.	1928.	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
RECEIPTS—					
India.					
Sub head A(i)—Education- al and Instructional Es- tablishments—					
Contributions received from the Dominion Governments for the training of their officers in the Staff College, Quetta.					
Sub-Head A (ii)—Army Education —					
(1) Receipts of Education- al institutions —					
(i) King George's Royal Military Schools			16,960		22,000
(ii) Lawrence Military Schools			60,000		84,420
(iii) Prince of Wales' Royal Indian Military College			1,10,500		1,22,500
(iv) Board of Examiners			8,500		8,500
(2) Recoveries for damag- ed library books			100		100
(3) Miscellaneous items			1,000		1,000
TOTAL SUB-HEAD A (ii) ..			1,97,060	1,97,000	2,38,520
TOTAL SUB-HEAD A			1,97,060	1,97,000	2,38,520
Sub-Head B—Indian Army Service Corps—					
(1) Miscellaneous receipts			8,850		6,260
(2) Credits for services rendered by Govern- ment Transport to M. E. S. and R. A. F. and Civil and other Depart- ments and individuals..			1,09,820		24,700
			1,18,670	59,000	30,960

ADMINISTRATIVE SERVICES—*contd.*

Numbers.

1927- 28.	1928- 29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
RECEIPTS—<i>contd.</i>					
Sub-Head C—Remount Dep'ts and Breeding Operations—					
(1)	Miscellaneous receipts		4,00,000		94,000
(2)	Receipts accruing from branding and covering fees . . . . .		..		8,500
TOTAL SUB-HEAD C			4,00,000	4,50,000	1,02,500
Sub-Head D—Indian Army Veterinary Corps—					
	Miscellaneous receipts . . . . .		..		..
Sub-Head E—Indian Army Ordnance Corps—					
	Miscellaneous receipts		14,550		10,000
	Recoveries on account of storage charges in res- pect of R. A. F. bombs held in deposit in ar- senals		80,000		66,270
TOTAL SUB-HEAD E.			94,550	94,000	76,270
Sub-Head G—Central Dis- posals Organisation—					
(1) Sale proceeds of stores—					
(a)	Obsolete stores and waste		31,70,600 (a)		26,73,000(c)
(b)	Surplus stores.		29,27,000 (b)		12,90,000(d)
(2) <i>Debit</i> —					
(a)	Credits transferred from Head (1) (a) to sub-heads concerned		31,70,600		26,73,000
(b)	Credits transferred from Head (1) (b) to sub-heads concerned		29,27,000		12,90,000
(3)	Miscellaneous receipts . . . . .		..		5,000
TOTAL SUB-HEAD G . . . . .			..	..	5,000
Made up of:—					
		(a) Rs.	(c) Rs.	(b) Rs.	(d) Rs.
(1)	Mechanical Transport stores including tyres	1,50,000	50,000	..	..
(2)	Mechanical Transport vehicles	1,50,000	1,50,000	..	..
(3)	Ordnance stores	16,00,000	7,63,000	21,00,000	3,86,000
(4)	Clothing stores	3,00,000	5,15,000	7,00,000	6,07,000
(5)	Ordnance Factory stores	9,70,600	10,00,000	97,000	20,000
(6)	Provisions . . . . .	..	1,80,000	10,000	4,000
(7)	Royal Air Force stores . . . . .	..	2,000	20,000	10,000
(8)	Farms Stores . . . . .	..	1,500	..	..
(9)	M. E. S. Stores . . . . .	..	11,500	..	1,50,000
(10)	R. I. M. Stores . . . . .	..	..	..	1,13,000
TOTAL		31,70,600	26,73,000	29,27,000	12,90,000

MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	[Rs.]
RECEIPTS—contd.					
Sub-Head H—Medical Services—					
(1)	Hospital stoppages from officers, etc.				
(2)	Credits for services rendered		3,25,000		3,50,000
(3)	Miscellaneous receipts				
TOTAL SUB-HEAD H			3,25,000	3,25,000	3,50,000
Sub-Head I—Military Accounts Offices—					
	Miscellaneous receipts		..	3,000	..
Sub-Head J—Ecclesiastical Establishments—					
	Miscellaneous receipts		..		2,430
Sub-Head K—Administration of Cantonments—					
(a)	Receipts from class A lands				
(b)	Receipts from class B lands under the direct control of Military Estates Officers		1,18,000		1,77,000
(c)	Govt. share of receipts from class B lands managed by Cantonment authorities		1,37,000		
(d)	Miscellaneous receipts		20,000		1,43,000
TOTAL SUB-HEAD K			2,75,000	2,75,000	3,20,000

ADMINISTRATIVE SERVICES—*concl'd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>concl'd.</i>					
Sub-Head L—Miscellaneous services under Master General of Supply—					
Minor Head (a) Grain-crushing Depôts and Flour Mills—					
					500
			
Miscellaneous receipts					
Minor head (b)—Inspectors of lethal weapons and general stores—					
				1,000	600
			..		
Miscellaneous receipts					
	
Receipts on account of hospital stoppages					
	
		1,000	1,100
Total Sub-Head L					
Sub-Head M—Miscellaneous services under A. G. in India					
	
	
Miscellaneous receipts					
Sub-Head N—Miscellaneous services under C. G. S.—					
Credits from the Posts and Telegraphs Department on account of depreciation value on the 1st April 1927 of the Telegraphic and Telephonic lines in the North-West Frontier taken over by that Department					
			3,74,000	4,09,000	..
TOTAL INDIA					
			17,84,280	18,13,000	11,26,780
Receipts in England—					
Fees in respect of King's India Cadets at the Royal Military College, Sandhurst					
		
Exchange					
		
TOTAL RECEIPTS—MAIN HEAD II					
			17,84,280	18,13,000	11,26,780

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—MEDICAL STORE DEPOTS AND WORK SHOPS				—4,51,740	..	—4,51,740	—4,52,000	..	—4,52,000	—7,39,040	..	—7,30,040
B.—INDIAN ARMY SERVICE CORPS..				2,42,070	..	2,42,070	2,22,000	1,000	2,21,000	2,31,260	..	2,31,200
C.—ORDNANCE AND CLOTHING FACTORIES				2,17,42,330	97,000	2,16,45,330	2,07,20,000	20,000	2,07,00,000	1,93,49,190	20,000	1,93,29,190
D.—GRASS FARMS				77,58,450	2,50,000	75,08,450	81,00,000	2,50,000	78,50,000	80,03,560	2,50,000	77,53,560
E.—DAIRY FARMS .				1,56,830	1,00,000	56,830	3,28,000	1,00,000	2,28,000	4,84,310	1,00,000	3,84,310
TOTAL INDIA				2,94,47,940	4,47,000	2,90,00,940	2,89,18,000	3,71,000	2,85,47,000	2,73,29,280	3,70,000	2,60,59,280
ENGLAND				74,39,000	..	74,39,000	85,87,000	..	85,87,000	90,38,660	..	90,38,660
EXCHANGE				24,79,670	..	24,79,670	30,000	..	30,000	..	..	..
TOTAL MAIN HEAD III				3,93,66,610	4,47,000	3,89,19,610	3,75,35,000	3,71,000	3,71,64,000	3,63,67,940	3,70,000	3,59,97,940

EXPLANATIONS.

Budget, 1928-29 is less than Budget, 1927-28 by Rs. 29·22 lakhs (net) due mainly to :—

	In lakhs of Rs.
(1) Smaller purchase of materials owing chiefly to reduction in demands on ordnance and clothing factories	18·77
(2) Less expenditure on temporary labour as a result mainly of reduction in demands on factories	8·40
(3) Larger credits from sale of obsolete stores and waste in factories	2·00
(4) Other items (net)	·05
	29·22

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
India.					
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.					
UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.					
MINOR HEADS—					
(1) Depot proper—					
350	402	1. Pay and allowances of permanent staff (other than conservancy)	3,48,180		4,06,000
		2. Administration charges	30,620		33,450
		3. Transportation charges	2,09,620		2,21,290
110	168	4. Pay and allowances of temporary staff (other than conservancy)	77,340		43,720
		5. Expenditure on buildings, etc., chargeable to 48—Army	8,330		15,700
		6. Material procured locally	19,27,510		16,21,000
		7. Imported materials—Customs duty. . . .	2,07,000		2,32,000
		8. Miscellaneous . . . .	..		..
		9. Deduct :—			
		Value of supplies made and services rendered to Local Governments, Non-Military institutions, etc., and also to Royal Air Force, Royal Indian Marine and Military Engineer Services	34,04,200		34,00,000
		TOTAL	—5,95,600		—8,26,840
		Carried over	—5,95,600		—8,26,840

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

III-A.—Medical Store Depots and Workshops.—There are 5 medical store depots at Calcutta, Madras, Bombay, Rangoon and Lahore. They are responsible for the supply of all medical stores to medical and veterinary institutions of the army in India and the Royal Indian Marine, as well as for the equipment of field medical units. They are also responsible for the supply on payment of medical and veterinary stores to Government. Further, they undertake the repair of surgical instruments both for military and civil institutions; and the depots at Madras and Bombay manufacture pharmaceutical preparations on a large scale. They are administered, not by Army Headquarters, but by the Director General, I. M. S., who is under the Department of Education, Health and Lands.

2. Budget, 1928-29 is less than Budget, 1927-28 by Rs. 2·87 lakhs. The following are the chief causes of variation :—

	In lakhs of Rs.
(1) Depot Proper—	
<i>Decreases—</i>	
(1) Decrease due to smaller purchase of stores	3·07
(2) Less expenditure on temporary establishment on account of reorganisation	·34
	3·41
<i>Increases—</i>	
(1) Larger expenditure on the permanent establishment employed in the medical store depots on account of reorganization	·58
(2) Increase due to furniture required for a new office under construction at Rangoon	·03
(3) More expenditure on transportation of stores consequent on the increased purchase of stores from England in 1928-29	·12
(4) More expenditure on buildings, based on departmental requirements	·07
(5) Excess due to larger purchase of stores from England	·25
(6) Decrease in receipts due to rounding off in lakhs	·04
	1·09
Net decrease (1) depot proper, carried over	2·32

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
		Brought forward .		—5,95,600	—8,26,840
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concl'd.					
MINOR HEADS—					
(2) Workshops—					
(a) Other than power—					
11	13	1. Pay and allowances of permanent staff (other than conser- vancy)		71,800	50,320
		2. Administration charg- es		1,620	1,440
35	93	3. Pay and allowances of temporary staff (other than conser- vancy)		37,340	24,670
		4. Expenditure on buildings, etc., charge- able to 48—Army .		36,510	25,160
		5. Miscellaneous . . .		..	..
		6. Deduct :—			
		1. Value of receipts for services rendered and supplies made to Local Govern- ments, Non-Mili- tary institutions, etc., Royal Air Force, Royal Indian Marine and Military Engineer Services		10,930	10,000
		2. Receipts from sales of scrap and bye-products		13,460	12,000
22	13	(b) Power charges . . .		20,980	8,210
				1,43,860	87,800
TOTAL SUB-HEAD A. .				—4,51,740	—4,52,000
					—7,39,040

ESTABLISHMENTS—*contd.*

EXPLANATIONS.		[In lakhs of Rs.]
	Brought forward	2·32
<i>Decreases—</i>		
(2) Workshops—		
(1) Less expenditure on permanent establishment due to reorganisation	·21	
(2) Less expenditure on temporary establishment due to re-organization	·13	
(3) Smaller expenditure on buildings, based on departmental requirements	·11	
(4) Less expenditure on establishment (power charges) due to reorganisation	·12	
		·57
<i>Increase—</i>		
(1) Smaller receipts anticipated		·02
Net decrease (2) workshops		·55
Net decrease sub-head A		2·87

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927 28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B—I: A. S. CORPS.					
(UNDER CONTROL OF THE QUARTER-MASTER GENERAL.)					
MINOR HEAD (a)—BAKERIES.					
Detailed heads—					
1,021	1,021	(1) Pay and allowances of Indian establishment	2,53,810		2,51,260
		(2) Money compensation in lieu of rations	1,920		150
		(3) Kit and clothing allowances	1,400		1,300
		(4) Incidental and miscellaneous expenses	6,640		10,040
		(5) <i>Deduct</i> Probable savings	25,000		35,000
TOTAL MINOR HEAD (a)			2,38,770	2,19,000	2,27,750
MINOR HEAD (b)—BUTCHERIES.					
Detailed heads—					
18	18	(1) Pay and allowances of Indian Establishment	2,700		2,700
		(2) Money compensation in lieu of rations . . . . .	..		150
		(3) Kit and clothing allowances	500		450
		(4) Incidental and miscellaneous expenses	100		210
TOTAL MINOR HEAD (b)			3,300	3,000	3,510
TOTAL SUB-HEAD B			2,42,070	2,22,000	2,31,260

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Minor Head (a).—Bakeries.—See explanations on page 99.

Minor Head (b).—Butcheries.—See explanations on page 99.

A larger cut for probable savings under minor head (a) has been made in Budget, 1928-29 on the basis of current and past actuals. Other variations are small.

MAIN HEAD III.—MANUFACTURING

Numbers.	Accounts,	Budget	Revised	Budget
1927- 1928-	1926-27.	Estimate,	Estimate,	Estimate,
28. 29.		1927-28.	1927-28.	1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.				
(UNDER CONTROL OF THE MASTER-GENERAL OF SUPPLY.)				
MINOR HEADS.				
Revenue—				
1,048 1,048.	(1) Pay and allowances of permanent staff	28,69,250		30,41,260
	(2) Administration charges	3,43,620		3,93,000
	(3) Transportation charges	5,00,040		3,50,000
	(4) Expenditure on buildings, etc., not chargeable to Capital Account	6,71,400		9,53,710
	(5) Pay and allowances of temporary staff (including all temporary labour)	65,70,420		57,63,350
	(6) Depreciation (transferred to Capital)	14,96,380		15,59,740
	(7) Imported Material—Customs duty, wharfage, landing, shipping and inland freight charges	12,69,700		13,74,080
	(8) Material procured locally	83,82,840		74,65,160
	(9) Miscellaneous . . . . .	..		..
		<u>2,21,03,650</u>		<u>2,09,00,300</u>
(10)	Deduct :—			
	(a) Value of purchases or of work done by Ordnance Factories, the cost of which is included under head I, Capital—			
	(i) New grant			4,82,520
	(ii) Depreciation	5,38,000		10,26,900
	(iii) Loose plant			1,00,000
	(b) Value of obsolete stores, scrap and manufacture waste sold and other miscellaneous credits	9,70,600		11,73,900
	(c) Value of work done for non-Military departments or private bodies and Royal Air Force and Royal Indian Marine	5,03,000		2,34,630
		<u>20,11,600</u>		<u>30,17,950</u>
	TOTAL	<u>2,00,92,050</u>		<u>1,78,82,350</u>
	Carried over	<u>2,00,92,050</u>		<u>1,78,82,350</u>

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

III. C.—*Ordnance and Clothing Factories—*

Ordnance Factories.—There are seven Ordnance Factories, with a Superintendent over each, controlled by the Director of Ordnance Factories and Manufacture under the Master General of Supply. They were formed with the object of supplying guns, rifles, ammunition and connected equipment to troops, and are organised in peace in such a way that they may be ready for expansion in war. The detailed functions of each Factory are given below :—

- (1) Metal and Steel Factory, Ishapore—Production of steel for guns and shell, of metal for Q. F. and small arms ammunition, fuzes, etc., of steel bars and rods; of shell fuzings; and of Q. F. cartridge cases.
- (2) Gun and Shell Factory, Cossipore—Production of guns up to 18 pdr., howitzers, up to 4.5", and their components; and machinery of shells, fuzes, primers and miscellaneous stores.
- (3) Rifle Factory, Ishapore—Production of rifles and their components and repair of machine guns and manufacture of machine gun components required for the purpose.
- (4) Ammunition Factory, Kirkee—Production of small arms and pistol ammunition and filling of shell, fuzes and primers.
- (5) Gun-carriage Factory, Jubbulpore—Manufacture of field artillery carriages and vehicles, general service wagons, transport carts and various miscellaneous articles.
- (6) Harness and Saddlery Factory, Cawnpore—Manufacture of harness, saddlery, accoutrements, and leather of various sorts.
- (7) Cordite Factory, Aruvankadu—Production of cordite and gun cotton.

Clothing Factories.—There are 2 army clothing factories at Shahjahanpore and Madras with a chief ordnance officer and assistant works manager at the head respectively. They are administered by the Director of Ordnance Factories and Manufacture under the Master General of Supply. The functions of the army clothing factories are to manufacture garments required by British and Indian troops and followers. Materials for manufacture of garments are obtained from England or are purchased in India. Textiles are purchased in India mostly through the stores department under the department of industries. The Shahjahanpore factory was opened during the war and has been retained owing to the cheapness of labour at the station. The major portion of the manufacture of garments is done in this factory. Requirements in excess of the output of the 2 factories are obtained through contractors. The factories have recently been reorganized and brought into line with the ordnance factories. The budget heads for clothing and ordnance factories have also been amalgamated.

2. Budget, 1928-29 is less than Budget, 1927-28 by Rs. 23.93 lakhs, due to the following variations :—

<i>Decreases—</i>	In lakhs of Rs.
(1) Decrease due to increased provision under minor head (7) and to the fact that rail charges on stores purchased will be debited to the purchase grant	1.50
(2) Decrease in temporary staff due to reduction of orders on Factories	8.07
(3) Smaller purchase of Stores, due to reduction of orders on Factories	9.18
(4) Larger credits on account of provision for adjustment of cost of machinery purchased locally	10.71
(5) Increase in the sale proceeds of obsolete stores, etc., based on previous actuals	2.03
(6) Capital, based on smaller departmental requirements and forecast of credits into the Factories' Depreciation Grant	1.83
<i>Increases—</i>	—
(1) Provision for increased basic pay of officers, promotion to higher ranks and increments	1.72
(2) Larger expenditure for new scheme of vocational training in Ordnance Factories . . . . .	.49
(3) Additional expenditure on repairs to buildings and on establishment	2.82
(4) Decrease due to assessment of depreciation charges at sanctioned percentages . . . . .	.64
(5) Increase due to provision of transportation charges	1.04
(6) Decrease in value of work done for Non-Military Departments, etc., based on Departmental anticipation	2.68
	9.39
	—23.93
	M

MAIN HEAD III.—MANUFACTURING

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		2,00,92,050		1,78,82,350
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— concl'd.				
MINOR HEADS				
Capital—				
1. Land, Works, plant and other stores chargeable to Capital—				
(a) Financed from new grants—				
(i) Expended by Military Engineer Services		11,52,870		10,93,320
(ii) Expended by Ordnance and Clothing Factories		3,97,410		3,73,520
(b) Financed from Depreciation—				
(i) Expended by Military Engineer Services		4,81,120		5,32,840
(ii) Expended by Ordnance and Clothing Factories		6,77,880		9,22,900
(iii) By purchase in England		1,87,380		1,04,000
(c) Deduct Probable savings		1,00,000
(d) Loose plant		1,00,000		1,00,000
(e) Stock
2. Deduct Depreciation—				
(a) Buildings		5,41,170		5,86,540
(b) Machinery		9,55,210		9,73,200
3. Add—Transfer to Depreciation Reserve Fund				
		1,50,000		..
TOTAL		16,50,280		14,66,840
TOTAL SUB HEAD C.		2,17,42,330	2,07,20,000	1,93,49,190

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
SUB-HEAD D.—GRASS FARMS.		Rs.	Rs.	Rs.	Rs.
(UNDER CONTROL OF THE MASTER-GENERAL OF SUPPLY.)					
MINOR HEADS.—					
Revenue—					
322	322				
		1. Administration charges	12,34,940		12,78,290
		2. General Standing Charges	2,76,510		2,53,530
		3. Depreciation (transferred to Capital)	1,17,680		1,08,830
		4. Farms production charges	18,67,450		19,06,250
		5. Purchase of fodder	35,67,540		36,77,690
		6. Miscellaneous charges financed from revenue	6,68,650		7,60,700
		7. Imported material—Customs duty	..		630
		8. <i>Deduct—</i>			
		(i) Value of cash receipts from sales of fodder to officers and others	32,400		57,590
		(ii) Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits	1,86,480		1,69,340
		(iii) Sale proceeds of condemned buildings and articles, castings, etc.	5,440		5,430
		TOTAL	75,08,450		77,53,560
Capital—					
		1. Land, Works, plant and animals—			
		(a) Financed from New Grants—			
		(i) Expenditure in India	..		..
		(b) Financed from Depreciation Fund—			
		(i) Expenditure in England	11,530		30,890
		(ii) Expenditure in India	51,370		1,53,210
		(c) Financed from Okara Farm profits—			
		(i) Expenditure in India	2,50,000		2,50,000
		2. <i>Deduct—</i> Depreciation—			
		(a) Buildings	33,600		33,590
		(b) Plant and Machinery	71,000		57,290
		(c) Animals	13,080		17,950
		3. <i>Deduct—</i> Transfer from Depreciation Reserve Fund.	54,780		75,270
		TOTAL	2,50,000		2,50,000
		TOTAL SUB-HEAD D	77,58,450	81,00,000	80,03,560

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Head III-D.—Grass Farms.—There are 43 grass farms distributed among 10 administrative circles, all under the control of the Director of Farms attached to the Master General of Supply Branch at Army Headquarters. The functions of the grass farms are (i) to provide fodder for all Government animals in cantonments and elsewhere and (ii) to maintain war reserves of fodder according to sanctioned scales. The operations of these farms consist of growing or purchasing and stacking supplies for annual consumption, and also of stacking and baling the war reserves. The Farms Department have also started experimental vegetable gardens for producing vegetables for British troops.

2. Budget, 1928-29 is more than Budget, 1927-28 by Rs. 2.45 lakhs chiefly due to :—

	In lakhs of Rs.	
<i>Increases—</i>		
(1) Annual increments of pay of establishments	•39	
(2) Increased expenditure in travelling allowances and incidental and miscellaneous expenses, based on past actuals and departmental requirements	•19	
(3) Provision for leave passage concessions of army, civil and warrant officers	•25	
(4) Increased provision for harvesting and crop cultivation due to the fact that grass farms will produce 2,298 tons more fodder than in 1927-28	•32	
(5) Larger provision for rent of land leased by the military farms department	•40	
(6) Increased expenditure on baling, bunding and weeding	•16	
(7) Larger purchase of fodder due to 2,658 tons extra fodder to be purchased by the farms department during 1928-29	•97	
(8) Increased provision for godown stores	•65	
(9) Smaller realisation from rents, grazing, cattle trespass fines, etc.	•17	
	<hr/>	3.50
<i>Decreases—</i>		
(1) Smaller expenditure under general standing charges based on past actuals	•23	
(2) Smaller provision for depreciation, due to revaluation of capital	•09	
(3) Less expenditure on account of hired transport	•32	
(4) Smaller expenditure under manure, based on departmental requirements	•16	
(5) Larger cash receipts from sales of fodder to officers and others	•25	
	<hr/>	1.05
Net increase		<hr/> <hr/> 2.45

MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—DAIRY FARMS. (UNDER CONTROL OF THE MASTER GENERAL OF SUPPLY.)					
MINOR HEADS—					
Revenue—					
327	327		9,68,000		9,61,430
			1,20,530		1,12,560
			1,29,620		1,58,050
			18,21,550		13,84,100
			..		4,25,000
			1,07,200		1,20,240
			..		1,400
			27,92,720		24,82,320
			2,79,950		2,74,450
			17,400		21,700
			56,830		3,84,310
Capital—					
		
			..		4,600
			61,900		1,89,370
			1,00,000		1,00,000
			36,600		39,060
			12,720		17,640
			80,300		1,01,350
			67,820		35,920
			1,00,000		1,00,000
			1,50,850	3,28,000	4,84,310
			2,94,47,940	2,89,18,000	2,73,29,280

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Head III-E.—Dairy Farms.—There are 27 dairy farms at the following stations :—

Peshawar, Rawalpindi, Sargoda, Matsanabad, Sialkot, Camba, Lahore Cantonment, Jallo, Dalhousie, Jullundur, Ferozepore, Ambala, Kasauli, Dagshai, Sabathu, Jutogh, Quetta, Bannu (with temporary branches at Razmak, Manzai and Dera Ismail Khan), Allahabad, Cawnpore, Deolali, Agra, Lucknow, Jubbulpore, Mhow, Kirkee and Belgaum.

The dairy farms are distributed among 2 administrative circles, *viz.*, northern and southern with headquarters at Lahore and Jubbulpore. They are administered at army headquarters by the Director of Farms, under the Master General of Supply. The object of the dairies is to provide pure dairy produce for hospitals and for officers and soldiers and their families in general. They were instituted with the idea of providing pure milk and butter for British troops in the interests of their health and the efficiency of the army. The dairies run on a commercial basis, recouping all their expenditure out of the proceeds of sale of produce.

2. Budget, 1928-29 is more than Budget, 1927-28 by Rs. 3.27 lakhs and the following are the principal causes of variations :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Heavier transportation charges	·15
(2) Larger provision for depreciation of capital buildings, machinery, animals, etc., due to revaluation	·28
(3) Smaller cash receipts from sales to officers and others due to dairy produce supplied by dairy farms to military hospitals being treated as free issues	3·10
(4) Larger expenditure under miscellaneous items	·03
<i>Decreases—</i>	— 3·56
(1) Smaller provision under pay and allowances of farms establishment	·03
(2) Savings under incidental and miscellaneous expenses	·06
(3) Savings in general standing charges on account of accommodation, plant and machinery	·08
(4) Smaller provision for production charges, for ice, salt and other manufacturing articles and also for hire of cattle and purchase of dairy produce	·12
	— ·29
Net increase	3·27

MAIN HEAD III.—MANUFACTURING

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
(1) Stores for India—				
(a) Medical		10,35,000	12,00,000	17,33,330
(b) Ordnance and Cloth- ing Factories		13,49,000	73,34,000	72,32,000
(c) Military Farms (Grass)		23,000	16,000	20,000
(d) Military Farms (Dairy)		31,000	36,000	52,000
(2) Ordnance Factories.—				
Miscellaneous expendi- ture		1,000	1,000	1,330
TOTAL ENGLAND		74,39,000	85,87,000	90,38,660
Exchange		24,79,670	30,000	..
TOTAL EXPENDITURE—MAIN HEAD III		3,93,66,610	3,75,35,000	3,63,67,940

ESTABLISHMENTS.—*contd.***EXPLANATIONS.**

The figures in the Budget Estimate, 1927-28 under England represent the equivalents of the sterling figures at 2s. = 1 R. while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d. = 1 R. The average rates are 1s 6d = 1 R. for the Budget Estimate, 1927-28, 1s. 5½d = 1 R. for the Revised Estimate, 1927-28 and 1s. 6d. = 1 R. for the Budget Estimate, 1928-29.

