

**BUDGET ESTIMATES**  
OF  
**EXPENDITURE ON MILITARY SERVICES**  
FOR THE YEAR  
**1930-1931**  
AND OF  
**CONNECTED RECEIPTS**



DELHI  
GOVERNMENT OF INDIA PRESS  
1930

**BUDGET ESTIMATES**  
**OF**  
**EXPENDITURE ON MILITARY SERVICES**  
**FOR THE YEAR**  
**1930-1931**  
**AND OF**  
**CONNECTED RECEIPTS**

## GENERAL SUMMARY OF ESTIMATES.

Heads,	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<sup>48</sup> <u>XXXVI</u> ARMY	52,97,95,037	2,86,13,924	50,31,81,113	53,03,78,000	2,62,43,000	50,41,35,000	53,24,54,000	3,23,65,000	49,95,89,000	52,21,78,000	2,73,51,000	49,48,27,000
<sup>49</sup> <u>XXXVII</u> MARINE	81,86,803	13,63,108	68,23,697	82,22,000	13,62,000	68,60,000	84,53,000	15,93,000	69,60,000	90,32,000	21,36,000	68,96,000
<sup>50</sup> <u>XXXVIII</u> MILITARY ENGINEER SERVICES.	4,43,48,874	59,60,421	3,83,88,453	4,72,71,000	72,66,000	4,00,05,000	4,64,75,000	53,19,000	4,11,56,000	4,84,98,000	41,14,000	4,43,84,000
<sup>50 A.</sup> <u>XXXVIII A</u> TRANS- FERS TO OR FROM M I L I- T A R Y RESERVE FUND.	26,06,737	..	26,06,737	..	..	..	33,95,000	..	33,95,000	..	26,07,000	- 26,07,000
TOTAL	53,49,37,451	3,39,37,451	55,10,00,000	58,58,71,000	3,48,71,000	55,10,00,000	59,07,77,000	3,97,77,000	55,10,00,000	57,97,08,000	3,62,08,000	54,35,00,000

## GENERAL SUMMARY OF ESTIMATES.

## EXPLANATIONS.

The Army Department of the Government of India (in which is included the Marine Department), controls ~~three~~ <sup>four</sup> heads of receipts and expenditure—

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

Head XXXVII <sup>49</sup> .—Marine.

Head XXXVIII <sup>50</sup> .—Military Engineer Services.

Head XXXVIII—A <sup>50—A</sup> Transfers from or to Military Reserve Fund.

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.—Pay and allowances and Miscellaneous Cash expenditure on the Fighting Services

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, hot weather establishments and miscellaneous.

Head VIII.—Non-effective charges and receipts.

2. The Budget Estimates are based on the cost of the actual anticipated strength of the army. 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.

## MILITARY SERVICES ESTIMATES

## DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1930-31 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13½)	Total.
	Rs.	Rs.	Rs.
<b>EXPENDITURE—</b>			
<b>48—ARMY.</b>			
<b>PART A.—STANDING ARMY—</b>			
<b>I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES . . . . .</b>	15,24,70,000	3,55,95,000	18,80,65,000
<b>II.—ADMINISTRATIVE SERVICES . . . . .</b>	6,92,55,000	42,92,000	7,35,47,000
<b>III.—MANUFACTURING ESTABLISHMENTS . . . . .</b>	2,27,63,000	63,08,000	2,90,71,000
<b>IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . . .</b>	2,03,12,000	12,27,000	2,15,39,000
<b>V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . . . .</b>	4,52,11,000	1,23,25,000	5,75,36,000
<b>VI.—SPECIAL SERVICES . . . . .</b>	12,000	..	12,000
<b>VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS . . . . .</b>	2,34,39,000	1,00,49,000	3,34,87,000
<b>VIII.—NON-EFFECTIVE CHARGES . . . . .</b>	3,56,71,000	4,95,05,000	8,51,76,000
<b>TOTAL PART A . . . . .</b>	<u>36,91,33,000</u>	<u>11,93,00,000</u>	<u>48,84,33,000</u>
<b>PART B.—AUXILIARY AND TERRITORIAL FORCES . . . . .</b>	96,39,000	..	96,39,000
<b>PART C.—ROYAL AIR FORCE . . . . .</b>	1,23,49,000	1,17,57,000	2,41,06,000
<b>TOTAL 48—ARMY . . . . .</b>	<u>39,11,21,000</u>	<u>13,10,57,000</u>	<u>52,21,78,000</u>
<b>49—MARINE . . . . .</b>	60,75,000	29,57,000	90,32,000
<b>50—MILITARY ENGINEER SERVICES . . . . .</b>	4,80,56,000	4,42,000	4,84,98,000
<b>50-A—TRANSFERS TO MILITARY RESERVE FUND . . . . .</b>	..	..	..
<b>TOTAL EXPENDITURE . . . . .</b>	<u>44,52,52,000</u>	<u>13,44,56,000</u>	<u>57,97,08,000</u>