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*concl'd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
India				
Sub-Head A.—Medical Store Depots and Workshops—				
Receipts from sale of surplus stores	
Sub-Head B.—Indian Army Service Corps—				
Miscellaneous receipts	1,000	
Sub-Head C.—Ordnance and Clothing Factories—				
Receipts from sale of surplus stores		97,000	20,000	20,000
Sub-Head D.—Grass Farms—				
Miscellaneous receipts	
Portion of Okara Farm profits		2,50,000	2,50,000	2,50,000
Sub-Head E.—Dairy Farms—				
Miscellaneous receipts	
Portion of Okara Farm profits		1,00,000	1,00,000	1,00,000
TOTAL INDIA		4,47,000	3,71,000	3,70,000
Receipts in England	
Exchange	
TOTAL RECEIPTS MAIN HEAD III		4,47,000	3,71,000	3,70,000

MAIN HEAD IV.—ARMY HEADQUARTERS.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—ARMY HEAD- QUARTERS . . .				74,37,650	..	74,37,650	79,32,000	..	79,32,000	80,34,920	..	80,34,920
B.—STAFF OF COM- MANDS . . .				38,87,460	..	38,87,460	36,70,000	..	36,70,000	33,51,870	..	33,51,870
C.—STAFF OF DIS- TRICTS AND BRI- GADES . . .				86,77,580	..	86,77,580	87,05,000	..	87,05,000	87,09,560	..	87,09,560
TOTAL INDIA				2,00,02,690	..	2,00,02,690	2,03,07,000	..	2,03,07,000	2,00,96,350	..	2,00,96,350
ENGLAND . . .				7,00,000	..	7,00,000	10,40,000	..	10,40,000	9,87,000	..	9,87,000
EXCHANGE . . .				2,33,330	..	2,33,330	3,000	..	3,000	..	..	..
TOTAL MAIN HEAD IV				2,09,36,020	..	2,09,36,020	2,13,50,000	..	2,13,50,000	2,10,83,350	..	2,10,83,350

FOR THE YEAR 1928-29.

MAIN HEAD IV.—ARMY HEADQUARTERS,

EXPLANATIONS.

Definition and Composition of "The Staff".—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for tour of regimental duty, in order that he may keep in touch with regimental work, which it is essential that he should do. Moreover, no staff officer is trained solely for duty with one of the branches of the Staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation, and the functions of the several branches.*—The staff 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 Supply 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, clothing, armaments, ammunition, equipment, general stores and material, and reserves of these articles, with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, armaments, military works, equipment and ordnance stores, with the remount and veterinary services and with garrison and regimental institutes. Since the great war the responsibilities of the Quartermaster-General's Branch have increased to a far greater extent than those of any other branch of the staff. 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, clothed and mounted directly by Government, instead of under regimental arrangements.

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

- (i) Ordnance Factories and Manufacture.
- (ii) Artillery.
- (iii) Farms.
- (iv) Contracts.

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

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Directorate of Artillery deals with design, including questions of research and experiment, scales of equipment, initial provision and allotment of all armament and ammunition, equipment and technical stores of the various branches of the service; also with inspection, and maintenance of such stores.

(iii) The Directorate of Farms is responsible both in peace and war for organising the whole supply of fodder, other than that drawn by local requisitions in the field and for a part of the supply of dairy produce required.

(iv) The Directorate of Contracts deals with the central purchase of foodstuffs, coal, oil petrol, paints, varnishes, etc., machinery, engineering stores, etc., maintains statistics, reviews local purchases; investigates most economical sources of supply and possibilities of obtaining stores in India in consultation with Indian Stores Department.

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 technical advisers, of whom the most important is the Major General, Royal Artillery. The duties of the officer are to inspect and co-ordinate the training of the artillery arm and to render advice to the General Staff Branch on technical questions connected with the administration of the arm and its employment in war. The officer is attached to the General Staff Branch. The appointment of the Major General Cavalry shown in the Budget, 1927-28 has since been abolished.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the allocation of duties is in exact correspondence. There are of course certain differences, one being that the lower the formation, the fewer in number are the appointments and the lower is their grading; further, 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 charges of Commanders and their staffs including their personal staffs.

Budget, 1928-29 is more than that of 1927-28 by Rs. 1.47 lakhs due to the following causes:—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Larger debits from the civil department anticipated for printing and stationery supplies for the army	3.71
(2) Payment of rent to the public works department for army headquarters building at old Delhi . . . . .	.10
(3) Transfer of army translation section from head II . . . . .	.39
(4) Transfer of provision for transportation and other charges of Sandhurst candidates from head II . . . . .	.21
(5) Pay and allowances of officers . . . . .	.77
(6) Other causes . . . . .	.77
	5.95
<i>Decreases—</i>	
(1) Omission of provision for miscellaneous expenditure connected with war commitments of old Indian munitions board . . . . .	.50
(2) Transfer of provision for telephone charges to head VII	3.02
(3) Less provision for clerical establishment . . . . .	.96
	4.48
	1.47

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA					
SUB-HEAD A.—ARMY HEADQUARTERS.					
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.—					
(Under the Control of the Assistant Military Secretary Personal.)					
Detailed heads—					
1	1	(1) Pay and allowances of Commander-in-Chief	1,01,530		1,01,530
		(2) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the Personal Staff of Commander-in-Chief—			
1	1	(a) Assistant Military Secretary	19,380		19,380
1	1	(b) Surgeon	17,880		18,850
2	2	(c) Aides-de-Camp, British	24,710		26,640
1	1	(d) Aide-de-Camp, Indian	5,450		5,520
		(e) Staff pay of Aide-de-Camp, Indian, unseconded	600		600
		(3) Pay and allowances of personal assistants, clerks and office servants—			
1	1	(a) Personal assistant	10,560		9,540
1	1	(b) Clerks, first division	4,690		4,840
3	3	(c) Clerks, second division	7,780		8,070
3	3	(d) Office servants	590		600
		(4) Tour expenses of Commander-in-Chief	1,50,000		1,50,000
		(5) Incidental and miscellaneous allowances and expenses	10,360		11,220
		(6) Provision for expenditure to be sanctioned by the Commander-in-Chief under his powers of sanction	50,000		50,000
TOTAL MINOR HEAD (a)			4,03,530	3,77,000	4,06,790
Carried over			4,03,530	3,77,000	4,06,790

STAFF OF COMMANDS, ETC.—*contd.*—

EXPLANATIONS.

Minor Head (a)—Commander-in-Chief and Personal Staff.—The increase of R .03 lakh in Budget, 1928-29 over Budget, 1927-28 is due to :—

	Rs.
(1) Larger provision on account of the appointment of Surgeon being held by a Major in place of a Captain . . . . .	.01
(2) Increased provision on account of the appointment of A. D. C. being held by a married officer . . . . .	.02
	<u>.03</u>

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.

1927- 28.	1928- 29.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	4,03,530	3,77,000	4,06,790
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>					
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.					
(Under the Control of the Military Secretary to H. E. the Viceroy.)					
Detailed Heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)—					
(a) British officers—					
1	1	(i) Military Secretary	22,590		22,630
6	6	(ii) Aides-de-Camp (British)	70,030		74,020
2	2	(b) Indian officers (Aides-de-Camp).	10,960		12,360
(2) Incidental and miscellaneous expenses .					
..					
TOTAL MINOR HEAD (b) .			1,03,580	1,04,000	1,09,010
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.					
(Under the Control of the Military Secretary, Army Headquarters.)					
Detailed heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—					
1	1	(a) Military Secretary .	34,440		34,440
1	1	(b) Deputy Military Secretary .	25,050		25,000
2	2	(c) Assistant Military Secretaries .	37,740		37,750
1	1	(d) Officer Supervisor (Civilian) .	12,000		12,600
<i>Deduct—Probable savings</i> .					
5,460 .					
(2) Pay and allowances of Superintendents, clerks and office servants—					
3	3	(a) Superintendents .	23,930		24,720
10	10	(b) Clerks, first division .	43,940		53,300
18	18	(c) Clerks second division .	39,150		51,440
24	24	(d) Office servants .	5,080		5,320
(e) Temporary Establishments .					
11,000 .					
(3) Incidental and miscellaneous expenses .					
33,770 .					
TOTAL MINOR HEAD (c) .			2,80,640	2,69,000	2,78,340
Carried over .			7,67,750	7,50,000	7,94,140

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

Minor Head (b).—Personal Staff of Governor General.—The increase of Rs. .05 lakh in Budget, 1928-29 over Budget, 1927-28 is chiefly due to the A. D. C. and one of the Indian officers being of a higher rank than in the previous year.

Minor Head (c).—Military Secretary's Branch.—The increase of Rs. .16 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is due to the anticipated increase in establishment which may be sanctioned during the year.

MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward		7,67,750	7,50,000	7,94,140
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>						8,97,910
MINOR HEAD (A)—GENERAL STAFF BRANCH.—						
(Under the Control of the Chief of the General Staff.)						
Detailed Heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—						
1	1	(a) Chief of the General Staff		54,960		54,960
1	1	(b) Deputy Chief of the General Staff		34,380		34,380
2	2	(c) Directors, Colonels on the Staff		57,600		57,600
4	5	(d) General Staff Officers, first grade		1,00,080		1,24,620
12	11	(e) General Staff Officers, second grade		2,25,960		2,07,120
13	13	(f) General Staff Officers, third grade		1,72,380		1,75,520
1	1	(g) Aide-de-Camp		12,480		12,480
1	..	(h) Inspector, Cavalry, Major-General		34,860		..
1	1	(i) Major-General, Royal Artillery		34,380		34,380
1	1	(j) Colonel on the Staff, Royal Engineers		28,800		27,840
1	1	(k) Signal Officer-in-charge		27,420		28,800
1	1	(l) Officers graded as General Staff Officers, first grade		25,020		24,540
3	2	(m) Officers graded as General Staff Officers, second grade		57,960		41,570*
2	2	(n) Officers graded as General Staff Officers, third grade		28,440		27,960
..	..	(o) Cipher officers (Staff pay)		1,800		1,800
1	1	(p) Officer Supervisor (Civilian)		12,000		25,200
1	1	(q) Tank Engineer		12,060		9,600
..	4	(r) Army Translation Officers		..		29,430
..	1	(s) Inspector, Physical Training		..		25,020
		Deduct—Probable savings		46,000		46,000
46	49	Carried over		8,74,580		8,96,820
				7,67,750	7,50,000	7,94,140

* Includes provision for an additional Attached Officer for the period from March to 10th July 1928.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS,

Minor Head (d). General Staff Branch.—The increase of Rs. 56 lakh in Budget, 1928-29 over Budget, 1927-28 is mainly due to the following causes:—

	In lakhs of Rs.
<i>Increases.</i>	
(1) Transfer of the Army Translation Section from Belgaum from Head II	39
(2) Transfer of the provision for the appointment of Inspector of Physical Training from Head II	25
(3) Larger provision for incidental and miscellaneous expenses	05
(4) Annual increments, etc.	05
(5) Anticipated increase in establishment by one Officer Supervisor and a clerk	16
	90
<i>Decrease.</i>	
(6) Reduction of the appointment of Major-General, Cavalry,	34
	56

MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.		Accounts,	Budget	Revised	Budget,
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
		Brought forward .	7,67,750	7,50,000	7,94,140
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>			8,74,580		8,96,820.
MINOR HEAD (d)—GENERAL STAFF BRANCH—<i>contd.</i>					
		Detailed Heads— <i>contd.</i>			
		(2) Pay and allowances of Superintendents, clerks and office servants—			
6	6	(a) Superintendents .	49,440		49,440
27	28	(b) Clerks, first division	1,07,670		1,08,430
42	41	(c) Clerks, second division	87,320		94,920
		(d) Temporary establishment	13,200		18,920
2	3	(e) Technical clerk .	8,890		11,960
69	69	(f) Office servants .	14,360		14,460
—	5	(g) Establishment for the Army Translation Section .	..		10,420
		(3) Tour expenses of the C. G. S. .	15,000		15,000
		(4) Incidental and miscellaneous allowances and expenses including cost of maps and special grants for Intelligence Branch and Intelligence duties	2,29,660		2,35,500
16	16	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation			
			63,280		63,940
TOTAL MINOR HEAD (d)			14,63,420	14,49,000	15,19,810
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.					
		(Under the Control of the Adjutant General in India.			
		Detailed Heads—			
		(1) Pay and allowances including ssyce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent—			
		(i) <i>A. G.'s Branch proper.</i>			
1	1	(a) Adjutant-General .	48,960		48,960
1	1	(b) Deputy Adjutant-General and Director .	34,380		34,380
1	1	(c) Director .	28,800		28,800
5	5	(d) Assistant Adjutant-Generals	1,24,500		1,25,100
Carried over			2,36,640		2,37,240
			22,31,170	21,99,000	23,13,950

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (c)—Adjutant-General's Branch.—The decrease of Rs. 10 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is chiefly due to the omission of provision for temporary establishment in Judge Advocate General's Office.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward		22,31,170	21,99,000	23,13,950
				2,36,640		2,37,240
SUB-HEAD A.—ARMY HEADQUARTERS—contd.						
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH—contd.						
Detailed Heads—contd.						
(i) <i>A. G.'s Branch proper.</i>						
8	7	(e) Deputy Assistant Adjutant-Generals		1,50,420		1,31,880
—	1	(f) Deputy Assistant Director Pay and Pensions				13,200
1	1	(g) Staff Captain		14,460		14,460
3	3	(h) Officer Supervisor (Civilian)		36,000		37,800
				4,37,520		4,34,580
(ii) <i>Medical Directorate.</i>						
1	1	(a) Director of Medical Services		38,940		38,400
1	1	(b) Deputy Director of Medical Services		30,540		32,340
2	2	(c) Directors (Medical)		58,680		59,940
1	1	(d) Assistant Directors of Medical Services		26,340		28,140
2	2	(e) Deputy Assistant Directors of Medical Services		31,200		33,480
1	—	(f) Consulting Dermatologist		26,400		..
—	1	(g) Assistant Director of Pathology . . . . .		..		27,600
1	1	(h) Chief Lady Superintendent		9,000		9,000
1	1	(i) Additional Medical Officer for Army Headquarters Establishments		13,800		18,120
1	1	(j) Officer Supervisor		12,000		12,600
				2,46,900		2,59,620
(iii) <i>Office of Judge Advocate General.</i>						
1	1	(a) Judge Advocate-General		29,610		29,520
2	2	(b) Assistant Judge Advocate-General		39,600		39,120
1	—	(c) Staff Captain to Judge Advocate-General		14,460		..
				83,670		68,640
		Carried over		6,84,420		6,94,200
				22,31,170	21,99,000	23,13,950

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
Brought forward			22,31,170	21,99,000	23,13,590
SUB HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			6,84,420		6,94,200
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH— <i>contd.</i>			83,670		68,640
Detailed Heads— <i>concl'd.</i>					
—	1	(d) Deputy Assistant Judge Advocate General . . . . .	..		12,390
—	1	(e) Officer Supervisor . . . . .	..		12,600
35	36		83,670		93,630
			7,68,090		7,87,830
Deduct—Probable savings			33,000		39,000
			7,30,090		7,48,830
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>A. G.'s Branch proper.</i>					
11	11	(a) Superintendents	91,600		91,920
31	31	(b) Clerks, first division	1,32,940		1,33,610
52	52	(c) Clerks, second division	1,07,440		1,12,430
(d) Temporary establishment			23,000		10,900
62	62	(e) Office servants	14,090		14,470
(ii) <i>Medical Directorate.</i>					
4	4	(a) Superintendents	32,970		33,600
18	18	(b) Clerks, first division	66,350		68,620
35	35	(c) Clerks, second division	76,500		78,100
31	31	(d) Office servants	6,440		7,400
(iii) <i>J. A. G.'s Office.</i>					
1	—	(a) Superintendent	8,400		..
2	2	(b) Clerks, first division	6,240		6,530
5	5	(c) Clerks, second division	11,100		11,110
7	7	(d) Office servants	1,360		1,400
(e) Temporary Establishments			24,780		..
(3) Miscellaneous establishments—					
(i) <i>A. G.'s Branch proper.</i>					
(a) Depot at Summer Hill for clerks			540		..
(ii) <i>Medical Directorate.</i>					
(a) Depot at Summer Hill for clerks					540
1	1	(b) Assistant Surgeon in charge of Army Headquarters Establishment	8,400		8,400
1	1	(c) Hospital Establishment	6,000		6,000
Carried over			13,48,240		13,33,860
			22,31,170	21,99,000	23,13,950

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers, 1927-1928- 28. 29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
	Brought forward .			
SUB-HEAD A—ARMY HEADQUARTERS—<i>contd.</i>		22,31,170	21,99,000	23,13,950
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH.—<i>concl'd.</i>		13,48,240		13,33,860
(d) Establishment for Army Headquarters dispensary				
(e) Equipment, etc., for Army Headquarters dispensary and consulting room		9,560		9,560
(4) Incidental and miscellaneous allowances and expenses—				
(i) A. G.'s Branch proper		64,880		65,000
(ii) Medical Directorate		40,320		44,720
(iii) J. A. G.'s office		4,690		4,600
TOTAL MINOR HEAD (e)		14,67,690	14,70,000	14,57,740
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.— (Under the Control of the Quartermaster General in India.)				
Detailed Heads—				
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—				
1 1 (a) Quartermaster-General		48,960		48,960
1 1 (b) Deputy Quartermaster-General		34,380		34,380
1 1 (c) Deputy Assistant Quartermaster-General		17,280		18,840
1 1 (d) Officer Supervisor		12,000		12,000
<i>Movements and Quartering Directorate.</i>				
1 1 (e) Deputy Director		25,020		24,540
.. .. (f) Assistant Quartermaster-Generals . . . . .		..		..
2 2 (g) Deputy Assistant Quartermaster-Generals		36,120		37,680
.. 1 (h) Staff Captain (temporary) . . . . .		..		12,420
2 2 (i) Officer Supervisor (Civilian)		24,000		25,200
1 1 (j) Railway Concentration Officer		20,490		20,570
<i>Supply and Transport Directorate.</i>				
1 1 (k) Director		33,420		33,900
2 2 (l) Deputy Directors		53,880		63,880
3 3 (m) Assistant Directors		75,060		77,100
2 2 (n) Deputy Assistant Directors		36,720		39,360
1 1 (o) Inspector of Messing		18,360		18,360
Carried over		4,35,690		4,67,190
		36,98,860	36,69,000	37,71,690

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head IV-(f). Quartermaster General's Branch.—The increase of Rs. 1 lakh in Budget, 1928-29 over Budget, 1927-28 is mainly due to the following causes :—

	In lakhs of Rs.
(1) Creation of appointments of one Staff Captain (.12) and one Assistant Director of Equipment and Ordnance Stores (.25)	.37
(2) Revision of pay of departmental clerks . . . . .	.14
(3) Larger incidental and miscellaneous expenses . . . . .	.36
(4) Annual increments, fluctuation in marriage and lodging allowances and in the ranks of the incumbents of certain appointments	.13
	1.00

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward		36,98,860	36,69,000	37,71,690
				4,35,690		4,57,190
SUB-HEAD A—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH—<i>concl'd.</i>						
Detailed Heads— <i>concl'd.</i>						
Directorate of Equipment and Ordnance Stores.						
1	1	(p) Director		30,000		30,000
1	1	(q) Deputy Directors		26,400		26,400
3	4	(r) Assistant Directors		74,640		1,00,200
1	1	(s) Deputy Assistant Directors		18,360		18,360
2	2	(t) Technical Officers		18,000		18,000
		(u) Temporary Staff—				
1	1	(i) Deputy Assistant Director		18,360		18,360
1	1	(ii) Staff Captain		13,980		13,980
Directorate of Remounts.						
1	1	(v) Director		28,800		28,800
1	1	(w) Deputy Director		26,940		26,940
..	..	(x) Officer Supervisor (Civilian)				
1	1	(y) Staff Captain		13,980		15,540
Directorate of Veterinary Services.						
1	1	(z) Director		31,560		31,560
1	1	(z-1) Deputy Assistant Director		23,460		23,460
34	36			7,60,230		8,08,850
(2) Pay and allowances of Superintendents, clerks and office servants—						
14	14	(a) Superintendents		1,17,080		1,17,840
62	61	(b) Clerks, first division		2,36,150		2,35,920
90	89	(c) Clerks, second division		1,98,310		1,99,600
18	18	(d) Technical clerks		87,000		92,000
100	100	(e) Office servants		19,800		21,670
(f) Temporary Establishment—						
10	1	(i) Clerks, first division		21,000		2,100
18	28	(ii) Clerks, second division		16,810		34,050
39	38	(iii) Technical clerks		1,76,600		1,85,440
1	1	(iv) Clerks, second division (Milrail)		1,750		1,750
(3) Incidental and miscellaneous allowances and expenses						
				1,48,000		1,83,980
TOTAL MINOR HEAD (f).				17,82,730	18,12,000	18,83,200
Carried over				54,81,590	54,81,000	56,54,890

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate,	Estimate,	Estimate,
		Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
Brought forward .			54,81,590	54,81,000	56,54,890
SUB-HEAD A.—ARMY HEADQUARTERS—contd.					
MINOR HEAD (g) MASTER GENERAL OF SUPPLY BRANCH.					
(Under the Control of the Master-General of Supply.)					
Detailed Heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—					
1	1	(a) Master-General of Supply	49,010		49,030
..	..	(b) Deputy Master-General of Supply and Director of Artillery . . . . .			..
1	1	(c) Officer Supervisor	12,000		12,600
<i>Director of Artillery.</i>					
1	1	(d) Director	34,430		31,320
2	2	(e) Deputy Director	52,270		51,810
1	1	(f) Assistant Director	25,560		24,630
1	1	(g) Deputy Assistant Director	19,370		19,390
1	1	(h) Technical Officer	11,640		12,620
1	1	(i) Technical Officer	11,640		11,400
<i>Director of Farms.</i>					
1	1	(j) Director	28,820		28,840
1	1	(k) Assistant Director	26,060		25,130
<i>Director of Contracts.</i>					
1	1	(l) Director	28,320		28,320
1	1	(m) Assistant Director	24,540		24,540
1	1	(n) Officer Supervisor	12,000		12,600
<i>Directorate of Ordnance Factories and Manufacture.</i>					
1	1	(o) Director	30,500		30,520
1	1	(p) Deputy Director	20,400		20,400
1	1	(q) Civil Engineer Adviser on Rs. 1,000—50—1,500	14,400		15,600
2	1	(r) Assistant Civil Engineer Advisers on Rs. 800—50—1,000	18,000		10,200
19	18		4,18,960		4,08,590
		—Deduct Probable savings	21,000		20,000
			3,97,960		3,88,590
		Carried over	54,81,590	54,81,000	56,54,890

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

Minor Head (g). Master General of Supply Branch.—The increase of .11 lakh in Budget 1928-29 as compared with Budget, 1927-28 is chiefly due to (1) annual increments (.16 lakh, (2) revision of pay of officer Supervisors (.02) and (3) larger incidental and miscellaneous charges (.03 lakh), partly counterbalanced by (4) reduction of one appointment of Assistant Civil Engineer Adviser and the appointment of Director of Artillery being held by a Junior Officer (.10 lakh).

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.

1927- 28.	1928- 29.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
			Rs.	Rs.	Rs.	Rs.
		Brought forward		54,81,590	54,81,000	56,54,800
				3,97,960		3,88,590
SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i>						
MINOR HEAD (g) MASTER-GENERAL OF SUPPLY BRANCH—<i>concl.</i>						
Detailed Heads— <i>concl.</i>						
(2) Pay and allowances of Superintendents, clerks and office servants—						
13	13	(a) Superintendents.		1,02,300		1,05,200
43	43	(b) Clerks, first division		1,50,100		1,57,700
37	37	(c) Clerks, second division				
56	56	(d) Clerks, Routine division		1,61,860		1,67,200
1	1	(e) Draughtsman				
5	5	(f) Technical clerks		24,000		25,000
70	70	(g) Office servants		13,870		14,100
		(3) Incidental and miscellaneous allowances and expenses		55,000		58,000
TOTAL MINOR HEAD (g).				9,05,090	8,62,000	9,15,790
MINOR HEAD (h) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY HEADQUARTERS.						
Detailed heads—						
		(1) Accommodation		..		10,000
		(2) Transportation and other charges of Sandhurst candidates		..		20,900
		(3) Miscellaneous		11,020		22,680
		(4) Payments for Printing and Stationery		11,27,280		14,97,500
TOTAL MINOR HEAD (h).				11,38,300	15,26,000	15,51,080
Carried over				75,24,980	78,69,000	81,21,780

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (h). Grant Controlled by Establishment Officer, Army Headquarters.—Budget 9 28-29 shows an increase of 4.13 lakhs as compared with Budget, 1927-28. The increase is chiefly due to :—

	In lakhs of Rs.
(1) Recovery of rent by the public works department on account of Army Headquarters buildings at old Delhi.	10
(2) Provision included under Serial No. (2) having been transferred from other heads.	21
(3) Increased provision on account of liveries of menials of Army Headquarters based on actual requirements	11
(4) Increased provision on account of payments for printing and stationery based on actuals	3.71
	4.13

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28,	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	75,24,980	78,69,000	81,21,760
SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.					
MINOR HEAD (i) RECORD OFFICE, INDIAN CORPS OF CLERKS.					
(Under the Control of the Adjutant-General in India).					
Detailed heads—					
(1) Pay and allowances of officers with King's Commission—					
1	1	Officer in charge, Records	7,980		8,520
(2) Pay and allowances of British Soldiers (including messing allowances)—					
1		Staff Sergeant . . .	3,100		3,200
(3) Pay and allowances of Civilian clerks and office servants—					
1	1	Clerk, Lower Division, Indian Corps of Clerks	600		650
2	2	Office Servants . . .	380		390
(4) Kit and clothing allowances for British Soldiers					
			110		
(5) Incidental and Miscellaneous Expenses .					
			500		400
TOTAL MINOR HEAD (i) .			12,670	13,000	13,160
Minor Head (j) Miscellaneous expenditure connected with war commitments of the old Indian Munitions Board (under control of A. D.)					
			50,000	50,000	..
			75,87,650	79,32,000	81,34,920
Deduct—Probable savings by reduction of staffs at Army Headquarters .					
			1,50,000	..	1,00,000
TOTAL SUB-HEAD A. .			74,37,650	79,32,000	80,34,920

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
SUB-HEAD B.—STAFF OF COM-					
MANDS.					
(Under the Control of Chief of the					
General Staff).					
Detailed heads—					
(1) Pay and allowances					
(including syce, forage					
and other allowances)					
of officers with King's					
Commission—					
4	4	(i) General Officer			
		Commanding-in-			
		Chief	2,18,790		2,18,900
4	4	(ii) Assistant Military			
		Secretary	73,460		73,540
4	4	(iii) Aides-de-Camp—			
		British	42,170		41,650
4	4	(iv) Aides-de-Camp—			
		Indian	12,730		11,740
2	2	(v) Deputy Adjutant			
		and Quartermas-			
		ter-General,			
		Major-General	68,710		68,410
2	3	(vi) Deputy Adjutant			
		and Quartermas-			
		ter-General, Col-			
		onel on the Staff	55,850		55,960
4	4	(vii) Colonel on the			
		Staff, General			
		Staff	1,14,540		1,13,870
3	3	(viii) Colonel Command-			
		ant, Royal Ar-			
		tillery	92,610		91,130
4	4	(ix) Assistant Quarter-			
		master-General	98,950		98,960
1	1	(x) Assistant Adju-			
		tant-General	25,020		25,200
4	4	(xi) Chief Signal Offi-			
		cer	98,770		99,070
6	6	(xii) General Staff Offi-			
		cer, 2nd grade	1,12,820		1,12,350
4	4	(xiii) Deputy Assistant			
		Adjutant-General	75,190		74,120
4	4	(xiv) Deputy Assistant			
		Quartermaster-			
		General	72,370		73,850
3	3	(xv) Staff Officer, Roy-			
		al Artillery	57,570		55,620
2	2	(xvi) Staff Officer, Roy-			
		al Engineers	50,540		49,070
4	4	(xvii) General Staff Offi-			
		cer, 3rd grade	54,800		55,260
..	..	(xviii) Staff Officer, 3rd			
		grade	..		..
1	1	(xix) Staff Captain	14,440		14,440
..	1	(xx) Staff Captain "Q"	..		6,810
Carried over			13,39,330		13,39,950

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands.—

Budget, 1928-29 is less by Rs. 5.36 lakhs than Budget, 1927-28. The reduction is mainly due to :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Provision for telephones omitted from this head and transferred to Head VII (see page 257)	3.02
(2) Less provision for clerical establishment	1.79
(3) Less provision for Incidental and Miscellaneous Expenses	.20
(4) Smaller provision for unforeseen Grant	.10
(5) Lump cut for probable savings	.50
	5.61
<i>Increases—</i>	
(6) Increase in the number of officers with King's Commission	.20
(7) Increased provision for office menials	.05
	.25
	5.36

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate 1928-29. Rs.
		Brought forward .		13,39,330		13,39,950
1927-28.	1928-29.	B.—STAFF OF COM- MANDS— <i>contd.</i>				
		Detailed heads— <i>contd.</i>				
		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission— <i>concl'd.</i>				
2	2	(xxi) Deputy Judge Ad- vocate General .		49,080		49,080
2	2	(xxii) Assistant Judge Advocate General .		37,560		36,340
1	1	(xxiii) Deputy Assistant Judge Advocate General .		..		16,860
4	4	(xxiv) Deputy Director of Supply and Transport .		1,04,340		1,03,650
4	4	(xxv) Deputy Assistant Director, Supply and Transport .		81,510		78,470
3	3	(xxvi) Assistant Director, Mechanical Trans- port .		75,180		74,160
1	1	(xxvii) Deputy Assistant Director, Mecha- nical Transport.		20,220		20,220
1	1	(xxviii) Attached Officer, R. A. S. C., Me- chanical Trans- port .		15,060		20,220
4	4	(xxix) Remount Officer .		98,410		93,800
..	..	(xxx) Inspector of Mess- ing .		..		..
2	2	(xxxi) Deputy Director, Veterinary Ser- vices .		50,710		52,900
2	2	(xxxii) Assistant Director, Veterinary Ser- vices .		45,360		47,530
2	2	(xxxiii) Deputy Director, Ordnance Ser- vices .		52,920		52,020
1	1	(xxxiv) Deputy Assistant Director, Ordn- nance Services .		12,660		12,550
4	4	(xxxv) Deputy Director, Medical Services .		1,34,470		1,36,910
3	4	(xxxvi) Assistant Director of Hygiene and Pathology .		64,840		88,010
4	3	(xxxvii) Deputy Assistant Director, Medi- cal Services .		79,000		57,230
99	101					
		Carried over .		22,60,650		22,80,89

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			22,60,650		22,80,890
SUB-HEAD B.—STAFF OF COM-					
MANDS—<i>concl.</i>					
Detailed heads— <i>concl.</i>					
244	251	(2) Pay and allowances			
(43)	(44)	of Assistant Surgeons,			
		clerical and artificer es-			
		tablishment (including			
		messing allowance and			
		allowances for families			
		of soldier clerks) and			
		pay of M. T. Personnel,			
		Artificers, etc.	7,62,180		5,83,580*
		(3) Money compensation			
		in lieu of rations to			
		British soldier clerks .	4,260		3,680
		(4) Kit and clothing al-			
		lowances for British			
		soldier clerks	9,130		10,620
		(5) Tour expenses of Gen-			
		eral Officers Command-			
		ing-in-Chief	1,20,000		1,15,000
		(6) Incidental and miscel-			
		laneous expenses	1,47,540		1,29,780
		(7) <i>Telephones</i>	3,01,800		--
		(8) Provision for expen-			
		diture to be sanctioned			
		by General Officers			
		Commanding-in-Chief			
		under their powers of			
		sanction	1,80,000		1,70,000
		(9) Office menials	1,01,900		1,08,320
		<i>Deduct—Lump Cut for pro-</i>			
		<i>bable savings</i>			50,000
TOTAL SUB-HEAD B .			38,87,460	36,70,000	33,51,870

*Includes Rs. 45,730 on account of revision of pay of the Indian Unattached List.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.						
(Under control of Chief of the General Staff.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—						
7	6	(i) District Commanders, 1st class		2,98,040		2,55,300
7	8	(ii) District Commanders, 2nd class		2,59,110		2,92,990
35	35	(iii) Brigade Commanders		10,84,940		10,67,800
(14)	(14)	(iv) Aides-de-Camp—(British) (staff pay)		41,400		42,760
..	..	(v) Deputy Adjutant and Quartermaster-General . . . . .		..		..
19	18	(vi) Staff Officers, 1st grade		4,76,320		4,43,550
34	34	(vii) Staff Officers, 2nd grade		6,48,850		6,38,820
35	35	(viii) Brigade Majors		6,62,010		6,53,920
18	20	(ix) Staff Officers, 3rd grade		2,52,100		2,76,230
31	30	(x) Brigade Staff Captains		4,31,690		4,21,350
5	4	(xi) Station Staff Officers, 1st class		65,940		52,030
13	13	(xii) Station Staff Officers, 2nd class		1,56,840		1,56,490
(40)	(42)	(xiii) Station Staff Officers, 3rd class (staff pay)		14,400		17,190
(3)	(3)	(xiv) Station Commanders (staff pay)		6,000		7,200
(2)	(2)	(xv) Officers Commanding, Royal Artillery		4,800		4,800
Carried over				44,02,440		43,30,430

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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

There is an increase of Rs. 32 lakh roundly in Budget, 1928-29 over 1927-28 Budget which is made up mainly as under :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Increased provision under pay and allowances of Assistant surgeons, etc., due to revision of staffs	35
(2) Increased provision for incidental and miscellaneous expenses based on past actuals	27
(3) Increased provision for expenditure under the financial powers of General Officers Commanding	04
	<u>66</u>
<i>Decrease—</i>	
(4) Smaller provision under pay and allowances of officers	34
	<u>32</u>

MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward . . .		44,02,440		43,30,430
SUB-HEAD C.—STAFF OF DIS- TRICTS AND BRIGADES—contd.						
Detailed Heads—contd.						
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—concl'd.						
14	14	(xvi) Assistant Director, Supply and Trans- port		3,65,830		3,64,850
18	18	(xvii) Deputy Assistant Director, Supply and Transport		2,64,590		2,78,680
1	1	(xviii) Staff Captain, Sup- ply and Trans- port		12,930		14,340
12	12	(xix) Deputy Assistant Director, Veteri- nary Services		1,89,480		2,17,400
		(xx) Deputy Assistant Director, Re- mounts . . . . .		..		..
10	11	(xxi) Deputy Assistant Director, Ord- nance Services		1,36,990		1,48,540
17	17	(xxii) Assistant Director, Medical Services		5,02,180		5,16,940
9	9	(xxiii) Deputy Assistant Director, Medi- cal Services		1,73,840		1,83,050
23	24	(xxiv) Deputy Assistant Director of Hy- giene and Patho- logy		4,03,480		4,21,130
303	304			64,51,760		64,75,360
(59)	(61)	Deduct—Probable Savings		1,22,770		1,80,460
Carried over				63,28,990		62,94,900

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	63,28,990		62,94,900
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—concl'd.					
Detailed Heads—concl'd.					
892	926	(2) Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowances and allowances for families of soldier clerks) and pay, etc., of M. T. Personnel and Artificer establishment	15,98,960		16,34,280
(117)	(139)	(3) Kit and clothing allowances for British soldier clerks	30,340		31,190
		(4) Money compensation in lieu of rations to British soldier clerks	12,930		12,230
		(5) Tour expenses of General Officers Commanding . . . . .	..		..
		(6) Incidental and miscellaneous expenses	5,78,860		6,06,020
		(7) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction	1,27,500		1,30,940
		TOTAL SUB-HEAD C	86,77,540	87,05,000	87,09,560
		TOTAL INDIA	2,00,02,690	2,03,07,000	2,00,96,350
		England—Staff : Furlough allowances and Miscellaneous Expenditure	7,00,000	10,40,000	9,87,000
		Exchange on English Expenditure	2,33,330	3,000	..
		TOTAL EXPENDITURE—MAIN HEAD IV	2,09,36,020	2,13,50,000	2,10,83,350
Receipts—					
		Receipts in India . . . . .	..	..	..
		Receipts in England . . . . .	..	..	..
		Exchange . . . . .	..	..	..
		TOTAL RECEIPTS—MAIN HEAD IV . . . . .	..	..	..

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

The figure in the Budget Estimate, 1927-28 under England represents the equivalent of the sterling figure at $2s. = 1 R.$ while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of $1s. 6d. = 1 R.$ The average rates are $1s. 6d. = 1 R.$ for the Budget Estimate, 1927-28, $1s. 5\frac{1}{2}d. = 1 R.$ for the Revised Estimate, 1927-28 and $1s. 6d. = 1 R.$ for the Budget Estimate, 1928-29.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.
SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
D.—INDIAN ARMY SERVICE CORPS .				4,05,25,790	10,000	4,05,15,790	3,78,63,000	73,000	3,77,90,000	4,28,06,000	22,50,540	4,05,55,460
O.—ANIMALS (RE-MOUNTS) . . .				27,13,680	..	27,13,680	25,58,000	16,000	25,42,000	35,75,990	5,16,000	30,59,990
E.—INDIAN ARMY ORDNANCE CORPS				—20,22,410	28,10,000	—48,32,410	—11,15,000	1,35,000	—12,50,000	66,87,470	89,16,000	—22,28,530
L.—DIRECTORATE OF ARTILLERY .				24,300		24,300	24,000	..	24,000	24,500	..	24,500
TOTAL INDIA .				4,12,41,360	28,20,000	3,84,21,360	3,93,30,000	2,24,000	3,91,06,000	5,30,93,960	1,16,82,540	4,14,11,420
ENGLAND .				77,90,000	3,56,000	74,34,000	73,20,000	3,95,000	69,25,000	77,40,000	4,01,330	73,38,670
EXCHANGE . .				25,96,670	1,18,670	24,78,000	26,000	2,000	24,000	..	..	..
GRAND TOTAL .				5,16,28,030	32,94,670	4,83,33,360	4,66,76,000	6,21,000	4,60,55,000	6,08,33,960	1,20,83,870	4,87,50,090

EXPLANATIONS.

The following is the position as regards stocks of stores held in arsenals, factories and supply formations of the Army. These include working stocks and war reserves.

In thousands of Rs.

	1st April 1922.	1st April 1924.	1st April 1925.	1st April 1926.	1st April 1927.
48—Army—					
(i) Provisions	1,51,50	74,09	55,36	57,40	65,16
(ii) Forage	64,97	67,31	65,59	66,14	50,93
(iii) Fuel and light	11,61	7,84	5,65	3,30	3,52
(iv) Petrol and lubricants	18,58	7,83	6,06	5,15	7,13
(v) Miscellaneous	4,25	60,66	50,10	43,47	44,13
(vi) Mechanical Transport	85,00	97,66	1,05,65	1,13,08	1,17,36
(vii) Animals . . . . .	..	1,45,27	1,03,97	1,05,61	79,25
(viii) Ordnance	14,00,00	14,44,17	14,67,73	14,04,81	12,30,64
(ix) Clothing	1,73,17	1,92,03	1,77,41	2,03,20	2,58,69
(x) Medical Stores	1,05,63	1,13,35	90,52	83,27	54,70
(xi) Ordnance Factories . . . . .	..	3,33,35	2,80,10	2,39,50	2,85,80
(xii) Clothing Factories . . . . .	..	89,41	95,31	99,42	38,81
(xiii) Royal Air Force . . . . .	..	1,33,44	1,30,63	1,26,68	1,95,16
Total	20,14,71	27,71,41	26,34,08	25,51,03	24,31,28
49—Marine	75,11	89,40	69,50	50,08	37,85
50—Military Engineer Services	1,23,10	1,31,75	1,27,50	1,33,72	1,30,50
Total	22,12,92	29,92,56	28,31,08	27,34,83	25,99,63

The figures for the Army head for 1922 are those adopted by the Retrenchment Committee. The whole position has been carefully examined in 1925 and 1926 and it appears that the figures adopted by the Retrenchment Committee took no account of stores in ordnance and clothing factories, apart from the omission of the value of animals and certain transport stock and of aeronautical stores. The total figure for the army for 1922 should, therefore, be approximately eight crores higher than those adopted by the Committee. As against Rs. 30 crores on 1st April 1922, the total value is now approximately Rs. 26 crores.

2. In addition to the provision made for the purchase of stores, equipment and animals under head V, provision has been made under head III 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.	1927-28.		1928-29.	
		In India (including duty on imported stores.)	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores.)	In India (including duty on imported stores.)	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores.)
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head III-A	21,34,510	13,80,000	18,53,000	17,33,330
Ordnance and clothing factories	Head III-C	96,52,540	84,65,330	88,39,240	72,32,000
Grass farms	Head III-D	35,67,540	30,670	36,77,690	20,000
Dairy farms	Head III-E	10,39,250	41,330	10,27,350	52,000
		1,63,93,840	99,17,330	1,53,97,280	90,37,330
Total provision in head III		2,63,11,170		2,44,34,610	
Total provision in head V (Gross)		7,12,04,190		6,71,85,900	
Grand total of stores purchased for the army in India		9,75,15,360		9,16,20,510	

EXPLANATIONS.

3. Budget, 1928-29 is more than Budget, 1927-28 by Rs. 4.16 lakhs (net) due to the following causes :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Smaller issues on payment to officers and men and other departments	20.13
(2) Smaller credits from sale of surplus and obsolete stores, etc.	24.21
	44.34
<i>Decrease—</i>	
(3) Smaller purchase of stores	40.18
	4.16

4. Value of Stores issued on payment to officers and others and sale proceeds of obsolete stores have been shown as receipts in Budget, 1928-29 instead of reduction from expenditure as in Budget, 1927-28.

FOR THE YEAR 1928-29.

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MAIN HEAD V.—PURCHASE AND SALE OF

EXPENDITURE :

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
INDIA :				
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.				
(Under Control of the Quartermaster General.)				
MINOR HEAD (a)—PROVISIONS.				
Detailed Heads—				
(1) Local purchase for direct delivery to units (I. A. F. S. 1519—B, C, and D)				
(2) Local purchase for stock by I. A. S. C. Depots		2,62,27,820		2,42,34,800
(3) Central purchase				
(4) Customs duty on imported stores				
		2,62,27,820		2,42,34,800
<i>Deduct—</i>				
(5) Value of provisions issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		12,97,830		8,53,700
(6) Value of provisions issued on payment to officers and other ranks		11,32,490		
		24,30,320		8,53,700
Net expenditure		2,37,97,500	2,17,76,000	2,33,81,100
MINOR HEAD (b)—FORAGE.				
Detailed Heads—				
(1) Local purchase for direct delivery to units (I. A. F. S. 1672)		90,00,200		88,79,300
(2) Local purchase for stock by I. A. S. C. Depots				
(3) Central purchase				
		90,00,200		88,79,300
<i>Deduct—</i>				
(4) Value of forage issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		6,000		2,74,700
(5) Value of forage issued on payment to officers and other ranks		3,12,790		
		3,18,790		2,74,700
Net expenditure		86,81,410	81,54,000	86,04,600
Carried over		3,24,78,910	2,99,30,000	3,19,85,700

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1928-29 compares with the provision in the Budget for 1927-28 as follows:—

	1927-28.	1928-29.
	Rs.	Rs.
Provisions	2,37,87,500	2,21,77,100
Forage	86,81,410	83,74,600
Petrol and lubricants	7,98,140	6,49,360
Coal and firewood	34,51,160	37,73,300
Oil for fuel and light	8,36,470	8,61,700
Other I. A. S. C. Stores	15,50,480	13,42,400
Total	3,91,05,160	3,71,78,460

The decrease of Rs. 19·27 lakhs is chiefly due to fall in prices, and introduction of a sliding scale of rations to British and Indian troops partly counterbalanced by larger purchases necessitated by smaller shortages in ration strengths.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1926-27.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		3,24,78,910	2,99,30,000	3,19,85,700
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.				
MINOR HEAD (c)—PETROL AND LUBRICANTS.				
Detailed Heads—				
(1) Local purchase for direct delivery to units	}	19,27,420		15,09,480
(2) Central purchase .				
		19,27,420		15,09,480
<i>Deduct—</i>				
(3) Value of petrol and lubricants issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.) .		8,07,900		6,00,120
(4) Value of petrol and lubricants issued on payment to officers and other ranks		3,21,380		..
		11,29,280		6,00,120
Net expenditure .		7,98,140	8,24,000	9,09,360
MINOR HEAD (d)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchase for direct delivery to units	}	39,17,040		40,53,300
(2) Local purchase for stock by I. A. S. C. Depots				
(3) Central purchase .				
		39,17,040		40,53,300
<i>Deduct—</i>				
(4) Value of coal and firewood issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		2,61,700		1,90,000
(5) Value of coal and firewood issued on payment to officers and other ranks		2,04,180		..
		4,65,880		1,90,000
Net expenditure .		34,51,160	34,08,000	38,63,300
Carried over .		3,67,28,210	3,41,62,000	3,67,58,360

STORES, EQUIPMENT AND ANIMALS—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		3,67,28,210	3,41,62,000	3,67,58,360
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i>				
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.				
Detailed heads—				
(1) Local purchase for direct delivery to units	}	9,56,540		10,35,000
(2) Central purchase .				
		9,56,540		10,35,000
<i>Deduct—</i>				
(3) Value of oil for fuel and light issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.) .				93,300
(4) Value of oil for fuel and light issued on payment to officers and other ranks .		1,20,070		..
		1,20,070		93,300
Net expenditure .		8,36,470	8,29,000	9,41,700
MINOR HEAD (f)—OTHER I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchase for direct delivery to units	}	17,41,480		18,37,200
(2) Local purchase for stock by I. A. S. C. Depots .				
(3) Central purchase .				
		17,41,480		18,37,200
<i>Deduct—</i>				
(3) Value of Miscellaneous I. A. S. C. stores issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.) .		1,91,000		3,14,800
(4) Value of Miscellaneous I. A. S. C. stores issued on payment to officers and other ranks
		1,91,000		3,14,800
Net expenditure .		15,50,480	14,96,000	15,22,400
Carried over .		3,91,15,160	3,64,87,000	3,92,22,460

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		3,91,15,160	3,64,87,000	3,93,22,460
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—concl'd.				
MINOR HEAD (g)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchase for direct delivery to units				
(2) Local purchase for stock by C. M. T. Stores Depot		9,76,300		10,58,540
(3) Central purchase				
(4) Customs duty on imported stores		2,13,330		1,70,700
		11,89,630		12,29,240
Deduct—				
(5) Value of M. T. stores issued on payment to other Governments or Departments (<i>e.g.</i> , H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		9,000		8,100
(6) Sale proceeds of obsolete Mechanical Transport stores and waste		1,50,000		..
		1,59,000		8,100
Net expenditure		10,30,630	8,13,000	12,21,140
Carried over		4,01,45,790	3,73,00,000	4,04,43,600

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

(g) *Mechanical Transport stores including tyres.*

The net Budget for 1928-29 is more than that for 1927-28 by Rs. 1·34 lakhs which is chiefly due to smaller receipts from sale of obsolete stores.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward		4,01,45,790	3,73,00,000	4,04,43,600
SUB-HEAD B.—INDIAN ARMY SER-				
VICE CORPS—concl'd.				
MINOR HEAD (h)—MECHANICAL TRANS-				
PORT VEHICLES.				
Detailed heads—				
(1) Central purchases		17,00,000
(2) Customs duty on im- ported stores		5,30,000		6,62,400
		5,30,000		23,62,400
<i>Deduct—</i>				
(3) Value of M. T. Vehi- cles issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Gov- ernment, M. E. S., R. A. F., etc.)
(4) Sale proceeds of obso- lete Mechanical Trans- port vehicles and waste		1,50,000		..
		1,50,000		..
Net expenditure		3,80,000	5,63,000	23,62,400
TOTAL SUB-HEAD B.— I. A. S. C.		4,05,25,790	3,78,63,000	4,28,06,000
SUB-HEAD C.—ANIMALS (RE-				
MOUNTS).				
(Under control of the Quartermaster				
General.)				
Detailed heads—				
(1) Purchase of Horses		19,01,380		22,14,620
(2) Purchase of Mules		6,54,900		6,75,610
(3) Purchase of Camels		66,070		67,830
(4) Purchase of Young Stock		4,63,080		4,63,080
(5) Purchase of other ani- mals		67,750		60,350
(6) Purchase of chargers from officers		60,500		94,500
(7) Purchase of chargers direct by units
		32,13,680		35,75,990
<i>Deduct—</i>				
(8) Value of animals is- sued to other depart- ments
(9) Sale proceeds of offi- cer's chargers	}	5,00,000		..
(10) Sale proceeds of cast animals, etc.				
		5,00,000		..
Net expenditure (Total Sub-Head C		27,13,680	25,58,000	35,75,990

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.***(h).—Mechanical Transport Vehicles.—*

The net Budget for 1928-29 is more than that for 1927-28 by Rs. 18·32 lakhs which is due to larger provision for purchase of mechanical transport vehicles.

*Sub-Head C.—Animals (Remounts).—*The increase of Rs. 3·46 lakhs (net) in Budget, 1928-29 as compared with that for 1927-28 is chiefly due to increase in the price of Australian horses and also to larger purchase of horses.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS.				
(Under control of the Quartermaster General.)				
MINOR HEAD (a)—ORDNANCE STORES.				
Detailed Heads—				
(1) Local purchase for direct delivery to units		98,900		1,04,000
(2) Local purchase for stock by Arsenals and Ordnance Depots . . .		2,87,500		2,90,000
(3) Central purchase . .		57,94,080		58,26,870
(4) Customs duty on im- ported stores		6,54,050		2,32,260
(5) <i>Deduct</i> —Lump cut on account of anticipated savings		7,00,000		..
		<u>61,34,530</u>		<u>64,53,130</u>
<i>Deduct</i> —				
(6) Value of Ordnance Stores issued on pay- ment to other Govern- ments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		31,26,200		33,07,220
(7) Value of Ordnance Stores issued on pay- ment to officers and other ranks		15,00,000		..
(8) Sale proceeds of ob- solete ordnance stores and waste		16,00,000		..
		<u>62,26,200</u>		<u>33,07,220</u>
Net expenditure		—91,670		31,45,910
Carried over		—91,670	4,39,000	31,45,910

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.**

Funds for ordnance and clothing stores are provided under three heads—

Head.

Imported Stores.	High Commissioner's estimates (Head 48— Army—Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots)
Factory manufacture stores and repairs carried out in factories	Factories budget (Head III—C.).
Local and central purchase stores and customs duty payable in India on im- ported stores	Head V—E.

Under the new provision system, the stock position is reviewed periodically. The demands are framed with reference to the latest reviews and the budget provision is made on the basis of the value of the demands thus framed.

There is a general fall in the demands mainly due to fluctuations in consumption.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		—91,670	4,39,000	31,45,910
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS—concl'd.				
MINOR HEAD (b)—CLOTHING.				
Detailed Heads—				
(1) Local purchase for direct delivery to units				4,000
(2) Local purchase for stock by Clothing Depots		1,00,000		5,000
(3) Central purchase		56,57,730		41,35,560
(4) Customs duty on imported stores		1,97,150		1,07,000
		<u>59,54,880</u>		<u>42,51,560</u>
Deduct—				
(5) Value of clothing issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		6,71,620		7,10,000
(6) Value of clothing issued on payment to officers and other ranks		69,14,000		..
(7) Sale proceeds of obsolete clothing and waste		3,00,000		..
		<u>78,85,620</u>		<u>7,10,000</u>
Net expenditure		—19,30,740	—15,54,000	35,41,560
TOTAL SUB-HEAD E.—I. A. O. C.		<u>—20,22,410</u>	<u>—11,15,000</u>	<u>66,87,470*</u>
SUB-HEAD L.—DIRECTORATE OF ARTILLERY.				
(Under control of the Master General of Supply.)				
MINOR HEAD (a) MISCELLANEOUS STORES.				
(1) Local and central purchases		18,300		19,500
(2) Customs duty on imported stores		6,000		5,000
TOTAL MINOR HEAD (a)		<u>24,300</u>		<u>24,500</u>
TOTAL SUB-HEAD L.—DIRECTORATE OF ARTILLERY		<u>24,300</u>	<u>24,000</u>	<u>24,500</u>
TOTAL INDIA		<u>4,12,41,360</u>	<u>3,93,30,000</u>	<u>5,30,93,960</u>

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

Ordnance Stores—	Rs.
Manufacture	1,85,26,360
Repairs	30,00,000
Clothing Stores—	
Ordinary demands	85,23,050
Completion in part of mobilisation clothing reserve	10,00,000
TOTAL	<u>2,70,49,410</u>

FOR THE YEAR 1928-29.