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR  
1930-31 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13½).	Total.
	Rs.	Rs.	Rs.
<b>RECEIPTS—</b>			
<b>XXXVI—ARMY.</b>			
<b>PART A.—STANDING ARMY—</b>			
I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES . . . . .	7,32,000	5,92,000	11,24,000
II.—ADMINISTRATIVE SERVICES . . . . .	11,95,000	6,000	12,01,000
III.—MANUFACTURING ESTABLISHMENTS . . . . .	3,55,000	46,000	4,01,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . . .	6,000	..	6,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . . . .	1,46,81,000	5,80,000	1,52,61,000
VI.—SPECIAL SERVICES . . . . .	..	..	..
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS . . . . .	3,88,000	18,72,000	22,60,000
VIII.—NON-EFFECTIVE RECEIPTS . . . . .	18,74,000	50,53,000	69,27,000
TOTAL—PART A. . . . .	1,92,31,000	79,49,000	2,71,80,000
<b>PART B.—AUXILIARY AND TERRITORIAL FORCES . . . . .</b>	5,000	..	5,000
<b>PART C.—ROYAL AIR FORCE . . . . .</b>	1,50,000	16,000	1,66,000
TOTAL XXXVI—ARMY . . . . .	1,93,86,000	79,65,000	2,73,51,000
XXXVII—MARINE . . . . .	21,36,000	..	21,36,000
<b>XXXVIII—MILITARY ENGINEER SERVICES . . . . .</b>	41,14,000	..	41,14,000
<b>XXXVIII.—A.—TRANSFERS FROM MILITARY RESERVE FUND . . . . .</b>	26,07,000	..	26,07,000
TOTAL RECEIPTS . . . . .	2,82,43,000	79,65,000	3,62,08,000

**DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA  
HEAD**

-----	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>48—ARMY.</b>					
<b>PART A.—STANDING ARMY.</b>					
<b>HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES—</b>					
A.—FORCES IN INDIA PROPER AND BURMA	..	..	15,20,32,000	..	..
C.—UNITS SERVING IN THE COLONIES	..	..	4,33,000	..	..
<b>TOTAL</b>	..	..	<b>15,24,70,000</b>	..	..
<b>HEAD II.—ADMINISTRATIVE SERVICES—</b>					
<b>A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS</b>					
A(ii).—ARMY EDUCATION	..	31,90,000	..	..	..
B.—INDIAN ARMY SERVICE CORPS	..	36,03,000	..	1,81,10,000	..
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	..	..	..	29,87,000	..
D.—INDIAN ARMY VETERINARY CORPS	..	..	..	9,17,000	65,88,000
E.—INDIAN ARMY ORDNANCE CORPS	..	..	..	..	..
F.—MEDICAL COLLEGES AND SCHOOLS	..	..	..	..	11,000
G.—CENTRAL DISPOSALS ORGANISATION.	..	..	..	..	..
<b>H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)</b>					
H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	16,000	..	1,46,53,000	..	..
I.—MILITARY ACCOUNTS OFFICES	..	..	..	..	..
J.—ECCLIESIASTICAL ESTABLISHMENTS	4,47,000	..	..	..	..
K.—ADMINISTRATION OF CANTONMENTS.	16,59,000	..	..	..	..
L.—MISCELLANEOUS SERVICES UNDER M. G. O.	..	..	..	..	15,61,600
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	..	..	10,30,000	..	..
N.—MISCELLANEOUS SERVICES UNDER C. G. S.	..	13,03,000	..	..	..
O.—Do. Do. Do. Do.	..	..	..	2,43,000	..
Q. M. G.	..	..	..	..	..
P.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	..	..	..	..	..
<b>TOTAL</b>	<b>21,22,000</b>	<b>80,96,000</b>	<b>1,56,88,000</b>	<b>2,22,57,000</b>	<b>81,60,000</b>
<b>HEAD III.—MANUFACTURING ESTABLISHMENTS—</b>					
<b>A.—MEDICAL STORE DEPOTS AND WORKSHOPS</b>					
B.—INDIAN ARMY SERVICE CORPS	..	..	..	1,99,000	..
C.—ORDNANCE AND CLOTHING FACTORIES	..	..	..	..	1,53,71,000
D.—GRASS FARMS	..	..	..	71,73,000	..
E.—DAIRY FARMS	..	..	..	5,02,000	..
<b>TOTAL</b>	..	..	..	<b>78,74,000</b>	<b>1,53,71,000</b>
<b>HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—</b>					
<b>A.—ARMY HEADQUARTERS</b>					
B.—STAFF OF COMMANDS	..	15,84,600	14,27,500	12,30,000	16,14,200
C.—STAFF OF DISTRICTS AND BRIGADES	..	34,69,000	..	..	..
	..	87,25,000	..	..	..
<b>TOTAL</b>	..	<b>1,37,78,600</b>	<b>14,27,500</b>	<b>12,30,000</b>	<b>16,14,200</b>
<b>HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS—</b>					
<b>B.—I. A. S. C.</b>					
C.—ANIMALS (REMOUNTS)	..	..	..	3,45,15,000	..
E.—I. A. O. C.	..	..	..	23,83,000	..
L.—DIRECTOR OF ARTILLERY	..	..	..	..	79,87,000
	..	..	..	..	26,000
<b>TOTAL</b>	..	..	..	<b>3,71,93,000</b>	<b>80,13,000</b>
<b>CARRIED OVER</b>	<b>21,22,000</b>	<b>2,19,74,600</b>	<b>16,95,85,500</b>	<b>6,85,59,000</b>	<b>3,31,53,200</b>

FOR THE YEAR 1930-31 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.
..	..	..	..	..	..	..	..	15,20,32,000
..	..	..	..	..	..	..	..	4,38,000
..	..	..	..	..	..	..	..	15,24,70,000
..	..	..	..	..	..	..	..	31,90,000
..	..	..	..	..	..	..	..	36,03,000
..	..	..	..	..	..	..	..	1,81,10,000
..	..	..	..	..	..	..	..	29,87,000
..	..	..	..	..	..	..	..	9,17,000
..	..	..	..	..	..	..	..	65,88,000
2,50,000	..	..	..	..	..	..	..	2,50,000
..	..	..	..	..	..	..	..	11,000
..	..	..	..	..	..	..	..	1,46,58,000
..	..	..	..	..	..	..	..	18,000
..	..	..	..	1,09,19,000	..	..	..	1,09,19,000
..	..	..	..	..	..	..	..	4,47,000
..	..	..	..	..	..	..	..	16,59,000
..	..	..	..	..	..	..	..	15,61,000
..	..	..	..	..	..	..	..	10,30,000
..	..	..	..	..	..	..	..	13,03,000
..	..	..	..	..	..	..	..	2,43,000
..	..	..	..	..	..	..	17,63,000	17,63,000
2,50,000	..	..	..	1,09,19,000	..	..	17,63,000	6,92,55,000
-482,000	..	..	..	..	..	..	..	-4,82,000
..	..	..	..	..	..	..	..	1,99,000
..	..	..	..	..	..	..	..	1,53,71,000
..	..	..	..	..	..	..	..	71,73,000
..	..	..	..	..	..	..	..	5,02,000
-4,82,000	..	..	..	..	..	..	..	2,27,63,000
..	4,16,150	1,11,780	2,67,000	..	14,66,770	..	..	81,18,000
..	..	..	..	..	..	..	..	34,69,000
..	..	..	..	..	..	..	..	87,25,000
..	4,16,150	1,11,780	2,67,000	..	14,66,770	..	..	2,03,12,000
..	..	..	..	..	..	..	..	3,45,15,000
..	..	..	..	..	..	..	..	26,83,000
..	..	..	..	..	..	..	..	79,87,000
..	..	..	..	..	..	..	..	26,000
..	..	..	..	..	..	..	..	4,52,11,000
-2,32,000	4,16,150	1,11,780	2,67,000	1,09,19,000	14,66,770	..	17,63,000	31,00,11,000



**DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA  
HEAD.**

1	2 Government of India. Rs.	3 Chief of the General Staff. Rs.	4 Adjutant General. Rs.	5 Quarter- master General. Rs.	6 Master General of Ordnance. Rs.
<b>PART A.—STANDING ARMY—contd.</b>					
BROUGHT FORWARD.	21,22,000	2,18,74,600	16,95,85,500	6,85,59,000	3,31,58,200
<b>HEAD VI.—SPECIAL SERVICES—</b>					
A.—TIBET FRONTIER . . . . .	..	..	..	12,000	..
TOTAL	..	..	..	..	..
<b>HEAD VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.—</b>					
A.—TRANSPORTATION . . . . .	1,31,400	..	..	1,88,89,600	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	17,16,000	..
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	24,85,000	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL	1,31,400	..	..	2,30,70,600	..
<b>HEAD VIII.—NON-EFFECTIVE CHARGES</b>					
PART B.—AUXILIARY AND TERRITORIAL FORCES . . . . .	..	..	3,56,71,000	..	..
PART C.—ROYAL AIR FORCE . . . . .	..	..	..	..	..
TOTAL ARMY	22,53,400	2,18,74,600	21,48,95,500	9,16,41,600	3,31,58,200
49.—MARINE . . . . .	60,75,000	..	..	..	..
50.—M. E. S. . . . .	..	..	..	4,80,58,000	..
GRAND TOTAL	83,28,100	2,18,74,600	21,48,95,500	13,96,97,600	3,31,58,200

All military expenditure is controlled by the Government of India in the Army, Marine and Finance Department sanction 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 respective officers for watching the progress of expenditure against the Budget grants under the different heads and



**STRENGTHS OF PERSONNEL AND ANIMALS.**

## STATEMENT I.—STRENGTH OF THE ARMY IN INDIA.

Comparative Statement of authorised establishments on 1st April 1929 and 1st April 1930, whose cost is chargeable wholly or partly to Indian Revenues.

1	1930.							1929.						
	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	
<b>ARMY.</b>														
<b>A.—INDIA PROPER AND BURMA.</b>														
<b>I.—FIGHTING UNITS—</b>														
(1) Cavalry . . . . .	429	2,866	399	10,431	..	5,696	2,943	429	2,861	399	10,431	..	5,506	2,943
(2) Artillery . . . . .	559	9,951	213	11,522	..	4,307	2,329	558	9,943	218	11,680	..	4,580	2,329
(3) Engineers—Sappers and Miners. . . . .	117	182	149	7,176	..	642	1,696	119	184	151	7,251	..	648	1,736
(4) Pioneers. . . . .	103	..	134	5,753	..	281	1,221	103	..	127	5,765	..	281	1,321
(5) Infantry . . . . .	2,654	39,787	2,380	89,935	..	8,154	24,400	2,682	39,742	2,467	92,317	..	9,320	25,042
(6) Signal Service . . . . .	153	2,243	55	3,509	..	771	994	153	2,238	55	3,504	..	766	1,025
(7) Tank corps . . . . .	100	1,164	..	..	..	304	..	100	1,164	..	..	..	304	..
(8) Indian Supplementary Reserve, etc. . . . .	1	1	..	..	..	3	730	1	1	..	..	..	3	723
<b>TOTAL FIGHTING UNITS . . . . .</b>	<b>4,116</b>	<b>56,194</b>	<b>3,330</b>	<b>128,326</b>	<b>(a)</b>	<b>20,158</b>	<b>34,313</b>	<b>4,145</b>	<b>56,133</b>	<b>3,417</b>	<b>1,30,948</b>	<b>(a)</b>	<b>20,498</b>	<b>35,119</b>
<b>II.—STAFF (inclusive of personnel of Administrative Services)—</b>														
(1) Army Headquarters . . . . .	144	29	10	..	769	369	..	132	45	3	..	697	374	..
(2) Command Headquarters . . . . .	107	80	..	16	131	4	..	105	95	..	9	134	4	..
(3) Districts and Brigades . . . . .	305	271	..	54	464	27	..	306	312	..	92	496	21	..
(4) Embarkation Staff . . . . .	10	21	2	12	53	43	..	10	22	2	12	54	44	..
(5) Railway Transport Staff . . . . .	1	17	..	..	2	..	..	1	17	..	..	2	..	..
(6) Miscellaneous . . . . .	8	25	2	8	4	101	..	8	20	2	..	12	102	..
<b>TOTAL STAFF . . . . .</b>	<b>675</b>	<b>443</b>	<b>14</b>	<b>90</b>	<b>1,423</b>	<b>544</b>	<b>..</b>	<b>572</b>	<b>511</b>	<b>7</b>	<b>113</b>	<b>1,395</b>	<b>545</b>	<b>..</b>
<b>III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).</b>														
	116	160	12	108	63	329	..	117	153	9	106	63	336	..
<b>IV.—EDUCATIONAL ESTABLISHMENTS</b>														
	70	175	42	48	296	383	..	64	165	85	84	259	305	..