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V. PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-29.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
STORES FOR INDIA—				
(1) I. A. S. C. Stores	—3,82,000	..
(2) Mechanical Transport Stores		8,00,000	9,60,000	10,66,670
(3) Mechanical Transport : Vehicles		19,86,000	24,08,000	25,53,330
(4) Mechanical Transport : Mobilization Reserve of spare parts	17,000	..
(5) Animals : Horses, etc.		55,000	4,04,000	89,330
(6) Ordnance—Arsenals and Depots	}	44,84,000	33,33,000	33,97,340
(7) Clothing Depots				
(8) Ordnance Inspection		60,000	40,000	80,000
(9) Stores taken to India with Troops :—				
(i) Clothing		1,55,000	2,07,000	2,20,000
(ii) Ordnance		2,50,000	3,33,000	3,33,330
TOTAL ENGLAND		77,90,000	73,20,000	77,40,000
Exchange on English Expenditure		25,96,670	26,000	..
TOTAL EXPENDITURE—MAIN HEAD V		5,16,28,030	4,66,76,000	6,08,33,960

STORES, EQUIPMENT AND ANIMALS—*contd.***EXPLANATIONS.**

The figures in the Budget Estimate, 1927-28 under England represent the equivalent of the sterling figures at 2s = 1 Re., while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s 6d = 1 Re. The average rates are 1s 6d = 1 Re. for the Budget Estimate, 1927-28, 1s 5½d = 1 Re. for the Revised Estimate, 1927-28 and 1s 6d = 1 Re. for the Budget Estimate, 1928-29.

MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
India.				
Sub-Head B—Indian Army Service Corps—				
(a) Proceeds of sale of sur- plus, obsolete and con- demned stores—				
(1) Provisions		10,000		} 1,84,000
(2) Forage				
(3) Petrol and Lubri- cants				
(4) Coal and firewood		
(5) Oil for fuel and light				
(6) Miscellaneous I. A. S. C. Stores				
(7) M. T. Stores		56,540
(8) M. T. Vehicles		1,50,000
		10,000	73,000	3,90,540
(b) Value of Stores issued on payment to officers and other ranks—				
(1) Provisions				12,00,000
(2) Forage				2,30,000
(3) Petrol and lubricants .				2,60,000
(4) Coal and firewood . .				90,000
(5) Oil for fuel and light				80,000
(6) Other I. A. S. C. Stores
				18,60,000
TOTAL SUB-HEAD B		10,000	73,000	22,50,540
Sub-Head C—Animals (Re- counts)—				
Sale proceeds of officers' } chargers				5,00,000
Sale proceeds of cast } animals, etc.				
Hire of Officers' Chargers		..	16,000	16,000
			16,000	5,16,000

STORES, EQUIPMENT AND ANIMALS—*concl'd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Sub-Head E—Indian Army Ordnance Corps.—				
(1) Value of Ordnance Stores issued on pay- ment to other Gov- ernments or Depart- ments (<i>e.g.</i> , His Majesty's Imperial Government, M. E. S., R. A. F., etc.)
(2) Value of Ordnance Stores issued on pay- ment to Officers and other ranks	3,79,000
(3) Sale proceeds of obsolete Ordnance Stores and Waste	7,63,000
(4) Proceeds of sale of surplus ordnance stores		21,00,000	1,12,000	3,86,000
(5) Miscellaneous, includ- ing hire of tents		10,000	16,000	16,000
(6) Value of Clothing issued on payment to other Governments or Departments (<i>e.g.</i> , His Majesty's Imperial Government, M. E. S., R. A. F., etc.)
(7) Value of Clothing issued on payment to officers and other ranks	62,50,000
(8) Sale proceeds of obsolete Clothing and Waste	5,15,000
(9) Proceeds of sale of surplus clothing stores		7,00,000	7,000	6,07,000
TOTAL SUB-HEAD E		28,10,000	1,35,000	89,16,000
TOTAL INDIA		28,20,000	2,24,000	1,16,82,540
Receipts in England—				
(1) Clothing, accoutre- ments, etc., in pos- session of Regiments on their transfer from the Indian to the British Establishment		3,55,000	3,94,000	4,00,000
(2) Sale of unserviceable Stores		1,000	1,000	1,330
TOTAL ENGLAND		3,56,000	3,95,000	4,01,330
Exchange		1,18,670	2,000	..
TOTAL RECEIPTS—MAIN HEAD V		32,94,670	6,21,000	1,20,83,870

MAIN HEAD VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
INDIA—												
A.—TIBET FRONTIER				12,470	..	12,470	12,000	..	12,000	14,000	..	14,000
B.—SANDHURST COMMITTEE				4,000	..	4,000	..	..	..
C.—ADEN OPERATIONS				5,000	..	5,000	..	..	..
D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY			
E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE.				18,000	..	18,000	..	..	..
TOTAL INDIA				12,470	..	12,470	39,000	..	39,000	14,000	..	14,000
ENGLAND				1,60,000	..	1,60,000	2,76,000	..	2,76,000	..	..	..
EXCHANGE				53,330	..	53,330	1,000	..	1,000	..	..	..
GRAND TOTAL				2,25,800	..	2,25,800	3,16,000	..	3,16,000	14,000	..	14,000

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debted to army estimates. Sub-head A provides for extra expenditure connected with the location of detachments of troops at Gyantse and Yatung on the Tibet frontier. No provision in budget, 1927-28 or 1928-29, has been made against sub-head C as revised financial arrangements are in effect from April 1927 in respect of expenditure in and for Aden, see item 16 in page 54. Sub-head D in India and expenditure in England represent charges on account of surplus officers of the Indian army, which will not be incurred after 1927-28.

2. Budget, 1928-29 falls short of budget, 1927-28 by Rs. 2.12 lakhs due to omission of on provision account of surplus officers of the Indian army.

MAIN HEAD VI.—SPECIAL SERVICES—*concl'd.*

DETAILS OF SUB-HEADS.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—TIBET FRONTIER.				
(Under control of the Quartermaster General in India.)				
Detailed Heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services		2,520		3,020
(b) Administrative services		3,990		4,470
(2) Batta		5,280		5,570
(3) Miscellaneous charges		680		1,000
TOTAL SUB-HEAD A		12,470	12,000	14,060
SUB-HEAD B.—SANDHURST COMMITTEE				
		..	4,000	..
SUB-HEAD C.—ADEN OPERATIONS.				
Detailed Heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services
(b) Administrative services				
(2) Batta
(3) Miscellaneous charges
Total Sub-Head C	5,000	..
SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.				
Detailed Heads—				
<i>Expenditure in India—</i>				
(1) Pay charges
(2) Travelling allowances and cost of passages				
(3) Hospital expenses				
(4) Gratuities				
(5) Allowances				
(6) Miscellaneous charges				
TOTAL SUB-HEAD D
SUB-HEAD E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE				
			18,000	..
TOTAL INDIA		12,470	39,000	14,060
ENGLAND.				
Gratuities and allowances to surplus officers of the Indian army		1,60,000	2,75,000	..
India Sandhurst committee	1,000	..
		1,60,000	2,76,000	..
EXCHANGE ON EXPENDITURE IN ENGLAND				
		53,330	1,000	..
TOTAL MAIN HEAD VI.		2,25,800	3,16,000	14,060

EXPLANATIONS.

The figure in the Budget estimate, 1927-28 under England represents the equivalent of the sterling figure at $2s = 1$ Re. while the conversions in the revised estimate, 1927-28 and the budget estimate, 1928-29 are on the basis of $1s. 6d. = 1$ Re. The average rates are $1s. 6d. = 1$ Re. for the budget estimate, 1927-28, $1s. 5\frac{1}{4}d. = 1$ Re. for the revised estimate, 1927-28 and $1s. 6d. = 1$ Re. for the budget estimate, 1928-29.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENTS, ETC.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—TRANSPORTATION				2,04,09,740	1,89,000	2,02,20,740	2,10,01,000	2,16,000	2,07,65,000	1,74,61,180	1,61,050	1,73,00,130
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER				16,13,940	..	16,13,940	18,15,000	..	18,15,000	17,63,940	..	17,63,940
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS .				23,17,870	..	23,17,870	22,65,000	..	22,65,000	27,46,110	..	27,46,110
D.—MISCELLANEOUS				3,65,200	46,050	3,19,150	30,54,000	1,39,000	29,15,000	5,40,630	1,43,630	3,97,200
TOTAL—INDIA				2,47,06,550	2,35,050	2,44,71,500	2,81,35,000	3,55,000	2,77,80,000	2,25,12,080	3,04,680	2,22,07,380
ENGLAND				66,90,000	13,10,000	63,80,000	65,76,000	17,65,000	48,11,000	70,66,670	17,46,670	53,20,000
EXCHANGE				22,30,000	4,36,670	17,93,330	23,000	6,000	17,000	..	..	..
TOTAL, HEAD VII				3,36,26,550	19,81,720	3,16,44,830	3,47,34,000	21,26,000	3,26,08,000	2,95,78,730	20,51,350	2,75,27,380

EXPLANATIONS.

Budget, 1928-29 is less than that of 1927-28 by Rs. 41·17 lakhs due to the following causes :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Smaller provision for transportation charges of various categories due mainly to general economy	25·14
(2) Transfer of provision to head II-I	4·35
(3) Indian troop service and cost of transport not charged to troop service, based on the latest information furnished by the board of trade	18·80
(4) Other minor causes (net)	·61
	48·90
<i>Increases—</i>	
(1) Transfer of provision for telephone charges from other heads (the excess as compared with last year's provision is due to larger number of telephones required within the authorised scales)	3·88
(2) Larger provision for expenditure on hired transport due mainly to the saving anticipated in budget, 1927-28 on account of construction of the railway up to Killa-Saifulla not having materialised	1·50
(3) Larger provision for conservancy	2·35
	7·73
	41·17

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE,					
<i>India.</i>					
SUB-HEAD A.—TRANSPORTATION.					
(Under control of the Quartermaster-General in India.)					
MINOR HEAD (a)—EMBARKATION STAFF.					
Detailed heads—					
10	10	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	1,75,100		1,70,240
122	134	(2) Pay and allowances of assistant surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks and pay, etc., of mechanical transport personnel)	1,46,090		1,69,190
		(3) Kit and clothing allowances	2,460		2,450
		(4) Money compensation in lieu of rations	2,790		2,610
		(5) Incidental and miscellaneous expenses	82,760		90,450
TOTAL MINOR HEAD (a)			4,09,200	4,10,000	4,34,940
MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.					
Detailed heads—					
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	17,100		17,100
15	22	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks)	34,710		51,060
		(3) Kit and clothing allowances	1,410		2,280
		(4) Money compensation in lieu of rations	2,500		4,020
		(5) Incidental and miscellaneous expenses	2,000		2,000
TOTAL MINOR HEAD (b).			57,720	58,000	76,460
Carried over			4,66,920	4,68,000	5,11,400

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—contd.**EXPLANATIONS.**

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

Budget, 1928-29, exceeds Budget, 1927-28, by Rs. 26 lakh due chiefly to additional establishments authorised for Calcutta in connection with work taken over from the agent for government consignments.

Minor Head (b)—Railway Transport Staff.—The railway transport establishments which are employed at Bombay, work under the orders of the embarkation commandant and deal with the frequent and important rail movements which take place to and from that port.

The increase of Rs. 19 lakh in budget, 1928-29, as compared with the budget, 1927-28, is due to provision for staff sanctioned for additional kitchen cars required as a result of the scheme for direct embarkation and disembarkation of troops—a measure of economy.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts, 1926-27/ Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927-28.	1928-29.				
			4,66,920	4,68,000	5,11,400
Brought forward .					
SUB-HEAD A.—TRANSPORTATION					
—contd.					
MINOR HEAD (c)—REST CAMPS AND ATTACHED SECTIONS AND GARRISON QUARTER MASTERS.					
Detailed heads—					
					3,660
4	10		16,060		40,410
6	8		5,630		7,570
31	89		15,170		16,960
			1,560		2,060
			950		1,610
			32,360		8,430
TOTAL MINOR HEAD (c).			71,730	72,000	80,700
MINOR HEAD (d)—TRAVELLING AND OUT-STATION ALLOWANCES.*					
Detailed heads—					
			21,62,090		16,62,000
			4,25,000		3,71,170
			1,41,710		1,20,710
			36,000		36,000
			5,00,000		4,11,150
			1,50,000		1,10,060
			1,98,910		1,96,000
			1,34,000		1,14,000
			3,13,760		3,06,140
			4,14,600		..
			4,500		4,500
			36,000		42,950
			8,000		22,100
			64,810		64,810
			87,440		74,450
			72,300		66,000
			7,000		7,000
			60,000		80,170
		
TOTAL MINOR HEAD (d)			48,16,120	58,36,000	36,89,210
Carried over			53,54,770	63,76,000	42,81,310

*Heads pertaining to Cantonments and Military Estates will be controlled by the Army Department.

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.*
EXPLANATIONS:

Minor Head (c)—Rest camps and attached sections and Garrison Quartermasters.—The slight increase in budget, 1928-29, over budget, 1927-28 is due to re-organisation of overseas camps at Deolali and Karachi.

Minor Head (d)—Travelling and out-station allowances.—Budget for 1928-29 is less than that for 1927-28 by Rs. 11·27 lakhs made up of :—

	In lakhs of Rs.
(1) Transfer to Head II—1-Military Accounts Offices, see explanation in page 138	4·15
(2) Savings (net) as a result of trooping furlough details	1·16
(3) Less provision due to general economy	5·96
	<hr/> 11·27 <hr/>

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		53,54,770	63,76,000	42,81,310
SUB-HEAD A.—TRANSPORTATION				
<i>—contd.</i>				
MINOR HEAD (c)—RAIL CHARGES.				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme				8,50,000
(2) Movements of drafts and details in relief to and from ports		20,00,000(a)		7,85,000
(3) Fighting Services		26,13,000		26,34,000
(4) Indian Army Service Corps (personnel)		33,51,800(c)		2,41,000
(5) Indian Army Ordnance Corps (personnel)		17,90,000(e)		11,000
(6) Indian Army Veterinary Corps (personnel)		14,000		13,000
(7) Medical Services (personnel) excluding Medical Store Depots		1,70,000		1,28,000
(8) Educational Institutions other than those of administrative Services (personnel)		40,000		33,000
(9) Headquarters Staff including Commands, Districts and Brigades (personnel)		4,60,000		3,17,000
(10) Indian Army Service Corps stores excluding Mechanical Transport		(d)		25,50,000
(11) Ordnance Stores		(f)		15,30,000
(12) Mechanical Transport stores and vehicles		3,30,000		2,50,000
(13) Remount Depots and breeding circles including animals		2,20,000		2,35,000
(14) Empty haulage				
(15) Special haulage charges		(b)		(b)
(16) Ecclesiastical establishments	
(17) Cantonments	
(18) Military Estates	
(19) Military Accounts Department		20,000		..
(20) Inspector of Lethal Weapons		3,000		7,500
(21) Central disposal organisation		69,210		69,210
(22) Miscellaneous		2,74,500		2,96,000
(23) Furlough for Indian officers and other ranks and enrolled followers	
TOTAL MINOR HEAD (c)		1,13,55,310	1,11,55,000	99,49,710
Carried over		1,67,10,080	1,75,31,000	1,42,31,020

*Heads pertaining to Cantonments and Military Estates will be controlled by the Army Department.

(b) Provision included in (a).

(d) Provision included in (c).

(f) Provision included in (e).

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—contd.
EXPLANATIONS.

Minor Head (c)—Rail Charges.—The decrease of Rs. 14·06 lakhs in budget, 1928-29 as compared with budget, 1927-28 is chiefly due to :—

	In lakhs of Rs.
(1) Decrease on account of expenditure for Military Accounts Offices transferred to Head II—I, see explanation in page 138	20
(2) Less provision due to general economy	16·93
(3) Increase on account of furlough details partly counterbalanced by savings owing to direct embarkation and disembarkation of troops	—3·07
	14·06

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,67,10,080	1,75,31,000	1,42,31,020
SUB-HEAD A.—TRANSPORTATION				
<i>—concl'd.</i>				
MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements		66,750		43,000
(2) Other movements (Personnel)		6,77,270		3,33,350
(3) Indian Army Service Corps Stores		1,50,770		2,48,900
(4) Ordnance Stores		93,760		80,000
(5) Remount Depots and Breeding Circles including Animals		700		2,400
(6) Inspectors of Lethal Weapons and General Stores		16,280		..
(7) Central disposal organization		600		700
(8) Miscellaneous (including voyage rations).		1,67,370		2,78,000
(9) Furlough for Indian officers and other ranks and enrolled followers
TOTAL MINOR HEAD (f)		11,73,500	11,74,000	9,86,350
MINOR HEAD (g)—INDIAN TROOP SERVICE		87,460	88,000	1,03,450
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES		3,26,300	26,000	10,000
MINOR HEAD (i)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS				18,14,100
MINOR HEAD (j)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS OTHER THAN THOSE EMPLOYED IN MANUFACTURING CONCERNS.		17,80,000	18,50,000	12,000
Minor head (k)—Leave passage concessions to the superior service officers of the Military Accounts Department.
MINOR HEAD (l)—MILITARY LAUNCHES		3,32,400	3,32,000	3,04,260
TOTAL SUB-HEAD A.		2,04,09,740	2,10,01,000	1,74,61,180

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS.

Minor Head (f).—Sea and Inland water charges.—The small decrease in budget, 1928-29, as compared with budget, 1927-28 is due to the abolition of the system of capitation payments to port authorities.

Minor Head (g).—Indian Troop Service.—The increase in Budget, 1928-29, is due to revision of marine transport establishments.

Minor Head (h).—Sea passage money on account of officers and others to and from England and Colonies.—The estimate has been reduced with reference to current actuals.

Minor Head (i) }
and } —*Leave passage concessions.*—The excess is due to transfer from Head
Minor Head (j) } II-B (g).

Minor Head (k).—Leave passage concessions to the Superior Service officers of the Military Accounts Department.—Provision is made for the year 1928-29 under Head II—I.

Minor Head (l).—Military launches.—The decrease is due to the proposal to return the steam launch "Balazore" to the marine department.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA).				
MINOR HEAD (a)—HIRED TRANSPORT.				
Detailed heads—				
(1) Relief movements				
(2) Fighting Services (personnel)				
(3) Medical Services (personnel) except for medical store depots				
(4) Indian Army Service Corps personnel and Stores, excluding Mechanical Transport				
(5) Mechanical Transport stores		14,94,180	16,94,000	16,44,180
(6) Ordnance stores (excluding clothing and Ord. Factories)				
(7) Remount Depots and breeding circles including animals				
(8) Central disposal organisation				
(9) Miscellaneous				
TOTAL MINOR HEAD (a)		14,94,180	16,94,000	16,44,180
MINOR HEAD (b)—SUPPLY OF WELL WATER.				
Detailed heads—				
(1) Hire of bullocks		1,19,760	1,21,000	1,19,760
(2) Temporary labour				
TOTAL MINOR HEAD (b)		1,19,760	1,21,000	1,19,760
TOTAL SUB-HEAD B.		16,13,940	18,15,000	17,63,940

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.***EXPLANATIONS.**

Minor Head (a)—Hired Transport.—The reason for increase in budget, 1928-29 over budget, 1927-28 is that savings anticipated in budget, 1927-28, on account of the construction of the Killa-Saifulla Railway (Zhob) will not materialise until its extension to Fort Sandeman.

Minor Head (b)—Supply of well water—No remarks.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA).				
MINOR HEAD (a)—CONSERVANCY.				
Detailed heads—				
(1) Conservancy charges paid to Cantonment authorities				
(2) Other conservancy charges in Cantonment station		16,67,070	18,18,000	19,02,800
(3) Other conservancy charges in non-cantonment stations.				
TOTAL MINOR HEAD (a)		16,67,070	18,18,000	19,02,800
MINOR HEAD (b)—ANTI-MALARIAL MEASURES		1,99,120	77,000	1,99,120
TOTAL MINOR HEAD (b)		1,99,120	77,000	1,99,120
MINOR HEAD (c)—HOT WEATHER ESTABLISHMENTS.				
Detailed heads—				1,75,930
(1) Barracks—British troops				
(2) Offices—Indian regimental units		4,50,230		31,490
(3) Station Hospitals—British (including lady nurses quarters)				28,320
(4) Station Hospitals—Indian				18,790
(5) Animal Transport units
(6) Indian Army Ordnance Corps
TOTAL MINOR HEAD (c)		4,50,230	3,68,000	2,54,530
MINOR HEAD (d)—ADMINISTRATION OF NON-CANTONMENT STATIONS		1,250	2,000	1,250
TOTAL MINOR HEAD (d)		1,250	2,000	1,250
MINOR HEAD (e)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)	3,88,410
TOTAL MINOR HEAD (e)	3,88,410
TOTAL SUB-HEAD C.	23,17,670	22,65,000	27,46,110

ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS.

Minor Head (a)—Conservancy.—The excess is based on actuals for 1926-27 and is also partly due to provision for free conservancy sanctioned for warrant ranks of the Indian Un-attached List.

Minor Head (b)—Anti-malarial measures.—No remarks.

Minor Head (c)—Hot weather establishments.—The reduction is due to electrification of British troops barracks and hospitals.

Minor Head (d) Administration of Non-Cantonment stations—No remarks.

Minor Head (e) Administration of Telephones (excepting those at Army Headquarters)—Provision of this head was made in 1927-28 as under—

Head II—N.—Miscellaneous services under Chief of the General Staff.	Rs. 46,000
Head III.—B.—Staff of Commands	3,01,800
Head III.—C.—Staff of Districts	7,530
	3,55,330

The increase in 1928-29 as compared with the above amount is due to larger number of telephones required within the authorised scales.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
Rs.	Rs.	Rs.	Rs.

SUB-HEAD D.—MISCELLANEOUS.

Detailed heads—

Donations and Grants-in-aid to Institutions and Charitable and subsistence allowances

	56,200		..
(1) Loss of Cash }			19,650
(2) Compensation for losses . . }	72,000		41,390
(3) Payment to Telegraph Department for care of Army Mobilisation stores	30,000		28,500
(4) Incidental and miscellaneous expenses	55,000		66,860
(5) Arrear charges unallocated	1,50,000		3,86,770
(6) Fractional differences	2,000		—340
(7) Special expenditure on account of families of British Soldiers attached to Civil Departments . . . .	..		—2,000
(8) Payments to the Ministry of Health on account of National Health Insurance

TOTAL SUB-HEAD D.	3,65,200	30,54,000	5,40,830
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TOTAL INDIA	2,47,06,550	2,81,35,000	2,25,12,060
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ANTI MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS.

Sub-Head D.—Miscellaneous.—The items of expenditure under this sub-head are of a fluctuating nature. Provision for the year 1928-29 is based on past and current actuals excluding the abnormal items included therein.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Indian Troop Service and cost of transport not charged to Troop Service		63,30,000	61,07,000	65,60,000
(2) Passages to India
(3) Leave concession passages
(4) Land transport.		10,000	13,000	13,330
(5) Publications and Miscellaneous		50,000	43,000	93,340
(6) Miscellaneous		3,00,000	4,13,000	4,00,000
TOTAL ENGLAND		66,90,000	65,76,000	70,66,670
Exchange on English Expenditure		22,30,000	23,000	..
TOTAL EXPENDITURE— MAIN HEAD VII		3,36,26,550	3,47,34,000	2,95,78,730

ANTI-MALARIAL MEASURES. HOT WEATHER ESTS. ETC.—*contd.***EXPLANATIONS.**

The figures in the Budget Estimate, 1927-28 under England represent the equivalents of the sterling figures at $2s. = 1$ Re. while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of $1s\ 6d = 1$ Re. The average rates are $1s\ 6d = 1$ Re. for the Budget Estimate, 1927-28, $1s\ 5\frac{1}{2}d = 1$ Re. for the Revised Estimate, 1927-28 and $1s\ 6d. = 1$ Re. for the Budget Estimate, 1928-29.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
Sub-Head A.—Transportation (under D. M. Q.)—				
(1) Contribution from other departments or Governments for leave passages in respect of Military Officers temporarily or permanently employed under them		1,80,000		1,05,000
(2) Recoveries of table money, etc. . . .		} 9,000		{ 41,050
(3) Miscellaneous . . .					{ 15,000
TOTAL SUB-HEAD A		1,89,000	2,16,000	1,61,050
Sub-Head C.—Conservancy, Anti-malarial Measures, Hot Weather Establishments and Administration of Non-Cantonment Stations—				
Minor head (d).—Administration of Non-Cantonment Stations.—				
Miscellaneous receipts
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures . . .		46,050	48,000	45,000
(2) Arrear receipts	5,000	16,360
(3) Fractional differences and miscellaneous	86,000	82,270
TOTAL SUB-HEAD D		46,050	1,39,000	1,43,630
TOTAL INDIA		2,35,050	3,55,000	3,04,680
England—				
(1) Contribution by the Imperial Government in respect of cost of the transport of troops . . .		13,00,000		17,33,330
(2) Miscellaneous . . .		10,000		13,340
TOTAL ENGLAND		13,10,000	17,65,000	17,46,670
Exchange		-4,36,670	6,000	..
TOTAL RECEIPTS—MAIN HEAD VII.		19,81,720	21,26,000	20,51,350

FOR THE YEAR 1928-29.

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ANTI-MALARIAL MEASURES, HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS,

MAIN HEAD VIII.—NON-EFFECT CHARGES AND RECEIPTS.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICES				12,01,980	1,87,520	10,14,460	11,25,000	4,17,000	7,08,000	10,51,120	1,75,850	8,75,270
B.—PENSIONS				8,40,82,020	9,91,480	8,30,90,540	8,33,59,000	10,60,000	8,22,99,000	8,35,01,880	10,53,150	8,24,48,730
TOTAL—INDIA.				8,52,84,000	11,79,000	8,41,05,000	8,44,84,000	14,77,000	8,30,07,000	8,45,53,000	12,29,000	8,33,24,000
ENGLAND				8,57,39,000	11,19,000	8,46,20,000	4,84,24,000	21,12,000	4,63,12,000	4,91,52,000	21,20,000	4,70,32,000
EXCHANGE				1,19,13,000	3,73,000	1,15,40,000	1,68,000	7,000	1,61,000	..	..	..
TOTAL—MAIN HEAD VIII				8,29,36,000	28,71,000	8,02,65,000	8,30,76,000	35,96,000	7,94,80,000	8,37,05,000	33,49,000	8,03,56,000

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War Office of a proportionate share of retired pay, etc., of British service officers and troops serving in India. Against the liability under (2) contributions are recovered from officers in respect of pensions paid from family pension funds, which are credited as non-effective receipts. The other receipts are contributions received by the Indian Government in respect of ordinary pensions payable from army estimates to officers and men on foreign service in Iraq and elsewhere.

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

Ordinary pensions.

	Minimum.	Maximum.
	£	£
Major, Indian Army	245	524
Lieutenant-Colonel, Indian Army	566	800
Colonel, Indian Army	800	900
Major-General, Indian Army	900	1,000
Lieutenant-General, Indian Army	1,000	1,200
General, Indian Army	1,200	1,400

N.B.—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army. The above rates are subject to a provisional reduction of 4½ per cent for 3 years from the 1st July 1927.

	£
Sub-Conductor, India Unattached List	243
Conductor, India Unattached List	243
Assistant Commissary, India Unattached List	400*
Deputy Commissary, India Unattached List	400*
Commissary, India Unattached List	550*

} No fixed minimum

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

	Rs.	Rs.
Sepoys and analogous ranks	5	6
Naiks and analogous ranks	7	7
Havildars and analogous ranks	12	15
Jemadars and analogous ranks	30	40
Subedars and analogous ranks	55	75
Subedar-Majors and Risaldar-Majors	105	125
Indian officers granted honorary King's commissions	110	200
Followers (in certain cases)		5

3. *Rewards for Military Services.*—Budget, 1928-29 is less than Budget, 1927-28 by Rs. 1.39 lakhs (Net) and is based on progress of charges.

4. *Pensions.*—The reduction of Rs. 6.42 lakhs (Net) in Budget, 1928-29 as compared with Budget, 1927-28 is also justified by the progress of expenditure and is due to casualties of pensioners, smaller requirements under Pensions—capitalised and larger receipts.

5. *England and Exchange.*—The figures in the Budget Estimate, 1927-28 against the detailed heads under England represent the equivalents of sterling figures at 2s.=1R while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d.=1R. The average rates are 1s. 6d.=1R. for the Budget Estimate, 1927-28, 1s. 5½d.=1R. for the Revised Estimate, 1927-28 and 1s. 6d.=1R. for the Budget Estimate, 1928-29. Including Exchange, Budget, 1928-29 exceeds Budget, 1927-28 by Rs. 8.72 lakhs (Net) due chiefly to larger admissions to pensions, partly counterbalanced by larger receipts.

MAIN HEAD VIII.—NON-EFFECTIVE

Under control of the

Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
Rs.	Rs.	Rs.	Rs.

EXPENDITURE.

INDIA—

SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.

(1) Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.	1,34,760	1,05,000	99,000
(2) Annuities and gratuities	22,030	19,000	16,900
(3) Special payments (Jangi inams) to Indian officers and men for services in connection with the Great War	10,05,070	9,22,000	8,87,820
(4) Decorations and Medals	40,120	79,000	47,400
TOTAL SUB-HEAD A	12,01,980	11,25,000	10,51,120

SUB-HEAD B.—PENSIONS.

(a) Retired, Wound and Invalid Pensions and Gratuities to Europeans—

(1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers	22,26,430		21,05,050
(2) Wound pensions to commissioned officers, departmental officers and warrant and non-commissioned officers and civilians	1,01,550		1,02,030
(3) Wound and other gratuities	18,300		2,450
(4) Compensation for dearness of provisions	800		800

TOTAL	23,47,080	22,67,000	22,10,330
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Carried over	23,47,080	22,67,000	22,10,330
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CHARGES AND RECEIPTS—*contd.*

Adjutant General in India.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		23,47,080	22,67,000	23,10,330
INDIA—<i>contd.</i>				
SUB-HEAD B.—PENSIONS—<i>contd.</i>				
(b) Retired, Wound and Invalid Pensions and Gratuities to Indians—				
(1) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers, subordinates of the Medical Department and regimental followers including mustering-out pensions		2,19,04,910		2,18,18,850
(2) Gratuities to Indian soldiers, men of the active reserve and regimental followers including mustering-out gratuities		1,06,800		1,60,060
(3) Indian family pensions including those of regimental followers		59,63,200		58,22,300
(4) Compensation for dearness of provisions		2,60,460		2,44,200
TOTAL		2,82,35,370	2,80,06,000	2,80,45,350
(c) Family Pensions and Compassionate Allowances to Europeans—				
(1) Pensions to widows (late Lord Clive's Fund)		1,500		1,500
(2) Pensions to widows admitted since passing of Indian Government Acts, 1858 (Acts XXI and XXII, Cap. 106)		3,97,880		3,92,700
(3) Pensions to children of departmental officers and warrant officers		76,650		67,000
(4) Artillery Charitable Fund		50		1,000
(5) Indian Military Service Family Pensions		1,30,000		1,30,000
(6) Compassionate allowances		1,31,450		1,25,000
TOTAL		7,37,530	7,15,000	7,17,200
Carried over		3,13,19,980	3,09,63,000	3,09,72,880

MAIN HEAD VIII.—NON-EFFECTIVE

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		3,13,19,980	3,09,88,000	3,09,72,880
INDIA—concl'd.				
SUB-HEAD B.—PENSIONS—concl'd.				
(d) Departmental Pensions—				
(1) Pensions		18,07,260		18,69,700
(2) Compassionate allowances		15,010*		15,000*
(3) Gratuities		83,100		20,100
(4) Family pensions		1,21,330		1,19,200
TOTAL		20,26,700	19,90,000	20,24,000
(e) Pensions—Capitalised—				
(1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers		6,38,740		3,30,000
(2) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers		12,500		14,000
(3) Indian family pensions		10,000		8,000
(4) Departmental pensions under Military Rules		16,100		16,000
(5) Equated payments of commuted value of departmental pensions under Civil Service Regulations charged to capital		58,000		1,37,000
TOTAL		7,35,340	3,81,000	5,05,000
TOTAL SUB-HEAD B		3,40,82,020	3,33,59,000	3,35,01,880
TOTAL INDIA		3,52,84,000	3,44,84,000	3,45,53,000

*Include Rs. 9,000 for grants from Compassionate Fund to civilian employees in the Army Department.

CHARGES AND RECEIPTS—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
ENGLAND—				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,15,03,000		1,55,86,670
(2) Pay of Non-effective Colonels of Royal Artillery		12,000		16,000
(3) Pay and pensions of Non-effective and retired officers of the Indian Service		1,90,00,000		2,64,00,000
(4) Wound pensions and gratuities		1,50,000		2,00,000
(5) Miscellaneous pensions, etc..		23,74,000		31,22,670
(6) Indian Military Service Family Pensions		22,50,000		31,33,330
(7) Pensions of Civilians employed in Army Department, commutations, etc.		4,50,000		6,93,330
TOTAL ENGLAND		3,57,39,000	4,84,24,000	4,91,52,000
EXCHANGE ON EXPENDITURE IN ENGLAND		1,19,13,000	1,68,000	..
TOTAL EXPENDITURE—MAIN HEAD VIII		8,29,36,000	8,30,76,000	8,37,05,000

MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS—*concl'd.*

	Accounts, 1926-27	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES, INDIA.				
(1) Miscellaneous receipts		5,310		9,580
(2) Decorations and Medals		1,82,210		1,66,270
TOTAL SUB-HEAD A. . . .		1,87,520	4,17,000	1,75,850
SUB-HEAD B.—PENSIONS.				
(1) Subscriptions towards Indian Military Service Family Pensions .		7,25,000		7,00,000
(2) Miscellaneous receipts		2,66,480		3,53,150
(3) Receipts from other departments or Governments on account of commuted value of pensions
(4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions
TOTAL SUB-HEAD B		9,91,480	10,60,000	10,53,150
TOTAL INDIA		11,79,000	14,77,000	12,29,000
ENGLAND—				
(1) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.		5,84,000		7,13,330
(2) Subscriptions towards Indian Military Service Family Pensions .		5,35,000		14,06,670
TOTAL ENGLAND		11,19,000	21,12,000	21,20,000
EXCHANGE ON RECEIPTS IN ENGLAND. .		3,73,000	7,000	..
TOTAL RECEIPTS—MAIN HEAD VIII .		26,71,000	35,96,000	33,49,000

ARMY.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL
FORCES.

MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A.—STAFF AT ARMY HEADQUARTERS .				61,640	..	61,640	60,000	..	60,000	61,640	..	61,640
B.—STAFF AT HEAD QUARTERS OF COM- MANDS .				80,360	..	80,360	80,000	..	80,000	82,250	..	82,250
C.—STAFF AT HEAD- QUARTERS OF DIS- TRICTS AND BRI- GADES . . .				1,57,500	..	1,57,500	1,41,000	..	1,41,000	1,53,380	..	1,53,380
D.—AUXILIARY FORCE				63,10,430	..	63,10,430	61,72,000	4,000	61,88,000	61,74,610	..	61,74,610
E.—TERRITORIAL FORCE . . .				20,00,070	..	20,00,070	18,67,000	..	18,67,000	29,10,120	..	29,10,120
TOTAL . . .				86,10,000	..	86,10,000	83,20,000	4,000	83,16,000	93,82,000	..	93,82,000

EXPLANATIONS.

1. *Sub-Heads A, B & C.*—Represent provision for staff and establishments maintained at the army headquarters, commands and districts to deal with all questions connected with the organisation and administration of the Auxiliary and Territorial Forces.

2. *Sub-Head D.—Auxiliary Force.*—This force has taken the place of the old volunteer force. The units comprising it are liable to be called out, or embodied, for local service only, thus constituting a potential reinforcement to the regular army. The maximum enrollable strength of this force amounts to 36,635 all ranks, viz., 4,042 cavalry, 1,971 artillery, 510 engineers, 15,420 railway corps, 13,234 infantry, 1,351 machine gun corps and 107 army service corps. The personnel of this force comprise 3 categories, viz., (1) active class, (2) first (A) and (3) second (B) reserve. On completion of the prescribed period of training non-commissioned officers and men of the active class are paid pay at Rs. 4, 3 and 2 per diem for sergeant, corporal and private, respectively, and a bonus of an equivalent amount for 16 days in the case of the infantry branch and 20 days in the case of other branches, while the categories (2) and (3) are allowed pay and bonus for 6 and 10 days respectively.

The strength of the Auxiliary Force during 1928-29 will, it is anticipated, be maintained at a total strength of 31,600 all ranks, excluding cadets.

3. *Sub-Head E.—Territorial Force.*—This Force comprises at present 18 battalions of infantry and 2 battalions of pioneers, of an aggregate strength of 14,760 other ranks and 6 battalions and 2 companies of university training corps of an aggregate strength of 4,314.

The personnel of the provincial battalions are liable for preliminary and periodical training of 56 and 28 days respectively in the year, during which they draw pay and such allowances as are admissible to the corresponding ranks of the regular army. The members of the university training corps are liable for training for a period not exceeding 15 days in the year.

The Budget estimate, 1928-29 provides an additional sum of Rs. 10 lakhs to meet the expenditure on new measures to be introduced in accordance with the recommendations of the Auxiliary and Territorial Force Committee which have been accepted by Government.

4. The increase of Rs. 7.72 lakhs in 1928-29 as compared with budget, 1927-28, is chiefly due to :—

	(In lakhs of rupees).
	Rs.
(1) Increased provision under training grant, of the Territorial Force on basis of actual expenditure	37
(2) Increase in the establishment of corps of watchers, etc.	10
(3) extra cost of new measures to be introduced in accordance with recommendations of the Auxiliary and Territorial Forces Committee, which have been accepted by Government	10.00
(4) Less expenditure due to shortage of establishments and to smaller number of men coming up for training (net)	—1.97
(5) Smaller provision under transportation charges, on the basis of current actuals	—0.85
(6) Other variations (net)	07
	7.72

MAIN HEAD—PART B.—AUXILIARY

Under Control of the

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
INDIA.					
SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS.					
Detailed Heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	43,260		43,260
5	5	(2) Pay and allowances of clerical and menial establishments	13,880		13,880
		(3) Travelling and out-station allowances	4,500		4,500
		(4) Sea and Inland water charges			
TOTAL SUB-HEAD A.			61,640	60,000	61,640
SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.					
Detailed Heads—					
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	60,920		60,700
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments	15,590		16,160
		(3) Compensation in lieu of rations	120		240
		(4) Kit and clothing allowances	330		330
		(5) Travelling and out-station allowances	3,200		4,700
		(6) Sea and Inland water charges . . . . .	..		..
		(7) Miscellaneous expenses	100		120
TOTAL SUB HEAD B.			80,360	80,000	82,250

**MAIN HEAD—PART B.—AUXILIARY AND TERRITORIAL
FORCES—concl'd.**

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—TERRITORIAL FORCE.					
Detailed Heads—					
106	106	(1) Pay and allowances of officers (permanent staff)	9,09,470		9,09,700
46	46	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non commissioned officers (permanent staff)	1,61,330		1,35,730
		(3) Pay and allowances of officers and men under training	4,30,930		3,52,560
		(4) Pay and allowances of clerical and menial establishments	1,05,530		1,06,320
		(5) Compensation in lieu of rations	9,020		7,320
		(6) Kit and clothing allowances	8,790		8,770
		(7) Travelling and out-station allowances			
		(8) Rail charges			
		(9) Sea and Inland water charges	2,80,000		2,57,650
		(10) Hired transport charges			
		(11) Incidental and miscellaneous expenses			
		(12) Training grant	95,000		1,32,070
		(13) Extra cost of new measures to be introduced in accordance with the recommendations of the Auxiliary and Territorial Forces Committee, which have been accepted by Government			10,00,000
TOTAL SUB-HEAD E.			20,00,070	18,67,000	29,10,120
TOTAL EXPENDITURE MAIN HEAD—PART B.			86,10,000	83,20,000	93,82,000
RECEIPTS.					
Miscellaneous receipts			..	4,000	..

ARMY.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS, ROYAL AIR FORCE				28,75,540	..	28,75,540	27,74,000	..	27,74,000	29,16,730	..	29,16,730
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.				27,12,120	5,670	27,06,450	24,16,000	10,000	24,06,000	26,90,680	6,800	26,84,880
C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.				7,64,560	..	7,64,560	7,56,000	..	7,56,000	5,85,850	..	5,85,850
D.—PURCHASE AND SALE OF STORES				24,20,470	20,000	24,00,470	20,37,000	14,000	20,23,000	25,12,660	1,17,200	23,95,460
E.—MISCELLANEOUS				1,59,770	..	1,59,770	1,14,000	..	1,14,000	1,24,310	..	1,24,310
F.—WORKS EXPENDITURE				30,26,210	..	30,26,210	28,27,000	10,000	28,17,000	38,43,770	3,500	38,40,270
G.—NON-EFFECTIVE CHARGES				2,000	..	2,000	1,000	..	1,000	4,000	..	4,000
TOTAL INDIA				1,19,60,670	25,670	1,19,35,000	1,09,25,000	84,000	1,08,91,000	1,26,78,000	1,27,000	1,25,51,000
ENGLAND				49,45,000	10,000	49,35,000	51,87,000	15,000	51,52,000	1,01,29,000	80,000	1,00,99,000
EXCHANGE				16,48,330	3,930	16,45,000	18,000	..	18,000	..	..	..
TOTAL PART C.				1,85,54,000	39,000	1,85,15,000	1,61,10,000	49,000	1,60,61,000	2,28,07,000	1,57,000	2,26,50,000

EXPLANATIONS.

During the period from 1st April 1928 to 31st December 1928, the establishment of the Royal Air Force in India will be 224* officers, 1,705 airmen, 181 Indian artificers, 79 Indian mechanical transport drivers, 141† clerks, 4 schoolmistresses, 8 regimental munshis and 730‡ followers. From 1st January 1929 the Royal Air Force will be reorganised on station basis and its establishment will be 268* officers, 1,861 British other ranks, 181 Indian artificers, 89 Indian mechanical transport drivers, 145 † clerks, 4 schoolmistresses, 8 regimental munshis and 806 ‡ followers. It will comprise the following units by the end of this financial year when the additions and reorganization set out in paragraph 6 have been effected.

1 Headquarters, Royal Air Force, at Simla and Delhi.

1 Group Headquarters, Royal Air Force at Peshawar with 2 stations each comprising 2 (Bombing) squadrons at Risalpur and Kohat, and 1 (Army Co-operation) squadron at Peshawar, under its administration. The Risalpur Station will also in addition to 2 (Bombing) squadrons have a Parachute Test Section.

1 Wing Headquarter, Royal Air Force, at Quetta, with 2 (Army Co-operation) squadrons under its administration.

1 (Army Co-operation) squadron at Ambala, which is directly under the administration of the Headquarters, Royal Air Force.

1 Aircraft Depot at Karachi.

1 Aircraft Park at Lahore.

Besides the above there is a Royal Air Force Hill Depot which is located at Lower Topa during the summer months only.

2. The duties of the Aircraft Depot are as follows :—

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out major repairs to aeroplanes, mechanical transport, etc. It is a supply base for Quetta direct, and for other stations through the Aircraft Park, Lahore.

3. The duties of the Aircraft Park are as follows :—

The Aircraft Park erects all new aeroplanes received from England, with the exception of those mentioned in paragraph 2, carries out plane repairing and mechanical transport body building work and is the supply base for all Royal Air Force stations other than Quetta.

4. Each squadron has 12§ aeroplanes and engines (together with a reserve).

5. In view of the fact that it is more economical to repair aircraft at the Aircraft Depot, Karachi, than to replace them with new machines and engines, etc., it has been decided to increase the strength of the Depot to cope with the increased amount of repair work and provision has been made in the budget on this account. A corresponding reduction has been made in the provision for English stores. Hitherto the Royal Air Force were entirely dependent on the Meteorological Department of the Government of India. Two officers have been appointed to the Royal Air Force whose duty will be to provide the special meteorological information required by the Force.

6. In his report on the reorganisation of the Royal Air Force in India, Air Vice Marshal Sir John Salmond recommended in August 1922, the addition of 2 new Royal Air Force squadrons in India. The proposal has since been under the careful consideration of the Government of India and as a result of the present Air Officer Commanding, Royal Air Force in India's proposed reorganisation of personnel and stores of the Royal Air Force on station basis considerable economies have been effected in the cost (both initial and recurring) of the above 2 squadrons.

The proposal has been approved by the Secretary of State for India in principle and detailed workings of the scheme have been submitted to him. Included in these reorganisation proposals is one for the substitution of Indian drivers (petrol) for British drivers (petrol) for heavy motor vehicles only: this measure will enable considerable economies to be effected.

7. The figures provide for flying 273 hours per squadron per month plus consumption at the Aircraft Park, Lahore, and Aircraft Depot, Karachi.

8. Prior to October 1927 there was only one civilian educational officer (Grade II) at the Headquarters, Royal Air Force, who obtained some assistance from the Royal Air Force officers and airmen at units. Those arrangements were not adequate as educational training forms an integral part of the training of officers and airmen. With this end in view, 3 additional civilian educational officers Grade III have been sanctioned to assist at Karachi, Peshawar and Lahore.

9. To assist the crew to escape from an aeroplane which has got completely out of control or is on fire, the Air Ministry has adopted the policy of equipping all Royal Air Force Aircraft with parachutes. To ensure the safety of pilots serving in India it has been decided to bring the Air Force in India into line with other Air Force commands. Provision has for the present been made for the supply and storage of parachutes for the 2 D.H.-9 As. squadrons only. No parachute equipment suitable for fitting to Bristol Fighter squadrons is at present available.

* Including Commanding Royal Engineer, Royal Air Force, and his Personal Assistant.

† Including 2 temporary clerks and one draftsman attached to Commanding Royal Engineer's Office, Royal Air Force.

‡ Including one temporary peon authorised for Commanding Royal Engineer's Office, Royal Air Force.

§ Excluding one Dual control machine.

EXPLANATIONS.

10. Owing to the deterioration and difficulty of access of the present bomb reserve for the Royal Air Force now stored at Butcher's Island, a scheme has been put forward to construct storage for bombs in places which are more convenient and in which deterioration is likely to be small.

11. A scheme for adding to landing grounds in India is in progress. The object is to link up cantonments and in conjunction with expected civil aviation routes to cover all important areas in India with a sufficient net work of routes to enable machines to fly over the greater part of the country.

12. The increase of Rs. 41.35 lakhs (net) in the budget estimate, 1928-29 over the budget estimate, 1927-28 is made up as follows:—

(In lakhs of rupees.)

Increases—

(1) Larger provision in England on stores etc. due mainly to the provision for aeroplanes, aero-engines and technical and mechanical transport stores for 2 new squadrons	30.52
(2) Increase in the provision for sea transport and other charges in England	2.49
(3) Larger provision under pay and allowance of officers with king's commissions due mainly to provision for (i) officers of 2 new squadrons for 3 months and (ii) 3 educational officers and 1 medical officer for the whole year	1.35
(4) Larger transportation charges due to initial expenditure on account of the conveyance of stores and personnel of 2 new squadrons and freight on royal air force bombs from Butcher's Island, Bombay to Karachi	1.24
(5) Larger provision on account of customs duty on stores required for 2 new squadrons	1.86
(6) Larger provision for new urgent works	7.22
(7) Larger provision under repairs and renewals, due to taking over by the royal air force of new landing grounds and larger expenditure on account of water and electricity anticipated	1.34
(8) Purchase of Trojan vans and other mechanical transport vehicles, etc.	2.39
	48.41

Decreases—

(1) Smaller provision for petrol, oil and lubricants due to fall in prices	4.18
(2) Smaller purchases of stores and smaller storage charges in respect of royal air force bombs etc. . . . .	.39
(3) Smaller provision on account of transfer to part A of army, of charges of controller of accounts, royal air force and works audit charges	2.49
	7.06
Net increase	41.35

FOR THE YEAR 1928-29.

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MAIN HEAD—PART C.—ROYAL AIR FORCE—contd.

DETAILS OF SUB-HEADS.

EXPENDITURE.

Numbers,						Budget Estimate.	
1927-28.			1928-29.			1927-28.	1928-29.
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.	Rs.	Rs. -
A.—SQUADRONS AND STAFF AT WING HEAD-QUARTERS.							
2	36	254	2	31	243	(1) BOMBING SQUADRON (SINGLE ENGINE)	8,26,450 10,02,520
4	90	508	4	90	460	(2) CORPS RECONNAISSANCE SQUADRONS	17,80,680 16,79,160
3	15	39	3	15	39	(3) STAFF AT WING HEADQUARTERS	2,68,410 2,35,050
..	141	801	..	136	712	TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT WING HEADQUARTERS	28,75,540 29,16,730
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.							
..	2	..	..	2	..	(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	31,400 41,760
..	4	3	..	4	4	(b) ROYAL AIR FORCE EDUCATION.	62,560 83,130

..	10	21	..	10	21	(c) HOSPITALS	2,12,750	2,13,810
1	43	809	1	44	808	(d) AIRCRAFT DEPOT	19,56,820	18,66,190
1	9	124	1	9	123	(e) AIRCRAFT PARK	4,48,790	4,85,790
<hr/>								
..	68	957	..	69	956	TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.	27,12,120	26,90,680
<hr/>								
C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS, ETC.								
1	16	22	1	17	11	(a) ROYAL AIR FORCE HEADQUARTERS	5,54,050	5,85,850
1	1	..	..	..	..	(b) <i>Controller of Accounts</i>	2,10,510	..
<hr/>								
..	17	22	..	17	11	TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.	7,64,560	5,85,850
<hr/>								

NOTE.—From 1st January 1929 the R. A. F. will be re-organised on station basis and the establishment of the R. A. F. will be as shown on page 279.

MAIN HEAD—PART C.—

Under control of the Air Officer

Numbers.		EXPENDITURE.	Accounts,	Budget	Revised	Budget
1927-28.	1928-29.		1926-27.	Estimate,	Estimate,	Estimate,
			Rs.	Rs.	Rs.	Rs.
INDIA—						
SUB-HEAD A.—SQUADRONS AND STAFF AT WING HEADQUARTERS.						
Detailed heads—						
141	136	(1) Pay and allowances of officers with King's Commissions		11,62,330		12,37,650
801	742	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		11,48,970		10,40,920
53	125	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers		41,010		77,310
377	375	(4) Pay and allowances (including money allowances) of followers		79,350		83,960
		(5) Money compensation in lieu of rations to British troops		7,500		9,100
		(6) Kit and clothing allowances of British troops		88,990		85,780
		(7) Kit and clothing allowances for Indian followers		6,970		3,390
		(8) Travelling and out-station allowances		1,35,000		1,27,000
		(9) Rail charges		92,000		1,33,500
		(10) Sea and inland water charges		20,000		13,000
		(11) Hired transport charges		7,000		10,800
		(12) Prizes for skill at arms and contract and miscellaneous allowances		42,170		43,580
		(13) Incidental expenses and charges for hot weather establishments		37,250		43,100
		(14) Conservancy charges		5,470		5,890
		(15) Miscellaneous expenditure incurred regimentally on account of stores		1,530		1,750
TOTAL SUB-HEAD A.				28,75,540	27,74,000	29,16,730

ROYAL AIR FORCE—*contd.*

Commanding, Royal Air Force.

EXPLANATIONS.

A.—Squadrons and Staff at Wing Headquarters.—

Budget, 1928-29, is more than budget, 1927-28, by Rs. 41 lakh. This increase is mainly due to:—

(In lakhs of rupees.)