V.—INDIAN ARMY SERVICE CORPS	487	874	299	15,133	1,608	6,017	4,808	453	837	294	16,376	1,445	5,977	7,589
Deduct—Numbers taken against Items I, and II.	63	29	2	528	329	56	..	55	27	2	354	209	30	..
Balance	424	845	297	14,605	1,279	5,961	4,808	398	810	292	16,022	1,236	5,947	7,589
XI.—INDIAN ARMY ORDNANCE CORPS	102	613	6	1,758	601	214	..	104	622	6	1,757	600	206	..
Deduct—Numbers taken against Item II.	31	30	..	..	21	..	..	35	49	..	..	25	..	..
Balance	71	573	6	1,758	580	214	..	69	573	6	1,757	575	206	..
VII.—MEDICAL SERVICES	990	875	731	4,304	4	4,748	4,300	979	874	720	4,238	..	4,748	3,440
Deduct—Numbers taken against Item II.	73	13	1	16	4	..	..	75	13	1	..	..	..	..
Balance	917	862	733	4,288	..	4,748	4,300	904	861	719	4,238	..	4,748	3,440
VIII.—VETERINARY SERVICES	57	4	82	570	56	90	222	58	4	104	574	54	90	200
Deduct—Numbers taken against Item II.	17	..	..	..	10	..	..	18	..	..	..	8	..	..
Balance	40	4	82	570	46	90	222	40	4	104	574	46	90	200
IX.—REMOUNT SERVICES	42	23	28	195	355	3,062	..	45	24	28	195	355	3,093	..
Deduct—Numbers shown against item II.	6	..	..	..	8	..	..	6	..	..	..	8	..	..
Balance	36	23	28	195	347	3,062	..	39	24	28	195	347	3,093	..
X.—MISCELLANEOUS ESTABLISHMENTS (Inclusive of Military Accounts Department).	313	186	114	639	5,881	2,553	..	291	184	115	543	6,888	1,574	..
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	175	416	..	..	12	5	..	164	403	..	..	12	5	..
XII.—ROYAL AIR FORCE	260	1,938	..	144	381	842	..	260	1,916	..	143	340	828	..
TOTAL INDIA PROPER AND BURMA	7,113	61,819	4,658	1,50,666	10,308	38,904	43,643	7,063	61,742	4,732	1,54,723	11,161	38,175	40,348
ROYAL INDIAN MARINE	102	19	..	1,025	111	255	..	104	38	..	1,243	101	23	..
MILITARY ENGINEER SERVICES	220	231	..	..	925	502	..	229	217	..	..	918	500	..

(a) Included in columns 7 and 4.

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

Note 2.—Departmental officers (e.g., Commissaries, 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. Civilian gazetted officers of subordinate services are also included in the columns 4 and 11.

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

#### OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1930 is 273,468 against 277,596 on 1st April 1929 and 3,11,975 on 1st April 1922. The decrease of 128 in 1930 as compared with 1929 is made up of (1) 74 in Indian Officers with Viceroy's Commission (2) 4,057 in Indian other ranks (3) 853 in clerks and other civilians and an increase of 50 under officers with King's Commission 77 under British other ranks and 729 under followers.