Increases—

- | | |
|---|------|
| (1) Pay and allowances of officers with king's commissions due to provision made for 2 new squadrons for 3 months from 1st January 1929 to 31st March 1929 and provision of leave allowances of officers proceeding on leave at the expiration of their tour in India | 76 |
| (2) Larger expenditure under Pay and allowances, etc., of Indian other ranks, clerks and followers due to provision made for the personnel of 2 new squadrons and to employment of certain Indian mechanical transport drivers in place of British mechanical transport drivers, etc. | 45 |
| (3) More rail charges, due to provision for the initial expenditure in respect of personnel and stores of 2 new squadrons | 43 |
| | 1 64 |

Decreases—

- | | |
|---|------|
| (1) Smaller provision under pay and allowances, etc., of British soldiers, due to (i) more recoveries on account of allotments made by airmen and (ii) replacement of certain British mechanical transport drivers by Indian mechanical transport drivers | 1 08 |
| (2) Savings under travelling and outstation allowances and sea and inland water charges based on past actuals | 15 |
| | 1 23 |

Net increase

41

MAIN HEAD—PART C.—

Numbers.		Accounts,	Budget	Revised	Budget
1927- 1928-		1924-27.	Estimate,	Estimate,	Estimate,
28. 29.			1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.					
MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.					
(i) <i>Staff College, Quetta.</i>					
Detailed Heads—					
2	2	Pay and allowances (including forage and other allowances) of officer students	27,800		37,760
TOTAL (a) (i)			27,800		37,760
(ii) <i>Miscellaneous.</i>					
Detailed Head—					
Training grant for squadrons			3,600		4,000
TOTAL MINOR HEAD (a)			31,400	31,000	41,760
MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION.					
Detailed Heads—					
15	16	(1) Pay and allowances of Educational Establishments including Regimental Munshis	58,250		78,650
(2) Grant for Education of airmen			3,110		3,120
(3) Grant for Education of children			1,200		1,360
TOTAL MINOR HEAD (b)			62,560	58,000	83,130
MINOR HEAD (c)—HOSPITALS.					
Detailed Heads—					
10	10	(1) Pay and allowances of officers with King's Commissions	1,04,950		1,04,380
21	21	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	27,190		23,040
(3) Money compensation in lieu of rations to British troops			100		200
(4) Kit and clothing allowances to British troops			2,330		2,370
(5) Travelling and out-station allowances			1,000		1,800
(6) Incidental expenses and miscellaneous allowances			2,180		2,020
(7) Cost of attendance in Civil and Military Hospitals			75,000		80,000
TOTAL MINOR HEAD (c)			2,12,750	2,16,000	2,13,810
Carried over			3,06,710	3,05,000	3,39,700

ROYAL AIR FORCE.—contd.**EXPLANATIONS.**

Educational and Instructional Establishments.—The increase in budget, 1928-29, as compared with budget, 1927-28 is due to seconding of officers of higher ranks to the Staff College, Quetta.

Royal Air Force Education.—The increase in budget, 1928-29, as compared with budget, 1927-28, is due to the provision made for the educational officers for the whole year, whereas the current year includes provision for a portion of the year.

Hospitals.—No remarks.

MAIN HEAD—PART C.—

Numbers		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
Brought forward			3,06,710	3,05,000	3,38,700
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—<i>contd.</i>					
MINOR HEAD (d)—AIRCRAFT DEPOT.					
Detailed Heads—					
43	44	(1) Pay and allowances of officers with King's Commissions	3,37,210		3,41,060
809	808	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	10,32,020		8,99,010
173	178	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, storekeepers and artificers	1,68,140		1,69,930
188	188	(4) Pay and allowances (including money allowances) of followers	66,870		66,640
		(5) Money compensation in lieu of rations to British troops	2,590		2,100
		(6) Kit and clothing allowances for British troops	89,790		88,220*
		(7) Kit and clothing allowances for Indian troops and followers	3,590		3,430
		(8) Travelling and out-station allowances	13,500		13,500
		(9) Rail charges	1,43,000		1,28,500
		(10) Sea and inland water charges	57,500		1,15,000
		(11) Hired transport charges	2,500		3,100
		(12) Contract and miscellaneous allowances	13,520		13,420
		(13) Incidental expenses	20,760		16,350
8	—	(14) Conservancy charges	5,280		5,580
		(15) Miscellaneous expenditure incurred regiminally on account of stores	350		350
TOTAL MINOR HEAD (d).			19,56,620	16,18,000	18,66,190
Carried over			22,63,330	19,23,000	22,04,890

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Depot.—As compared with budget, 1927-28, there is a decrease of Rs. 90 lakh in budget, 1928-29, which is made up of:—

(In lakhs of rupees.)

Decreases—

- | | |
|---|------|
| (1) Savings under pay and allowances, etc., of British soldiers, due to (i) more recoveries on account of allotments made by airmen and (ii) replacement of certain British mechanical transport drivers by Indian mechanical transport drivers | 1.33 |
| (2) Smaller provision for rail charges, based on past actuals | .14 |

 1.47
Increases—

- | | |
|---|-----|
| (1) Increase under sea and inland water charges due to provision made for the transportation of Royal Air Force bombs from Butcher's Island, Bombay, to Aircraft Depot, Karachi | .57 |
|---|-----|

 .57

Net decrease .90

MAIN HEAD—PART C—

Numbers.			Budget	Revised	Budget
1927.	1928.	Accounts,	Estimate,	Estimate,	Estimate,
28.	29	1926-27.	1927-28.	1927 28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			22,63,330	19,23,000	22,04,890
SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.— concl'd.					
MINOR HEAD (e)—AIR CRAFT PARK.					
Detailed Heads—					
9	9	(1) Pay and allowances of officers with King's Commissions	73,380		86,060
124	123	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	1,58,540		1,38,010
70	51	(3) Pay and allowances (including money allowance) of Indian other ranks including clerks, storekeepers and artificers	54,630		48,630
108	128	(4) Pay and allowances including money allowance of Indian followers	17,170		17,950
		(5) Money compensation in lieu of rations to British troops	1,250		1,500
		(6) Kit and clothing allowances to British troops	13,790		13,550
		(7) Kit and clothing allowances to Indian followers	890		850
		(8) Travelling and outstation allowances	4,500		4,200
		(9) Rail charges	1,08,000		1,58,500
		(10) Sea and inland water charges	1,000		1,300
		(11) Hired transport charges	1,000		700
		(12) Contract and miscellaneous allowances	3,900		4,110
		(13) Incidental expenses and charges for hot weather establishments	8,850		6,200
		(14) Conservancy charges	1,560		3,000
		(15) Miscellaneous expenditure incurred regimentally on account of stores	330		330
TOTAL MINOR HEAD (e) .			4,48,790	4,93,000	4,85,790
TOTAL SUB-HEAD B. .			27,12,120	24,16,000	26,90,680

ROYAL AIR FORCE—*contd.*

• EXPLANATIONS.

Aircraft Park.—The increase in budget, 1928-29, as compared with budget, 1927-28, is Rs. 37 lakh. The variation occurs mainly under:—

(In lakhs of rupees.)

Increases—

(1) Pay and allowances of officers with king's commissions, due to provision of pay etc. of personnel of heavy transport flight	14	
(2) More rail charges due to provision made for the transportation of stores of 2 new squadrons from Karachi to Lahore	50	
		64

Decreases—

(1) Savings under pay and allowances, etc., of British soldiers due to (i) more recoveries on account of allotments made by airmen, and (ii) replacement of certain British mechanical transport drivers by Indian mechanical transport drivers	20	
(2) Savings under pay and allowances, etc., of Indian other ranks including clerks, artificers, etc., due to provision made for the temporary mechanics in the Aircraft Park upto 31st August 1928	07	
		27

Net increase	37
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MAIN HEAD—PART C.—

Numbers.			Accounts,	Budget	Revised	Budget
1927-	1928-		1926-27.	Estimate,	Estimate,	Estimate.
28.	29.		Rs.	1927-28.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.						
MINOR HEAD (a)—ROYAL AIR FORCE HEADQUARTERS.						
Detailed Heads—						
16	17	(1) Pay and allowances of officers with King's Commissions		2,93,450		3,10,650
22	11	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		57,020		19,880
33	44	(3) Pay and allowances (including money allowances) of civilian superintendents and clerks		78,610		1,27,170
27	34	(4) Pay and allowances (including money allowance) of Indian followers		5,320		6,720
		(5) Money compensation in lieu of rations for British troops		4,700		1,800
		(6) Kit and clothing allowances for British troops		2,490		1,200
		(7) Travelling and outstation allowances		36,500		36,800
		(8) Rail charges		11,500		10,000
		(9) Sea and inland water charges		1,500		1,700
		(10) Hired transport charges		250		400
		(11) Incidental expenses		38,400		40,400
		(12) Contract and miscellaneous expenses		9,310		14,100
		(13) Conservancy charges . . . . .		..		..
		(14) Miscellaneous expenditure incurred regimentally on account of stores . . . . .		..		..
		(15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers		15,000		15,000
TOTAL MINOR HEAD (a)				5,54,050	5,40,000	5,85,850
Carried over				5,54,050	5,40,000	5,85,850

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Staff at Royal Air Force Headquarters.—Budget, 1928-29, is more than budget, 1927-28 by Rs. '32 lakh. The increase is due mainly to:—

(In lakhs of rupees.)

Increases—

(1) Increase under pay and allowances of officers with king's commissions due to (i) provision made for more married officers, (ii) revision in the rate of pay of the Deputy Principal Medical Officer, Royal Air Force, (iii) provision of leave allowances of officers proceeding on leave at the expiration of their tour of service in India and (iv) provision made for personal assistant to the Air officer commanding, Royal Air Force	.18
(2) Larger expenditure under pay and allowances of civilian superintendent and clerks of the Headquarters, Royal Air Force, due to civilianization of British clerks of the Headquarters, Royal Air Force	.49
(3) Larger expenditure on account of contract and miscellaneous allowances due to the provision of Delhi moving allowance for British clerks of Headquarters, Royal Air Force	.05
	.72

Decreases—

(1) Savings under pay and allowances, etc., of British soldiers due to civilianization of British clerks of the Headquarters, Royal Air Force	.37
(2) Smaller transportation charges, etc.	.03
	.40

Net increase	.32
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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Purchase and sale of stores.—The increase of Rs. .92 lakhs in budget, 1928-29, as compared with budget, 1927-28, occurs mainly under :—

(In lakhs of rupees.)

Increases—

(1) Larger purchases of aviation, mechanical transport and miscellaneous and clothing stores and medical stores due mainly to provision for 2 new squadrons	2.84
(2) Larger expenditure under provisions and fuel and light due to increase in the <u>per capita</u> rate of rations and to inclusion of 2 new squadrons . . . . .	.32
(3) Larger charges for customs duty	1.86
(4) Larger expenditure due to recoveries on account of stores issued on payment to officers and other ranks having been provided under receipts instead of by deduction from expenditure as heretofore	1.03
	6.05

Decreases—

(1) Smaller expenditure under petrol, oil and lubricants due to fall in prices counterbalanced by excess on account of provision for 2 new squadrons	4.18
(2) Smaller purchases of ordnance stores . . . . .	.95
	5.13
Net increase . . . . .	.92

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		3,16,320	3,43,000	2,56,630
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.				
Purchases from the Army		9,000		8,100
Central purchase		} 3,21,020
Local purchase		1,37,900		
Local purchase for direct delivery to units		} 1,71,670
Customs duty on imported stores		65,000		
TOTAL		2,11,900		5,00,790
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		9,000		..
Value of stores issued on payment to M. E. S. and of stores transferred Part A		100
TOTAL		9,000		100
Net expenditure		2,02,900	1,88,000	5,00,690
MINOR HEAD (c)—PROVISIONS.				
Purchases from the Army		2,89,830		3,10,280
Local purchase		1,760
Local purchase for direct delivery to units
TOTAL		2,89,830		3,12,040
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		3,000		..
Value of stores issued on payment to M. E. S. and of stores transferred A.		5,300
TOTAL		3,000		5,300
Net expenditure		2,86,830	2,93,000	3,06,740
Carried over		8,06,050	8,24,000	10,64,060

ROYAL AIR FORCE—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		8,06,050	*8,24,000	10,64,060
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (d)—FUEL AND LIGHT.				
Purchases from the Army		93,100		1,11,410
Local purchase
Local purchase for direct delivery to units
TOTAL		93,100		1,11,410
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		3,000		..
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		3,000
TOTAL		3,000		3,000
Net expenditure		90,100	90,000	1,08,410
MINOR HEAD (e)—PETROL AND LUBRICANTS (AVIATION).				
Purchases from the Army		8,22,800		4,65,620
Local purchase
Local purchase for direct delivery to units
TOTAL		8,22,800	..	4,65,620
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		3,000		..
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		1,350
TOTAL		3,000		1,350
Net expenditure		8,19,800	5,53,000	4,64,270
Carried over		17,15,950	14,67,000	16,36,740

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		17,15,950	14,67,000	16,36,740
SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.				
MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.).				
Purchases from the Army		1,30,950		73,400
Local purchase
Local purchase for direct delivery to units
TOTAL		1,30,950		73,400
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		700		..
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		1,250
TOTAL		700		1,250
Net expenditure		1,30,250	81,000	72,150
MINOR HEAD (g)—MISCELLANEOUS STORES.				
Purchases from the Army		17,000		74,000
Local purchase		62,680		} 2,48,080
Local purchase for direct delivery to units		
TOTAL		79,680		3,22,080
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		3,000		..
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		25,000
TOTAL		3,000		25,000
Net expenditure		76,680	79,000	2,97,080
Carried over		19,22,880	16,27,000	20,05,970

ROYAL AIR FORCE—*contd.*

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward		19,22,880	16,27,000	20,05,970
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i>				
MINOR HEAD (h)—MEDICAL STORES.				
Purchases from the Army		8,000	•	13,000
Local purchase
Local purchase for direct delivery to units	
TOTAL		8,000		13,000
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.
TOTAL
Net expenditure		8,000	8,000	13,000
MINOR HEAD (i)—CLOTHING.				
Purchases from the Army		1,13,910		1,57,330
Local purchase	980
Local purchase for direct delivery to units	
Central purchase
Customs duty on imported stores		2,000		9,400
TOTAL		1,15,910		1,67,710
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		52,000		
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		5,000
TOTAL		52,000		5,000
Net expenditure		63,910	94,000	1,62,710
MINOR HEAD (j)—ORDNANCE STORES.				
Purchases from the Army		4,23,680		3,07,500
Local purchase
Local purchase for direct delivery to units		42,480
Central purchase
Customs duty on imported stores		8,000		1,000
TOTAL		4,31,680		3,50,980
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks		6,000		..
Value of stores issued on payment to M. E. S. and of stores transferred to Part A.		20,000
TOTAL		6,000		20,000
Net expenditure		4,25,680	3,08,000	3,30,980
TOTAL SUB-HEAD D.		24,20,470	20,37,000	25,12,660

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Miscellaneous.—The decrease of Rs. 35 lakh in budget, 1928-29, as compared with budget, 1927-28, is due mainly to:—

(In lakhs of rupees.)

(1) Smaller storage charges in respect of Royal Air Force bombs and their components held in deposit in Army arsenals	14
(2) Smaller provision under services rendered by Government transport	20
(3) Other minor variations	01
	35

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD A.—WORKS.				
I.—Accommodation—				
(a) Officers' quarters and Messes—				
(i) Works in progress—				
(i) Block of 4 married officers' quarters, Peshawar				23,080
				23,080
II.—New works—				
(i) Block of 2 married officers' quarters Peshawar				46,000
				46,000
TOTAL (a) OFFICERS' QUARTERS AND MESSSES		90,000		69,080
(b) British Troops—				
I.—Works in progress—				
(i) Accommodation for new squadron, Kohat				4,50,520
(ii) Accommodation for new squad- ron, Quetta				3,56,950
(iii) Hill accommodation for new squadrons, Lower Topa				2,25,770
				10,33,240
II.—New works—				
(i) New squadron scheme, Peshawar				5,000
(ii) New squadron scheme, Ambala				5,000
(iii) Sergeants' Mess and Institute for British Other Ranks, Lahore				1,15,000
(iv) Extensions to Institute, Karachi				25,300
(v) Mosquito-proofing part of Royal Air Force Barracks, Karachi				50,000
				2,00,300
TOTAL (b) BRITISH TROOPS		10,75,000		12,33,540
		11,65,000		13,02,620
Carried over				

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Works Expenditure.—Budget, 1928-29, is more than budget, 1927-28, by Rs. 8·18 lakhs. The increase is due mainly to :—

(In lakhs of rupees.)

Increases—

(1) Provision on account of new urgent works	8·56
(2) Larger charges under repairs and renewals, due to provision of repairs to buildings recently completed and to increase in the number of landing grounds in charge of the Royal Air Force	·63
(3) Increase under maintenance and working expenses of installations due to larger expenditure anticipated	·62
(4) More provision on account of rates and taxes and rent for hired buildings, etc.	·05
(5) Establishment charges on the above works	·64

10·50

Decreases—

(1) Smaller provision due to completion of certain portions of Royal Air Force buildings of 2 new squadrons	1·94
(2) Smaller charges due to provision on account of audit charges having been made under Part A of Army, Controller of Accounts, Royal Air Force	·38

2·32

Net increase

8·18

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		11,65,000		13,02,620
SUB-HEAD F.—WORKS EXPENDITURE—contd.				
MINOR HEAD A.—WORKS—contd.				
(c) Indian Troops—				
New works—				
(i) Completion of accommodation for Indian establishment, Lahore				56,100
TOTAL (c) INDIAN TROOPS				56,100
(d) Miscellaneous—				
I.—Works in progress—				
(i) Storage of parachute, Risalpur				7,000
				7,000
II.—New works—				
(i) Command wireless station, Lahore				30,000
				30,000
TOTAL (d) MISCELLANEOUS		45,000		37,000
TOTAL I.—ACCOMMODATION		12,10,000		13,95,720
2.—Hospitals		40,000		
3.—Buildings for Depots, etc.—				
I.—Works in progress—				
(i) Bulk Bomb storage, Drigh Road Karachi				60,570
(ii) Bulk Bomb storage, Rawalpindi				3,70,670
(iii) Additional Hangar, Lahore				20,000
				4,51,240
Carried over {				4,51,240
		12,50,000		13,95,720

ROYAL AIR FORCE—*contd.*

	Actuals, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		12,50,000		13,95,720
SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i>				4,51,240
MINOR HEAD A.—WORKS—<i>contd.</i>				
3.—Buildings for Depots, etc.—<i>concl'd.</i>				
II.—New works—				
(i) New Test Benches, Karachi				30,000
(ii) Extensions to stores, Karachi				1,17,000
				1,47,000
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		5,23,000		5,98,240
4.—Special Works—				
(a) Defences—				
II.—New Works—				
(i) Defensible barracks and additions to defences, Arawali				40,000
				40,000
(b) Mobilisation works—				
I.—Works in progress—				
(i) Operation post for 2 squadrons, (Bomb and Petrol Stores) Arawali				84,830
				84,830
(c) Miscellaneous—				
II.—New works—				
(i) Enlarging ground and constructing bomb and petrol stores, Thal				1,90,000
(ii) Bomb proof storage for bombs, Kohat				70,000
				2,60,000
TOTAL 4.—SPECIAL WORKS		1,02,000		3,84,830
5.—Lands, Roads, Drains and conservancy—				
(a) Land—				
Works in progress—				
(i) Acquisition and preparation of landing grounds		1,14,000		1,50,000
TOTAL 5.—LANDS, ROADS, DRAINS AND CONSERVANCY		1,14,000		1,50,000
6.—Furniture—				
Works in progress—				
(i) New supply of Barrack and Hospital furniture				11,100
(ii) New Supply of technical furniture				15,000
TOTAL 6.—FURNITURE		22,000		26,100
Carried over		20,11,000		25,54,890

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		20,11,000		25,54,890
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
MINOR HEAD A.—WORKS—concl'd.				
7.—Installations—				
(b) Electrical Installations—				
New Works—				
(i) Electrification of Royal Air Force Buildings, Quetta				1,30,000
TOTAL 7 (b) ELECTRICAL INSTALLATIONS		..		1,30,000
8.—Reserve for minor works		55,000		55,000
TOTAL HEAD A.—WORKS		20,66,000		27,39,890
MINOR HEAD B.—REPAIRS AND RENEWALS.				
(1) Buildings		2,09,220		2,47,650
(2) Military roads in cantonments		44,420		43,470
(3) Military roads ex-cantonments				
(4) Furniture		34,000		33,800
(5) Miscellaneous		1,90,000		2,15,000
TOTAL B.—REPAIRS AND RENEWALS		4,77,640		5,39,920
MINOR HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS.				
(1) Water supply		53,400		46,010
(2) Electrical Installations		1,47,600		2,16,980
TOTAL C.—MAINTENANCE AND OPERATION OF INSTALLATIONS		2,01,000		2,62,990
MINOR HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings		4,800		4,000
2. Compensation for quarters, etc.
3. Rates and taxes		2,230
4. Railway sidings and platforms		6,260		8,120
5. Rent for land		50		50
6. Care of vacant buildings		2,530		5,100
7. Miscellaneous
TOTAL D.—GENERAL CHARGES		13,640		19,500
MINOR HEADS E. AND F.—ESTABLISHMENT, TOOLS AND PLANT		2,67,930		2,81,470
TOTAL SUB-HEAD F.—WORKS EXPENDITURE		30,26,210	28,27,000	38,43,770

ROYAL AIR FORCE—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—NON-EFFECTIVE CHARGES.				
MINOR HEAD (a) REWARDS FOR MILITARY SERVICES.				
Annuities and gratuities		1,840		1,540
		1,840		1,540
MINOR HEAD (b) PENSIONS.				
(i) Retired, wounded and invalid pensions and gratuities to British officers and men				
(ii) Retired, wounded and invalid pensions and gratuities to Indians including family pensions		160		460
(iii) Family pensions and compassionate allowances to Europeans
(iv) Departmental pensions—				
(a) Pensions		
(b) Payments from the compassionate funds to employees of the A. D. subject to the C. S. R.		
(v) Pensions capitalized—				
(a) Pensions to Europeans and Indians		
(b) Indian Family Pensions		
(c) Departmental Pensions under military rules		
(d) Equated payments of commuted value of departmental pensions under C. S. R. charged to Capital		2,000
(e) Commutations of pensions financed from Revenue
TOTAL MINOR HEAD (b)		160	..	2,460
TOTAL SUB-HEAD G		2,000	1,000	4,000
TOTAL INDIA		1,19,60,670	1,09,25,000	1,26,78,000

MAIN HEAD—PART C.—

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
Effective—				
(1) Payments to Air Ministry for Troops serving in India		10,00,000	13,33,000	13,33,000
(2) Furlough and voyage pay		1,10,000	1,33,000	1,60,000
(3) Marriage allowances and allotments		5,00,000	12,67,000	9,33,000
(4) Cost of sea transport		2,50,000	4,64,000	4,66,660
(5) Stores taken to India		9,000	15,000	26,670
(6) Waziristan gratuities.
(7) Discharge gratuities		2,000	27,000	26,670
(8) National Health Insurance.		12,000	16,000	16,000
(9) Unemployment insurance		7,000	40,000	40,000
(10) Contributory Pensions Act, 1925		35,000	48,000	48,000
(11) Miscellaneous		10,000	13,000	13,330
(12) Consolidated clothing allowance		10,000	27,000	26,670
(13) Stores for India—				
(i) M. T. Stores and Vehicles		2,97,000	2,33,000	6,06,670
(ii) Clothing		10,000	20,000	62,670
(iii) Ordnance		40,000	2,00,000	4,93,330
(iv) Other Aviation Stores		25,03,000	11,20,000	56,89,330
(14) Non-effective—Retired pay of Troops for service in India		1,50,000	2,11,000	1,87,000
TOTAL ENGLAND		49,45,000	51,67,000	1,01,29,000
EXCHANGE ON ENGLISH EXPENDITURE.				
Exchange on English Expenditure other than on stores		6,98,330	..	..
Exchange on English expenditure on Stores		9,50,000	..	..
TOTAL		16,48,330	18,000	..
TOTAL EXPENDITURE PART C.		1,85,54,000	1,61,10,000	2,28,07,000

ROYAL AIR FORCE—contd.**EXPLANATIONS.**

The figures in the Budget Estimate, 1927-28 under England represent the equivalents of the sterling figures at 2s. = 1 Re. while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d. = 1 Re. The average rates are 1s. 6d. = 1 Re. for the Budget Estimate, 1927-28, 1s. 5½d. = 1 Re. for the Revised Estimate, 1927-28 and 1s. 6d. = 1 Re. for the Budget Estimate, 1928-29.

MAIN HEAD—PART C.—ROYAL AIR FORCE—*concl'd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
India—				
1. Miscellaneous Receipts		5,670		6,300
2. Arrear receipts
3. Proceeds of sale of surplus and obsolete stores—				
(i) Aviation		17,500		960
(ii) M. T. Stores		2,500		500
(iii) Other Stores		10,540
4. Credits for services rendered		1,700
5. Fractional differences
6. Recoveries on account of Miscel- laneous items
7. Recoveries on account of value of stores issued on payment to officers and other ranks—				
(a) Aviation stores		20,000
(b) Mechanical Transport stores		5,000
(c) Provisions		3,200
(d) Fuel and Light		3,500
(e) Petrol and Lubricants (Avia- tion)		3,000
(f) Petrol and Lubricants (M. T.)		1,300
(g) Miscellaneous stores		1,000
(h) Medical stores
(i) Clothing		60,000
(j) Ordnance stores		6,500
8. Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments.
9. Rent of buildings		3,500
10. Receipts from other Departments or Governments on account of commuted value of pensions
11. <i>Deduct</i> —Amount transferred to Head 60-B—commu- ted value of pensions
TOTAL INDIA		25,670	34,000	1,27,000
England—				
1. Clothing, accoutrements, etc., in possession of airmen on transfer		10,000	15,000	30,000
2. Consolidated clothing allowances
Exchange		3,330	..	..
		13,330	15,000	30,000
TOTAL RECEIPTS PART C		39,000	49,000	1,57,000

FOR THE YEAR 1928-29.

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ROYAL INDIANMARINE.

**ROYAL INDIAN MARINE.
SUMMARY OF ESTIMATE.**

Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	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.—GENERAL SUPERVISION AND ACCOUNTS . .	3,13,727	..	3,13,727	3,46,350	..	3,46,350	3,26,000	..	3,26,000	2,72,000	..	2,72,000
2.—MARINE SURVEY	84,951	..	84,951	1,08,180	..	1,06,180	94,000	..	94,000	1,09,000	..	1,09,000
3.—MISCELLANEOUS SHORE ESTABLISHMENTS . .	1,06,211	..	1,06,211	94,030	..	94,030	89,000	..	89,000	85,000	..	85,000
4.—DOCKYARDS . .	7,70,210	3,64,510	4,05,700	8,39,940	2,92,600	5,47,340	8,87,000	3,61,000	5,26,000	7,89,000	3,50,000	4,39,000
5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT . .	10,30,470	..	10,30,470	12,89,070	..	12,89,070	11,59,000	..	11,59,000	15,42,000	..	15,42,000
6.—VICTUALLING OF OFFICERS AND MEN AFLOAT . .	2,70,742	..	2,70,742	3,50,000	..	3,50,000	2,29,000	..	2,29,000	2,50,000	..	2,50,000
7. MARINE STORES AND COAL . .	10,16,808	1,12,452	9,04,351	17,06,330	1,21,000	15,85,330	16,04,000	66,000	15,38,000	16,50,000	1,13,000	15,37,000
8. PURCHASE AND HIRE OF SHIPS AND VESSELS . .	2,22,617	3,65,870	-1,43,253	4,96,940	2,36,000	2,60,940	10,41,000	1,49,000	8,92,000	10,76,000	25,000	10,51,000
9. MISCELLANEOUS . .	18,62,031	6,88,439*	11,73,592	19,81,330	6,02,000*	13,79,330	19,93,000	11,65,000*	8,28,000	18,50,000	11,88,000*	6,62,000
10.—NON-EFFECTIVE CHARGES . .	8,55,719	50,617	8,05,102	8,49,830	8,400	8,41,430	9,14,000	4,000	9,10,000	8,96,000	..	8,96,000
TOTAL . .	65,33,481	15,81,888	49,51,593	80,60,000	12,60,000	68,00,000	83,36,000	17,45,000	65,91,000	85,19,000	16,76,000	68,43,000

*Includes receipts from Kilderpore Dockyard Suspense Account

EXPLANATIONS.

Up to quite recently the main functions of the Royal Indian Marine were as follows :—

- (a) Conveyance of troops and stores for the Indian Government from port to port in India (including Burma and Aden) and from India to Colonial stations and *vice versa* in Indian waters.
- (b) Maintenance of station ships at Rangoon, Port Blair, Aden and the Persian Gulf. The duties of station ships were of a miscellaneous nature, such as the tending of lighthouses and light-vessels and the conveyance of troops, stores, etc.
- (c) Marine survey of the coast and harbours of India and Burma, and of the Indian Ocean within certain boundaries.

Trooping by Royal Indian Marine ships has been discontinued, as also the tending of lighthouses. The station ships have also been withdrawn.

2. The Royal Indian Marine is, however, being converted into a combatant service and the functions of the reorganized service, in peace time, will be as follows :—

- (a) Training of personnel for service in war.
- (b) Organization of the naval defences of Indian coasts and harbours and the protection of trade in Indian waters.
- (c) Marine survey work as at present.
- (d) Marine transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. It is expected that the reorganisation of the Royal Indian Marine will be completed during 1928-29 and the Budget has been prepared on that basis. The grant for net expenditure for the year 1928-29 is Rs. 68·43 lakhs as against Rs. 68·00 lakhs in the year 1927-28. The reasons for the increase of Rs. 43 lakh are detailed below :—

Increases—	In Lakhs of Rs.
(1) Transfer of provision for works expenditure on marine buildings from 50-Military Engineer Services (including a new charge on account of Halalkore tax, Rs. 12 lakh)	1·63
(2) Additional provision owing to the reorganisation of the Royal Indian Marine (provision included in Budget for 1928-29 is Rs. 6·69 lakhs against the grant of Rs. 3·38 lakhs for 1927-28)	3·31
(3) Non-effective Services	54
(4) Smaller receipts under hire of vessels	2·11
(5) Minor and miscellaneous items	1·31
	8·90
Decreases—	
(1) Transfer of provision for Controller of Marine Accounts to Army	1·68
(2) Savings in staff and establishment and passage charges (including cost of reduction of personnel, Rs. 91 lakh)	2·79
(3) Smaller expenditure on coal depots in the Persian Gulf, on dockyard labour and on repairs to ships and vessels	69
(4) Provisions and money allowances in lieu of water and stores, coal and oil fuel	2·74
(5) More receipts for services and supplies to other departments, etc.	57
	8·47
	43

EXPLANATIONS—*contd.*

4. The sanctioned Budget for 1927-28 included under head 8, a lump sum provision of Rs. 4.88 lakhs on account of extra expenditure anticipated to come forward on the reorganisation of the Royal Indian Marine service. Details giving the distribution by heads of the lump sum provision were given in a statement appended to the Budget Estimate for 1927-28. The detailed figures have been added to the budget grants under the respective heads in explaining below the variations in the figures for the ensuing year as compared with those of Budget, 1927-28.

5. *Head 1.*—Decrease of Rs. 1.49 lakhs is due to the provision for the Controller of Marine Accounts and his establishment having been transferred to the Army Estimates partly counterbalanced by minor increases.

6. *Heads 2 and 3.*—The differences under these heads are due to minor fluctuations.

7. *Head 4.*—Provision under this head is on account of the establishment of the Government Dockyard, Bombay. There is a decrease of Rs. 2.25 lakhs as compared with the Budget provision for 1927-28 which is due mainly to the abolition of certain appointments and less labour charges.

8. *Head 5.*—Under this head there is an increase of Rs. 1.28 lakhs principally due to the grant of outfit and upkeep allowances of ratings.

9. *Head 6.*—There is a decrease of Rs. .41 lakh as compared with 1927-28. The reduction has been made with reference to past actuals and the revised estimates.

10. *Head 7.*—The decrease under the head is Rs. 2.30 lakhs which is based on past actuals and available information.

11. *Head 8.*—The gross provision for 1927-28 included a lump sum provision of Rs. 4.88 lakhs for anticipated extra expenditure on account of the reorganisation of the Royal Indian Marine. Of this amount Rs. 1.50 lakhs was to be financed from the Kidderpore Dockyard Suspense Account for expenditure on reconditioning of vessels. The provision for the year 1928-29 includes an amount of Rs. 10.67 lakhs for cost of the fourth sloop to be supplied by the Admiralty and the expenditure will be financed from the Kidderpore Dockyard Suspense Account.

12. *Head 9.*—The provision under this head is less than the provision for 1927-28 by Rs. 1.31 lakhs. The reduction has been made with regard to past actuals and the revised estimate.

13. *Head 10.*—This head represents the cost of pensions, etc., to retired officers and personnel. There is an increase of Rs. .46 lakh which is due to retrenchment.

14. *Receipts.*—Out of the total receipts of Rs. 16.76 lakhs, the ordinary receipts amount to Rs. 6.03 lakhs and the balance, viz., Rs. 10.73 lakhs, are the receipts to be transferred from the Kidderpore Dockyard Suspense Account in respect of certain measures in connection with the reorganisation of the Royal Indian Marine to be financed from that account. The ordinary receipts have been calculated with due regard to the revised estimates for 1927-28 which provide the nearest guide in the present circumstances.

EXPLANATIONS—*contd.*

15. *Revised, compared with Budget, 1927-28.*—The amount of total net expenditure likely to be incurred in 1927-28 has been estimated to amount to Rs. 65·91 lakhs as against the Budget grant of Rs. 68·00 lakhs. The main reasons for the decrease of Rs. 2·09 lakhs are detailed below :—

	Rs. Lakhs.
<i>Decreases—</i>	
(1) Recoveries from the Persian Gulf Lighting Service Fund	·11
(2) Savings in staff and establishment charges	·63
(3) Less expenditure on provisions and money allowances and purchase of water	1·10
(4) Saving due to postponement of the reorganisation of Royal Indian Marine service	3·38
(5) Net receipt from the Admiralty on account of arrear transactions pertaining to the year 1920-21	1·31
(6) Smaller receipts for supplies and services to other departments, etc.	·68
(7) Receipts from sale of vessels	1·25
(8) Minor and miscellaneous items	·58
	9·04
<i>Increases—</i>	
(1) Larger expenditure on dockyard labour and on coal depots in the Persian Gulf	·45
(2) Larger contribution towards the expenses of His Majesty's ships in Indian seas	·02
(3) Cost of reduction of personnel	·41
(4) Non-effective charges	·65
(5) Smaller receipts under hire of vessels	2·12
(6) Smaller receipts under miscellaneous items	3·19
(7) Loss on exchange on expenditure in England due to adoption of a rate of 1s. 5½d. in the Revised against 1s. 6d.=1 R in the Budget, 1927-28	·11
	6·95
	2·09

16. The figures in the Budget Estimate, 1927-28 under England represent the equivalents of the sterling figures at 2s=1 R while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d.=1 R. The average rates are 1s. 6d.=1 R for the Budget Estimate, 1927-28, 1s. 5½d.=1 R for the Revised Estimate, 1927-28 and 1s. 6d.=1 R for the Budget Estimate, 1928-29.

ROYAL INDIAN
Under control of the Government

Numbers.			Accounts,	Budget	Revised	Budget
1927.	1928.		1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		Rs.	1927-28.	1927-28.	1928-29.
				Rs.	Rs.	Rs.
EXPENDITURE.						
HEAD I.—GENERAL SUPERVISION AND ACCOUNTS.						
A.—GENERAL SUPERVISION—						
2	6	(1) Pay and allowances of officers		60,000		1,42,500
46	48	(2) Pay and allowances of office establishments		74,990		78,000
		(3) Travelling allowances, incidental expenses and miscellaneous items		11,910		21,500
		(4) Printing and stationery charges		22,000		20,000
		(5) Allowance to the Naval Commander-in-Chief on the Indian station		10,000		10,000
TOTAL			1,47,249	1,78,900	1,76,000	2,72,000
B.—Accounts—						
3	..	(1) Pay and allowances of officers		42,960		..
74*	..	(2) Pay and allowances of office establishments		1,15,930		..
		(3) Travelling allowances, incidental expenses and miscellaneous items		7,840		..
		(4) Stationery charges		720		..
		(5) Leave passage concessions granted to the Superior service officers of the Military Accounts Department		..		..
Total			1,66,478	1,67,450	1,50,000	..
TOTAL HEAD I			3,13,727	3,46,350	3,26,000	2,72,000
HEAD 2.—MARINE SURVEY.						
12	13	(1) Pay and allowances of officers		85,660		87,000
8	8	(2) Pay and allowances of subordinate and office establishments		9,560		9,640
		(3) Travelling allowances and miscellaneous items		10,960		12,360
TOTAL HEAD 2			84,951	1,06,180	94,000	1,09,000
Carried over			3,98,678	4,52,530	4,20,000	3,81,000

* Made up of 61 permanent accountants and clerks and 13 servants.

N.B.—The figures under column Budget Estimate, 1927-28 throughout have been recast, and the Revised Estimate, 1927-28 has been prepared according to the revised heads of classification which have effect from April 1927.

MARINE—*contd.*

of India, Marine Department.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,98,678	4,52,530	4,20,000	3,81,000
HEAD 3.—MISCELLANEOUS SHORE ESTABLISHMENTS.					
27	27	(1) <i>Perim Lighthouse</i> . . . . .	..	..	..
		(2) Coal depots in the Persian Gulf	94,030	..	85,000
		(3) Miscellaneous . . . . .	..	..	..
TOTAL—HEAD 3 .		1,06,211	94,030	89,000	85,000
HEAD 4.—DOCKYARDS.					
A.—COMMANDER OF THE YARD'S DEPARTMENT—					
2	1	(1) Pay and allowances of officers	23,490	..	14,800
9	4	(2) Pay and allowances of subordinate and office establishments	22,020	..	11,400
TOTAL .		49,296	45,510	50,000	26,200
B.—CHIEF CONSTRUCTOR'S DEPARTMENT—					
		(1) <i>Pay of officers</i> . . . . .	..	..	..
		(2) <i>Pay of subordinate and office establishments</i> . . . . .	..	..	..
		(3) <i>House rent and local allowances</i> . . . . .	..	..	..
TOTAL .		52,833	..	..	..
C.—ENGINEER MANAGER'S DEPARTMENT—					
4	4	(1) Pay and allowances of officers	61,500	..	60,300
25	26	(2) Pay and allowances of subordinate and office establishments	61,130	..	62,600
TOTAL .		83,325	1,22,630	1,07,000	1,22,900
Carried over		1,85,454	1,68,140	1,57,000	1,49,100
		5,04,889	5,46,560	5,09,000	4,66,000

ROYAL INDIAN

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927-28.	1928-29.		Rs.	Rs.	Rs.	Rs.
Brought forward		{	5,04,889	5,46,560	5,09,000	4,66,000
		}	1,85,454	1,68,140	1,57,000	1,49,100
HEAD 4.—DOCKYARDS—concl'd.						
D.—MARINE STORE-OFFICER'S DEPARTMENT—						
1	2	(1) Pay and allowances of officers		14,120		21,660
30	31	(2) Pay and allowances of subordinate and office establishments . <i>Temporary establishment for the reorganisation of the Marine Stores Department (Provision made in 1926-27 for six months only)</i>		51,140		52,970
		TOTAL	85,807	65,260	73,000	74,630
E.—ELECTRICAL ENGINEER'S DEPARTMENT.—						
..	..	(1) Pay of officers		..		..
..	..	(2) Pay of subordinate establishments		..		..
		(3) House rent		..		..
		TOTAL	17,408	..	..	..
F.—DOCKYARD DISPENSARY—						
1	1	(1) Pay and allowances of Assistant Surgeon		6,120		6,120
2	2	(2) Pay and allowances of establishments		1,220		1,340
		TOTAL	7,322	7,340	7,000	7,460
G.—WAGES OF ARTIFICERS AND LABOURERS						
59	59	H.—DOCKYARD POLICE FORCE	4,06,665	5,30,600	5,81,000	4,87,560
		I.—MISCELLANEOUS EXPENSES	50,030	52,980	53,000	53,530
			17,524	15,620	16,000	16,720
		TOTAL—HEAD 4	7,70,210	8,39,940	8,87,000	7,89,000
		Carried over	12,75,099	13,86,500	13,96,000	12,55,000

MARINE—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget	
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,	
28.	29.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	12,75,099	13,86,500	13,96,000	12,55,000
HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
A.—EXPENDITURE IN INDIA—						
115	122	(1) Pay of officers and warrant officers		5,57,020	6,10,000	
961	1,162	(2) Pay of men		4,42,590	5,61,000	
		(3) <i>Deduct</i> —Probable savings in (1) and (2)		1,66,040	1,78,000	
		(4) Miscellaneous allowances and contingencies		1,12,830	3,17,000	
		TOTAL	8,11,148	9,46,400	13,10,000	
B.—EXPENDITURE IN ENGLAND—						
		(i) Furlough pay paid in England		1,60,000	2,13,330	
		(ii) Leave and deputation salaries, Royal Indian Marine		25,000	13,330	
		(iii) Sterling overseas pay		4,000	5,340	
		(iv) Retrenchment—Royal Indian Marine		68,000	..	
		TOTAL	1,63,587	2,57,000	2,32,000	
C.—EXCHANGE ON EXPENDITURE IN ENGLAND						
			55,735	85,670	1,000	..
		TOTAL HEAD 5	10,30,470	12,89,070	11,59,000	15,42,000
HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.						
		(1) Provisions and money allowances in lieu thereof		3,28,000	2,40,000	
		(2) Water for Royal Indian Marine vessels		22,000	10,000	
		TOTAL—HEAD 6	2,70,742	3,50,000	2,29,000	2,50,000
HEAD 7.—MARINE STORES AND COAL.						
A.—EXPENDITURE IN INDIA—						
		(1) Stores and Coal unallocated (stock)		77,000	77,000	
		(2) Stores for Royal Indian Marine		3,58,000	3,43,000	
		(3) Coal and oil fuel for Royal Indian Marine		7,26,000	5,70,000	
		(4) Water, freight, etc.		26,000	37,000	
		Add for—				
		(1) Maintenance of a target towing boat		40,000	..	
		Carried over		12,27,000	10,27,000	
			25,76,311	30,25,570	27,84,000	30,47,000

ROYAL INDIAN

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward	25,76,311	30,25,570	27,84,000	30,47,000
		12,27,000		10,27,000
HEAD 7.—MARINE STORES AND COAL.—concd.				
(2) Construction of a new barge		22,000		22,000
(3) Ordnance stores, ammunition, mine-sweeping gear, etc. . . . .		..		91,000
(4) Care and maintenance of arms, etc. . . . .		..		60,000
TOTAL	8,00,207	12,49,000	11,99,000	12,00,000
B.—EXPENDITURE IN ENGLAND—				
Stores for Royal Indian Marine	1,61,255	3,43,000	4,04,000	4,50,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND				
	55,341	1,14,330	1,000	..
TOTAL—HEAD 7	10,16,803	17,06,330	16,04,000	16,50,000
HEAD 8.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Purchase of ships and vessels		..		10,67,000†
Hire of ships and vessels		8,940		9,000
Add for—				
Hire on account of trawler "Lady Craddock" of the Burma Government . . . . .		..		..
Hire of S.S. "Netravati" from April to September 1926, pending the arrival of "Sir Hugo." . . . .		..		..
Cost of reconditioning, etc., of the vessel to be purchased from the Admiralty to replace the late Royal Indian Marine Ship "Elphinstone" . . . . .		..		..
Extra expenditure in consequence of the reorganisation of the Royal Indian Marine.		4,88,000*		..
TOTAL—HEAD 8	2,22,617	4,96,940	10,41,000	10,76,000
Carried over	38,15,731	52,28,840	54,29,000	57,73,000

* For details a subsidiary statement was attached to the Budget Estimate for 1927-28 ; of this Rs. 1,50,000 represented expenditure to be financed from Kidderpore Dockyard Suspense Account.

† To be financed from Kidderpore Dockyard Suspense Account.

MARINE—contd.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	38,15,731	52,28,840	54,29,000	57,73,000
HEAD 9.—MISCELLANEOUS.				
A.—EXPENDITURE IN INDIA—				
(1) Piloting and towing of Royal Indian Marine ships		20,000		24,000
(2) Passage and convey- ance of officers and men		27,000		27,000
(3) Cost of leave conces- sion passages		1,05,000		30,000
(4) Repairs to Royal Indian Marine ships at outstations		7,000		6,000*
(5) Freight on Europe stores		1,000		2,000
(6) Repairs to His Majes- ty's Ship 'Triad' in Indian seas		51,400		49,000
(7) Coal and oil fuel sup- plied to His Majesty's ships of war in Indian seas.		3,06,600		2,88,000
(8) Works expenditure on marine buildings		63,000		2,26,150
(9) Miscellaneous and other items		76,800		36,720
(10) Customs duty on Eng- lish stores		15,000		15,000
(11) Printing charges, Naval Intelligence . . . . .		..		..
<i>Deduct.</i> —Value of imported stores used on repairs to His Majesty's Ship 'Triad'			2,64,800	2,53,870
TOTAL .	4,40,822	4,08,000	2,80,000	4,50,000
B.—EXPENDITURE IN ENGLAND—				
(1) Contribution towards the expenses of His Ma- jesty's ships of war in Indian seas		10,00,000		13,33,330
(2) Miscellaneous		1,80,000		66,670
TOTAL .	10,59,908	11,80,000	17,07,000	14,00,000
C.—EXCHANGE ON EXPEN- DITURE IN ENGLAND .				
	3,61,301	3,93,330	6,000	..
TOTAL—HEAD 9 .	18,62,031	19,81,330	19,93,000	18,50,000
Carried over .	56,77,762	72,10,170	74,22,000	76,23,000

* This represents provision for labour charges in connection with fitting up of new boiler tubes to the patrol craft boats, "Pathan" and "Baluchi", to be financed from Kidderpore Dockyard Suspense Account.

ROYAL INDIAN MARINE—*concl'd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Ra.	Ra.	Ra.	Ra.
Brought forward .	56,77,762	72,10,170	74,22,000	76,23,000
HEAD 10.—NON-EFFECTIVE CHARGES.				
A.—EXPENDITURE IN INDIA	1,41,724	1,51,160	1,47,000	1,46,000
B.—EXPENDITURE IN ENGLAND	5,32,734	5,24,000	7,64,000	7,50,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND .	1,81,261	1,74,670	3,000	..
TOTAL—HEAD 10 .	8,55,719	8,49,830	9,14,000	8,96,000
TOTAL EXPENDITURE .	65,33,481	80,60,000	83,36,000	85,19,000
RECEIPTS.				
A.—RECEIPTS IN INDIA—				
(I) Recoveries on account of dockyard supplies and services to Provincial Governments, etc.	3,64,510	2,92,600	3,61,000	3,50,000
(II) Sale proceeds of stores	1,12,452	1,21,000	66,000	1,13,000
(III) Sale proceeds of vessels	66,233	..	1,25,000	..
(IV) Hire of vessels .	2,99,637	2,36,000	24,000	25,000
(V) Miscellaneous . .	6,88,439*	6,02,000†	11,65,000‡	11,88,000§
(VI) Pensions . .	50,617	8,400	4,000	..
TOTAL RECEIPTS .	15,81,888	12,60,000	17,45,000	16,76,000

* Includes Rs. 2,10,423 on account of receipts from Kidderpore Dockyard Suspense Account.

† Includes Rs. 1,50,000 on account of receipts from Kidderpore Dockyard Suspense Account.

‡ Includes Rs. 10,32,000 on account of receipts from Kidderpore Dockyard Suspense Account.

§ Includes Rs. 10,73,000 on account of receipts from Kidderpore Dockyard Suspense Account.

MILITARY ENGINEER SERVICES.

MILITARY ENGINEER SERVICES.

SUMMARY OF ESTIMATE.

Main Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	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 . . .	2,09,89,656			1,93,80,700			2,14,76,000			1,80,83,000		
B.—REPAIRS AND RENEWALS. . .	99,33,905			97,89,000			97,21,000			1,00,89,000		
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS . .	50,75,440			52,96,000			49,23,000			55,26,000		
D.—GENERAL CHARGES	24,16,167			20,52,000			17,74,000			21,96,000		
E.—ESTABLISHMENT (EXCLUDING EXPENDITURE IN ENGLAND) . . .	64,73,576			66,58,300			65,41,000			61,80,000		
F.—TOOLS AND PLANT	3,60,939			3,09,000			3,15,000			3,00,000		
G.—SUBPENSE (EXCLUDING EXPENDITURE IN ENGLAND) . . .	-12,70,218			..			-5,48,000			..		
Deduct—ENGLISH COST OF STORES . . .	3,03,534			3,20,000			1,07,000			3,00,000		
RECEIPTS . . .		1,11,49,479			57,33,000			85,20,000			76,39,000	
TOTAL INDIA / . .	4,36,20,931	1,11,49,479	3,24,71,452	4,32,65,000	57,33,000	3,75,32,000	4,40,95,000	85,20,000	4,05,75,000	4,31,74,000	76,39,000	3,55,35,000
ENGLAND . . .	4,01,940		4,01,940	3,25,000		3,25,000	-80,000		-80,000	4,26,000		4,26,000
EXCHANGE . . .	1,36,665		1,36,665	1,08,000		1,08,000	-		-	-		-
TOTAL . . .	4,41,59,536	1,11,49,479	3,30,10,067	4,36,93,000	57,33,000	3,79,60,000	4,40,15,000	85,20,000	4,04,95,000	4,36,00,000	76,39,000	3,59,61,000

EXPLANATIONS.

The Military Engineer Services are responsible for the execution of engineer services on behalf of the Army in India, the Royal Air Force and the Royal Indian Marine, and all duties connected therewith except in certain localities where these duties are under the control of the local Public Works Department.

2. The Military Engineer Services may undertake work on behalf of any department of the Government of India or local Government, of the Cantonment Authority, of regimental and other institutions and of private persons. In certain areas, under the orders of the Government of India, the military engineer services carry out all engineer services on behalf of the Civil administration.

3. Engineer Services comprise :—

- (a) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, and the sale or demolition of buildings, etc., when so ordered.
- (b) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electrical energy, water, or ice, and such other duties in connection with the machinery as may be ordered and the disposal of surplus machinery, etc.
- (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.
- (d) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings and the payment, when so ordered, of rates, taxes and bills for electrical energy or water obtained from municipalities, companies, etc.

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 work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil) administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned: the Military Engineer Services or Public Works Department are then responsible for technical sanction to estimates, execution, and accounting, in accordance with the rules of their respective services.

5. As there is no Branch of the Public Works Department in the North-West Frontier Province and Baluchistan, the Military Engineer Services undertake in those localities the work for which, the Public Works Department would ordinarily be responsible.

For the administration of Military and Civil Works in the North-West Frontier Province there is a Deputy Chief Engineer who is Secretary, Public Works Department, to the Chief Commissioner of North-West Frontier Province. Similarly, the Chief Engineer, Western Command, is Secretary, Public Works Department, to the Agent to the Governor-General for Baluchistan.

6. The grant for net expenditure on Military Engineer Services for 1928-29 is Rs. 3,59.61 lakhs against Rs. 3,79.65 lakhs in 1927-28.

The decrease of Rs. 20.04 lakhs is made up of the following principal variations :—

(In lakhs of rupees.)

(1) Larger receipts under revenue, mainly from land sales	19.06
(2) Transfer of Marine buildings to 49—Royal Indian Marine	1.51
(3) Larger departmental credits from the Master General of Supply for ordnance works	2.30
(4) Transfer of accounts clerks to the Military Accounts Department under 48—Army, see pages 142 and 143	2.68
(5) Increase in the provision for standing charges	—6.74
(6) Minor variations (net)	1.23

20.04

EXPLANATIONS.

7. *Head A.—Works.*—The provision under this head is the balance remaining after the requirements of standing and obligatory charges have been met.

8. *Head B.—Repairs and Renewals.*—There is an increase of Rs. 3·00 lakhs which is mainly due to extra provision for repairs to buildings on account of increase in capital values and larger requirements for roads *ex-cantonments*.

9. *Head C.—Maintenance and Operation of Electric Installations.*—The increase of Rs. 2·30 lakhs is due to fresh installations brought into use during the year.

10. *Head D.—General Charges.*—The increase of Rs. 1·44 lakhs is due chiefly to provision for taking over Mingaladon cantonment from the Burma Government.

11. *Head E.—Establishment.*—The decrease of Rs. 4·78 lakhs is due to :—

(In lakhs of rupees).

(1) Transfer of accounts personnel to the Military Accounts Department	—2·68
(2) Larger credits from the Master General of Supply	—2·25
(3) Minor increases	·15
	—4·78

12. *Head F.—Tools and Plant.*—No remarks.

13. *XXXVIII—Military Engineer Services, Revenue.*—The increase of Rs. 19·06 lakhs is due to :—

(In lakhs of rupees.)

(i) Larger receipts from land sales	20·54
(ii) Smaller receipts under other sub-heads	—1·48
	19·06

14. Net revised estimate exceeds the original net budget for 1927-28 by Rs. 25·30 lakhs. The increase is due mainly to :—

(In lakhs of rupees.)

(1) Works expenditure, met by transfer of funds from the provision for unforeseen expenditure under Army	·42
(2) Works expenditure, met by transfer of funds under other heads of Army	3·08
(3) Cost of buildings and electrification programme for troops, met from savings under Army	20·54
(4) Smaller recoveries for rent of buildings and furniture, etc.	1·90
(5) Other variations (net)	—·64
	Total
	25·30

FOR THE YEAR 1928.29.

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MILITARY ENGINEER

Under Control of the

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE				
INDIA.				
MAIN HEAD A.—WORKS—				
SUB-HEAD I.—ACCOMMODATION—				
Detailed Heads—				
(a) Officers' quarters and messes—				
I.—Works in progress—				
(i) Eight senior officers' quarters, Quetta				1,51,000
(ii) Officers' quarters, Fort Sandeman				1,00,000
(iii) Improvements to No. 24 British Infantry Officers' Mess, Kamptee				10,000
(iv) Officers' Bungalows, Mandalay				5,000
(v) Six units quarters for single officers, Bombay (Colaba)				93,000
		2,18,000		3,59,000
II.—New Works—				
(i) Four single officers' quarters, Bareilly				35,000
		4,52,000		35,000
TOTAL 1 (a) OFFICERS' QUARTERS AND MESSSES		6,70,000		3,94,000
Carried over		6,70,000		3,94,000

SERVICES—*contd.*

Quartermaster General in India.

	Accounts. 1926-27.	Budget Estimate, 1927-28.	R evised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		6,70,000		3,94,000-

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed Heads—

(b) British Troops—

I.—Works in progress—

(i) Improvements to British Infantry Barracks, Ghorpuri				2,00,000-
(ii) Renewals to British Troops Barracks, Hyderabad				40,000-
(iii) British Clerks' quarters, Eastern Command, Nainital				76,000.
(iv) Quarters for three War-rant Officers and seven Non-Commissioned Officers of Indian Army Ordnance Corps, Agra				98,000-
(v) Royal Artillery Medium Brigade Headquarters, Muttra				1,00,000-
(vi) Indian personnel attached to British Units-General—(Eastern Command)				50,000-
(vii) Indian personnel attached to British Units-General (Northern Command)				1,50,000-
viii) Conversion of Gymnasium into Military Engineer Services Office and provision of a new Gymnasium at Peshawar				10,000-
ix) Provision of accommodation for Mechanical Transport attached to Medium Artillery Brigade, Ambala.				40,000

		4,80,000		7,64,000
		4,80,000		7,64,000-
Carried over		6,70,000		3,94,000-

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . .	—	6,70,000	—	3,94,000
	—	4,80,000	—	7,64,000

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed Heads—

(b) British Troops—*concd.*

II.—New Works—

(i) Improvements to existing and provision of new married quarters for British personnel-General, Southern Command	1,00,000
(ii) Improvements to existing and provision of new married quarters for British personnel-General, Western Command	99,000
(iii) Temporary Accommodation for His Excellency the Viceroy's and Commander-in-Chief's Escort at Kings-Way, Delhi	60,000
(iv) Additional married quarters and reconstruction of existing married quarters for British Troops, Lebong	77,000
(v) Royal Artillery Depot, Muttra	3,00,000
(vi) Improvements to existing and provision of new married quarters for British personnel-General, Eastern Command	1,00,000
(vii) Improvements to existing and provision of new married quarters for British personnel-General, Northern Command	2,50,000
(viii) Improvements to cook-houses of British Troops, Landi-Kotal	34,000

	10,14,000	10,20,000
TOTAL I (b) BRITISH TROOPS	14,94,000	17,84,000
Carried over	21,64,000	21,78,000

SERVICES—*contd.*

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28.. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward		21,64,000		21,78,000
AIN HEADS A.—WORKS—<i>contd.</i>				
M SUB-HEAD 1.—ACCOMMODATION—<i>contd.</i>				
Detailed Heads—				
(c) Indian Troops—				
I.—Works in progress—				
(i) Improvements to Indian Infantry Lines, Mandalay				1,30,000
(ii) 10-20th Ration Stores and Quartermaster stores, Maymyo				30,000
(iii) Reconstruction of Indian Troops Lines, Southern Command				13,90,000
(iv) Reconstruction of Indian Troops Lines, Western Command				4,56,000
(v) Reconstruction of Indian Troops Lines, Eastern Command				14,22,000
(vi) Reconstruction of Indian Troops Lines, Northern Command				18,91,000
(vii) Indian Divisional Sig- nals, Jubbulpore				50,000
(viii) Provision of permanent barracks for Training Bat- talion 12th Frontier Force Regiment at Kakul				1,94,000
(ix) Construction of 85 mar- ried quarters for Gurkha Other Ranks in Tytler Lines, Bakloh				18,000
(x) Reconstruction of Single- men's Barracks in Bharat- pur Lines, Dharamsala				16,000
(xi) Reconstruction of lines for Indian Troops at Manzai				10,000
(xii) Reconstruction of Queen (Indian Troops) Lines, Lans- downe				20,000
(xiii) Reconstruction of Main- waring Lines, Lansdowne				20,000
(xiv) Reconstruction of mar- ried quarters Alexandra Lines, Almora				20,000
(xv) Reconstruction of Indian Infantry (Haig) Lines, Shahjahanpur				9,000
(xvi) Completing permanent accommodation for 1st King George's Own (Bengal) Sappers and Miners, Roor- kee				27,000
(xvii) Reconstruction of Stra- thairn Lines, Jhansi				54,000
		45,40,000		57,57,000
Carried over		45,40,000		57,57,000
		21,64,000		21,78,000

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		21,64,000		21,78,000
		45,40,000		57,57,000

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed Heads—

(c) Indian Troops—*concl'd.*

II.—New Works—

(i) Reconstruction of Sappers and Miners Lines, Bangalore				2,20,000
(ii) Reconstruction of Lake Lines, Quetta				2,00,000
(iii) Accommodation for Royal Army Veterinary Corps Personnel, Quetta				18,000
(iv) Accommodation for Divisional Troops Transport Company, Fort Sandeman				1,00,000
(v) Accommodation for Headquarters Wing and Offices in Lines of 10th Queen Victoria's Own Corps of Guides Cavalry, Mardan				2,00,000
(vi) Additional accommodation for Indian Pack Battery, Jutogh				50,000
(vii) Reconstruction of Connaught Lines (Indian Brigade Transport) Peshawar				1,00,000
(viii) Providing accommodation for Signal Units, Kohat				2,00,000
(ix) Reconstruction of accommodation (now at Idak) for an Indian Infantry Mir Ali				2,00,000
(x) Hodson's Lines, Sialkot				1,06,000

		10,07,000		13,94,000
TOTAL 1 (c) INDIAN TROOPS		55,47,000		71,51,000
Carried over		77,11,000		93,29,000

SERVICES—*contd.*

	Actuals, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget. Estimate, 1928 29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		77,11,000		93,29,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB HEAD 1.—ACCOMMODATION—<i>contd.</i>				
Detailed Heads—				
(d) Miscellaneous—				
I.—Works in progress—				
(i) Provision of overhead covers for mule standings in Murree hills.				27,000
(ii) Renewals and special repairs to certain buildings, Fort William.				3,00,000
(iii) Renewals and special repairs to certain buildings, Alipore, Hastings and Ballygunge.				2,00,000
(iv) Renewals and special repairs to certain buildings, Dinapore.				30,000
(v) Accommodation for offices and British clerks of the District Headquarters, Lucknow.				2,60,000
(vi) Reconstruction of Military Engineer Services Workshops and quarters for Northern Command Royal Engineer Park, Lahore.				27,000
(vii) Completing permanent accommodation for Headquarters and Troops Infantry Brigade Transport Company, Bareilly.				25,000
		5,85,000		8,69,000
II.—New Works—				
(i) Enlarging Brigade Headquarters office to provide accommodation for the offices of Assistant Director of Medical Services and Deputy Director, Supply and Transport, Delhi, New Cantonment.				34,000
(ii) Construction of Accommodation for Headquarters, Rawalpindi District, Rawalpindi.				1,28,000
(iii) Hot and cold weather requirements, Waziristan.				60,000
(iv) Mingaladon Cantonment, Mingaladon.				2,00,000
		9,05,000		4,22,000
TOTAL 1 (d) MISCELLANEOUS		14,90,000		12,91,000
Carried over		92,01,000		1,06,20,000

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		92,01,000		1,06,20,000
MAIN HEAD A.—WORKS—concl.				
SUB-HEAD 1.—ACCOMMODATION—concl.				
Detailed Heads—				
(c) Auxiliary and Territorial Forces—				
I.—Works in progress—				
(i) Adjutant's office and quarters for Staff 2nd Infantry, North Western Railway Regiment, Karachi				65,000
(ii) Constructing quarters for Staff Sergeant Instructor, Rawalpindi				10,000
(iii) Armoury and quarters, Chakradharpore				9,000
TOTAL I (c) AUXILIARY AND TERRITORIAL FORCES		1,36,000		84,000
TOTAL 1.—ACCOMMODATION		93,37,000		1,07,04,000
SUB-HEAD 2.—HOSPITALS—				
Detailed Heads—				
(a) British—				
I.—Works in progress—				
(i) Reconstruction of Connaught Military Hospital, Poona				11,000
(ii) Re-roofing, re-flooring and re-plastering main wards, British Military Hospital, Ahmednagar				8,000
(iii) Family Hospital, Colaba				2,41,000
(iv) Nursing Sisters' quarters in British Military Hospital, Lucknow				65,000
(v) Provision of quarters for Indian Hospital Corps personnel in the combined hospital, Saugor				10,000
(vi) Accommodation for a Lady Superintendent, one matron, 14 Lady Nurses and an Assistant Surgeon in the British Military Hospital, Rawalpindi				42,000
		1,05,000		3,78,000
		1,05,000		3,78,000
Carried over		93,37,000		1,07,04,000

SERVICES—*contd.*

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward		93,37,000		1,07,04,000
		1,05,000		3,78,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 2.—HOSPITALS—<i>concl'd.</i>				
Detailed Heads—				
(a) British— <i>concl'd.</i>				
II.—New Works—				
(i) Additions and alterations to the existing quarters of British Nursing Sisters in the British Military Hospital, Calcutta				11,000
(ii) Nursing Sisters' quarters, Maymyo				40,000
		3,18,000		51,000
TOTAL 2 (a) BRITISH HOSPITALS.		4,23,000		4,29,000
(b) Indian—				
I.—Works in progress—				
(i) Reconstruction of Indian Military Hospital, Bareilly				33,000
(ii) New Indian Station Hospital, Fort Sandeman				23,000
(iii) Accommodation for No. 8 Company Indian Hospital Corps, Lucknow				1,00,000
(iv) Conversion of British Military Hospital and Indian Military Hospital into a combined British Section Hospital and Indian Military Hospital, Roorkee				8,000
(v) Improvements to Indian Military (Section) Hospital, Mandalay				98,000
(vi) Reconstruction of Indian Hospital Corps quarters, Deolali				8,000
(vii) Indian Military Hospital, Peshawar				2,60,000
(viii) New Indian Military Hospital, Ferozepore				2,30,000
		1,73,000		7,60,000
II. New Works—				
(i) Quarters for Indian Other Ranks and Followers of the Indian Station Hospital, Karachi				36,000
(ii) Reconstruction of certain buildings in the Indian Military Hospital, Agra				76,000
		4,50,000		1,12,000
TOTAL 2 (b) INDIAN HOSPITALS		6,23,000		8,72,000
TOTAL 2.—HOSPITALS		10,46,000		13,01,000
Carried over		1,03,83,000		1,20,05,000

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,03,83,000		1,20,05,000
MAIN HEAD A.—WORKS—contd.				
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.				
Detailed Heads—				
(a) Training and Educational Institutions—				
I.—Works in progress—				
(i) Accommodation for Tank Corps School, Ahmednagar				9,000
(ii) Improvements to the accommodation at the Small Arms School, Pachmari .				1,00,000
(iii) Reconditioning certain buildings and reconstruction of servants quarters and stables, Equitation School, Saugor				75,000
(iv) Additions to Royal Artillery School, Kakool				1,50,000
(v) New barracks for small boys in the Lawrence Royal Military School, Sanawar				42,000
(vi) Signal Training Centre (India), Jubbulpore				50,000
TOTAL 3 (a) TRAINING AND EDUCATIONAL INSTITUTIONS .		4,99,000		4,26,000
(b) Ordnance Depots—				
I.—Works in progress—				
(i) Workshop in the Hornwork, Rawalpindi				2,00,000
(ii) Installation of a washing plant at the Clothing Depot, Rawalpindi				43,000
(iii) Works to relieve congestion in the Arsenal, Quetta				1,63,000
		2,12,000		4,06,000
		2,12,000		4,06,000
		4,99,000		4,26,000
Carried over		1,03,83,000		1,20,05,000

SERVICES—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,03,83,000		1,20,05,000
MAIN HEAD A.—WORKS— <i>contd.</i>		4,99,000		4,26,000
		2,12,000		4,06,000

SUB-HEAD 3.—BUILDINGS FOR DEPOTS,
ETC.—*contd.*

Detailed Heads—

(b) Ordnance Depots—*concl'd.*

II.—New Works—

(i) Extension to building No.
3 with necessary fittings to
house electric press, Shah-
jahanpore Depot

14,000

3,70,000

14,000

TOTAL 3 (b) ORDNANCE DEPOTS

5,82,000

4,20,000

(c) Ordnance Inspection—

I.—Works in progress—

(i) Construction of 1 class V
and 2 class VI quarters
for Ordnance Depot, Cawn-
pore

4,000

(ii) One class IV quarter at
Clothing Inspection Depot,
Shahjehanpore

14,000

(iii) Carrying out certain al-
terations to buildings No.
13 Ordnance Depot, Cawn-
pore

11,000

TOTAL 3 (c) ORDNANCE INSPECTION

80,000

29,000

Carried over

11,61,000

8,75,000

1,03,83,000

1,20,05,000

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MILITARY ENGINEER

	Accounts, 1926-27,	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,03,83,000		1,20,05,000
		11,61,000		8,75,000
MAIN HEAD A.—WORKS—contd.				
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.—concl'd.				
Detailed Heads—				
(d) Indian Army Service Corps Depots—				
I.—Works in progress—				
(i) Reorganisation of Grain Depot, Peshawar				31,000
(ii) Provision of 2 storage sheds for the Indian Army Service Corps Depots and offices for Station Staff and Base Supply Depot, Lahore				62,000
TOTAL 3 (d) INDIAN ARMY SERVICE CORPS DEPOTS		95,000		93,000
(e) Medical Store Depots		60,000		..
(f) Remount Department—				
I.—Works in progress—				
(i) Reconditioning of Re- mount Depot, Alipore, Cal- cutta				4,000
(ii) New Horse Breeding Circle (Area) to be known as the Montgomery Area, Montgomery				1,56,000
TOTAL 3 (f) REMOUNT DEPARTMENT		1,42,700		1,60,000
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.		14,58,700		11,28,000
Carried over		1,18,41,700		1,31,33,000

SERVICES—*contd.*

	Accounts, 1928-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,18,41,700		1,31,33,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 4.—SPECIAL WORKS—				
Detailed Heads—				
(a) Defences—				
I.—Works in Progress—				
(i) Fortified Serai at Bagh				15,000
(ii) Constructing picquet posts and Perimeter defence, Mir Ali				16,000
		6,82,000		31,000
II.—New Works—				
(i) Providing four picquet Post Towers, barbed wire Perimeter fence, etc. Manzai				40,000
(ii) Renewals to Fort Wall, Peshawar				25,000
		3,36,000		65,000
TOTAL 4 (a) DEFENCES		10,18,000		96,000
(b) Mobilisation works—				
I.—Works in progress—				
(i) Construction of Ordnance Depot and Advanced En- gineer Park, Peshawar				2,000
(ii) Additional water storage accommodation required for mobilization purposes, Landi Kotal				23,000
(iii) Works in connection with Mobilization in "N" Sup- ply Depot, Kohat				1,63,000
				1,88,000
II.—New works—				
(i) Extra storage accommoda- tion for the Mobilization machinery in the Northern Command Royal Engineer Park, Lahore				32,000
				32,000
TOTAL 4 (b) MOBILISATION WORKS		2,25,000		2,20,000
Carried over		12,43,000		3,16,000
		1,18,41,700		1,31,33,000

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised, Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,18,41,700		1,31,33,000
MAIN HEAD A.—WORKS—<i>contd.</i>		12,43,000		3,16,000
SUB-HEAD 4.—SPECIAL WORKS—<i>concl'd.</i>				
Detailed Heads—				
(c) Miscellaneous—				
I.—Works in progress—				
(i) Hutting for troops etc., at Razmak, Gardai and Dam- dil				67,000
				67,000
II.—New Works—				
(i) Rifle Range, Maymyo				17,000
				17,000
TOTAL 4 (c)—MISCELLANEOUS		2,60,000		84,000
TOTAL 4.—SPECIAL WORKS		15,03,000		4,00,000
SUB-HEAD 5.—LAND, ROADS, DRAINS AND CONSERVANCY.				
Detailed Heads—				
(a) Lands		60,000		
(b) Imperial Military Roads in Canton- ments				
(c) Military Roads ex Cantonments—				
I.—Works in progress—				
(i) Constructing a screw pile bridge over the Takkizam, crossing (Near Kotkai) on the Kotkai Sararogha Road, Kotkai				1,89,000
(ii) Re-alignment of Khyber Road at Alimasjid Gorge				13,000
(iii) Making Bolan Road fit for continuous Mechanical Transport Traffic and secur- ing it against damage by flood				10,000
TOTAL 5 (c) MILITARY ROADS EX-CAN- TONMENTS		4,35,000		2,12,000
Carried over		4,95,000		2,12,000
		1,33,44,700		1,35,33,000

SERVICES—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,33,44,700		1,35,33,000
		4,95,000		2,12,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 5.—LAND, ROADS, DRAINS AND CONSERVANCY—<i>concl.</i>				
Detailed Heads—				
(d) Railway sidings				
(e) Drainage—				
I.—Works in progress—				
(i) Bhairoba Nullah, Poona				20,000
(ii) Drainage Ridge Barracks, Jubbulpore				30,000
(iii) Cantonment storm water drainage scheme, Lahore				34,000
TOTAL 5 (e) DRAINAGE		55,000		84,000
(f) Conservancy
TOTAL 5.—LAND, ROADS, DRAINS AND CONSERVANCY		5,50,000		2,96,000
SUB-HEAD 6.—FURNITURE.				
To complete sanctioned scale		3,00,000		5,00,000
SUB HEAD 7.—INSTALLATIONS.				
Detailed Heads—				
(a) Water Supply—				
I.—Works in progress—				
(i) Improvements to water supply system, Bangalore				1,00,000
(ii) Improvements to water supply system, Ahmed- nagar				75,000
(iii) Testing and improving wells, Fort Sandeman				7,000
(iv) Improvements to Water Supply, Lansdowne				80,000
(v) General improvements to the water supply system at Secunderabad				15,000
		4,56,000		2,77,000
Carried over		4,56,000		2,77,000
		1,41,94,700		1,43,29,000

MILITARY ENGINEER				
	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward		1,41,94,700	. . .	1,43,29,000
		4,56,000		2,77,000
MAIN HEAD A.—WORKS—concl.				
SUB-HEAD 7.—INSTALLATIONS—concl.				
Detailed Heads—				
(a) Water Supply—concl.				
II.—New Works—				
(i) Piped water supply, Muttra				1,00,000
(ii) Piped water supply, Landour				40,000
(iii) Piped water supply, Jhansi				91,000
(iv) Piped water supply, Sialkot Cantonment				1,00,000
(v) Storage Tanks for 4,25,000 gallons of water, Cherat				60,000
(vi) Pump and extra reservoir, Razmak				50,000
(vii) Water supply, Kasauli and Sanawar				1,00,000
		1,91,000		5,41,000
TOTAL 7 (a) WATER SUPPLY		6,47,000		8,18,000
(b) Electrical Installations—				
I.—Works in progress—				
(i) Electrification of Benares Cantonment				5,000
(ii) Electrification of Fyzabad Cantonment				40,000
(iii) Electrification of Cantonment, Jubbulpore				1,40,000
(iv) Electrical Installations, Calicut				18,000
(v) Electrification of Cantonment, Kamptee				1,51,000
(vi) Electrification of Cantonment, Nasirabad				3,61,000
(vii) Electrification of Cantonment, St. Thomas Mount				60,000
(viii) Electrification of Cantonment, Quetta				5,95,000
(ix) Electrification of Cantonment, Campbellpore				1,03,000
(x) Electrical Installation, Mandalay				34,000
(xi) Improvements to the electric distribution system, Peshawar				27,000
(xii) Electrification of new barracks for small boys at Lawrence Royal Military School, Sanawar				12,000
(xiii) Installing new generating plant in the power house at Jhansi				20,000
		6,45,000		15,66,000
		6,45,000		15,66,000
Carried over		6,47,000		8,18,000
		1,41,94,700		1,43,29,000

SERVICES—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,41,94,700		1,43,29,000
		6,47,000		8,18,000
		6,45,000		15,66,000
MAIN HEAD A.—WORKS—<i>concl'd.</i>				
SUB-HEAD 7.—INSTALLATIONS—<i>concl'd.</i>				
Detailed Heads—				
<i>b)</i> Electrical Installations— <i>concl'd.</i>				
II.—New Works—				
(i) Electrification of Cantonment, Secunderabad				3,50,000
(ii) Electrification of Cantonment, Ahmednagar				2,59,000
(iii) Electrification of Cantonment, Poona				2,50,000
(iv) Increased electrical ventilation in 25-31 Kings barracks, Fort St. George				11,000
		16,72,000		8,70,000
TOTAL 7 (b) ELECTRICAL INSTALLATIONS.		23,17,000		24,36,000
7 (c) Ice-making and refrigerating		..		..
7 (d) Miscellaneous machinery		..		..
TOTAL 7.—INSTALLATIONS		29,64,000		32,54,000
Reserve for Major Works at Army and Command Headquarters		16,57,000		15,00,000
8. RESERVE FOR MINOR WORKS		15,65,000		16,00,000
9. LOSSES				
Deduct—Savings		10,00,000		16,00,000
TOTAL MAIN HEAD A.—WORKS	2,09,39,656	1,93,80,700	2,14,76,000	1,90,83,000
MAIN HEAD B.—REPAIRS AND RENEWALS.				
1. Buildings		53,63,000		58,24,000
2. Imperial Military Roads in Cantonments		9,57,000		9,21,000
3. Military Roads ex-Cantonments		11,59,000		12,89,000
4. Furniture		13,18,000		12,29,000
5. Miscellaneous		9,92,000		8,26,000
TOTAL MAIN HEAD B.—REPAIRS AND RENEWALS	99,33,905	97,89,000	97,21,000	1,00,89,000
Carried over	3,08,73,561	2,91,69,700	3,11,97,000	2,91,72,000

MILITARY ENGINEER

	Accounts, 1926-27	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Ra.	Ra.	Ra.	Ra.
Brought forward	3,08,73,561	2,91,69,700	3,11,97,000	2,91,72,000
MAIN HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS.				
1. Water supply		22,01,000		20,97,000
2. Electrical Installations		26,81,000		29,36,000
3. Ice-making and Refrigerating		47,000		58,000
4. Miscellaneous Machinery		41,000		39,000
5. Renewals		3,26,000		3,96,000
TOTAL MAIN-HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS	50,75,440	52,96,000	49,23,000	55,26,000
MAIN HEAD D.—GENERAL CHARGES.				
1. Rent for hired buildings		8,26,000		7,08,000
2. Payments on account of compensation for quarters, etc.		1,20,000		1,28,000
3. Rates and taxes		4,71,000		3,91,000
4. Payments for railway sidings and platforms		1,90,000		1,90,000
5. Rent for land		1,19,000		1,45,000
6. Care of vacant buildings		1,78,000		1,78,000
7. Miscellaneous		1,48,000		4,56,000
TOTAL MAIN HEAD D.—GENERAL CHARGES	24,16,167	20,52,000	17,74,000	21,96,000
MAIN HEAD E.—ESTABLISHMENT.				
India, including debits and credits from other Departments	64,73,576	66,58,300	65,41,000	61,80,000
MAIN-HEAD F.—TOOLS AND PLANT.				
Including debits and credits from other Departments	3,80,939	3,09,000	3,15,000	3,00,000
Carried over	4,51,99,683	4,34,85,000	4,47,50,000	4,53,74,000

SERVICES—*contd.*

MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,51,99,683	4,34,85,000	4,47,50,000	4,33,74,000
MAIN HEAD G.—SUSPENSE (EX- CLUDING EXPENDITURE IN ENG- LAND)	-12,70,218	..	-5,48,000	..
MAIN HEAD—DEDUCT ENGLISH COST OF STORES	3,08,534	2,20,000	1,07,000	2,00,000
TOTAL INDIA	4,36,20,931	4,32,65,000	4,40,95,000	4,31,74,000
ENGLAND.				
(1) Furlough pay of Royal Engineer personnel	1,53,416	1,50,000	2,00,000	2,13,000
(2) Leave and Deputation salaries, etc.	8,930	10,000	13,000	13,000
(3) Stores for India	2,39,594	1,65,000	-2,93,000	2,00,000
TOTAL ENGLAND	4,01,940	3,25,000	-80,000	4,26,000
EXCHANGE ON ENGLISH EXPEN- DITURE.				
(i) Exchange on English Expenditure on stores	81,411	55,000	..	..
(ii) Exchange on English Expenditure other than on stores	55,254	53,000	..	..
TOTAL EXCHANGE ON ENGLISH EX- PENDITURE	1,36,665	1,08,000	..	..
TOTAL EXPENDITURE MILITARY EN- GINEER SERVICES	4,41,59,536	4,36,98,000	4,40,15,000	4,36,00,000

SERVICES—*contd.***EXPLANATIONS.**

The figures in the Budget Estimate, 1927-28 under England represent the equivalents of the sterling figures at 2s. = 1 Re. while the conversions in the Revised Estimate, 1927-28 and the Budget Estimate, 1928-29 are on the basis of 1s. 6d. = 1 Re. The average rates are 1s. 6d. = 1 Re. for the Budget Estimate, 1927-28, 1s. 5½d. = 1 Re. for the Revised Estimate, 1927-28 and 1s. 6d. = 1 Re. for the Budget Estimate, 1928-29.

MILITARY ENGINEER SERVICES—*concl'd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
XXXVIII.—MILITARY ENGINEER SERVICES.				
RECEIPTS IN INDIA.				
1. Rents—				
(a) Buildings		8,64,000		8,55,000
(b) Furniture		38,000		40,000
(c) Electrical Installations and hire of fans		2,03,000		70,000
(d) Miscellaneous (Hire of Tools and Plant, etc.)		8,000		5,000
2. Recoveries on account of supply of—				
(a) Water		9,00,000		7,20,000
(b) Electrical Energy		10,72,000		11,45,000
(c) Ice . . . . .		..		..
3. Sales of Government property		3,84,000		3,50,000
4. Miscellaneous (Fines, refunds, un- claimed deposits, etc.)		2,64,000		4,00,000
5. Receipts from Land sale suspense account		20,00,000		40,54,000
6. Receipts by transfer from pay- ments made by Bombay Govern- ment for replacement of buildings displaced in connection with Kara- chi Development Scheme		--		--
TOTAL	1,11,49,479	57,33,000	35,20,000	76,39,000