2. The number of Indians holding King's Commissions in the Indian Army within the authorised establishment on 1st April 1930, will be 107, excluding 8 officers in the employ of Political and cantonments Departments.

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

1	1930.							1929.						
	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	
<b>ARMY.</b>														
<b>A.—INDIA PROPER AND BURMA.</b>														
<b>II.—STAFF—</b>														
<b>(1) Army Headquarters—</b>														
Commander-in-Chief and Personal Staff . . . . .	5	..	2	..	4	3	..	6	..	1	..	4	3	..
Military Secretary's Branch . . . . .	3	2	..	..	43	22	..	3	..	..	..	31	24	..
General Staff Branch . . . . .	46	5	1	..	119	72	..	47	4	1	..	93	70	..
Adjutant General's Branch . . . . .	31	2	6	..	160	102	..	32	1	1	..	153	102	..
Quartermaster General's Branch . . . . .	30	5	1	..	136	69	..	36	35	..	..	215	100	..
Master General of Ordnance . . . . .	29	15	..	..	307	101	..	13	5	..	..	191	75	..
<b>TOTAL ARMY HEADQUARTERS . . . . .</b>	<b>144</b>	<b>29</b>	<b>10</b>	<b>..</b>	<b>769</b>	<b>369</b>	<b>..</b>	<b>142</b>	<b>45</b>	<b>3</b>	<b>..</b>	<b>697</b>	<b>374</b>	<b>..</b>
<b>(6) Miscellaneous—</b>														
Military Prisons and Detention Barracks . . . . .	1	15	..	..	4	12	..	1	10	..	..	4	13	..
Personal Staff of Governor General . . . . .	7	..	2	..	..	..	..	7	..	2	..	..	..	..
Garrison Quartermasters, Rest Camps, etc. . . . .	..	10	..	8	..	89	..	..	10	..	..	8	89	..
<b>TOTAL MISCELLANEOUS . . . . .</b>	<b>8</b>	<b>25</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>101</b>	<b>..</b>	<b>8</b>	<b>20</b>	<b>2</b>	<b>..</b>	<b>12</b>	<b>102</b>	<b>..</b>
<b>III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—</b>														
Staff College . . . . .	49	6	..	2	7	21	..	50	6	..	2	7	21	..
Small Arms Schools India—														
Headquarters . . . . .	2	..	..	..	2	..	..	2	..	..	..	2	..	..
Pachmarhi Wing . . . . .	13	31	6	32	3	23	..	14	32	3	33	3	28	..
Ahmednagar Wing . . . . .	8	18	1	9	3	19	..	7	14	1	6	8	14	..
Physical Training—														
Inspectors . . . . .	3	4	..	6	1	..	..	3	4	..	6	2	..	..
Ambala School . . . . .	6	14	1	13	3	24	..	6	14	1	13	3	24	..
Equitation School . . . . .	9	8	2	14	3	186	..	9	8	2	14	3	186	..
Senior Officers' School . . . . .	6	7	..	10	3	9	..	6	7	..	10	3	9	..
Artillery School . . . . .	7	10	..	13	2	33	..	7	10	..	13	2	33	..
Tank Corps School . . . . .	7	49	..	..	15	..	..	7	50	..	..	15	..	..
Education of Military Medical pupils . . . . .	..	..	..	..	12	..	..	..	..	..	..	12	..	..
Army Signal School . . . . .	6	13	2	9	8	19	..	6	13	2	9	8	19	..
<b>TOTAL TRAINING ESTABLISHMENTS . . . . .</b>	<b>116</b>	<b>160</b>	<b>12</b>	<b>103</b>	<b>63</b>	<b>339</b>	<b>..</b>	<b>117</b>	<b>158</b>	<b>9</b>	<b>106</b>	<b>63</b>	<b>336</b>	<b>..</b>

IV.—EDUCATIONAL ESTABLISHMENT—

Supervising and Inspecting staff—

Army Headquarters	4	8	4	2	2	8	4	8	4	2	2	2	2	2
Command Headquarters	12	14	4	110	11	11	4	11	4	110	11	11	4	110
Districts	21	118	35	6	1	3	1	1	1	35	6	1	3	1
Garrison schools, British troops	3	7	1	6	19	3	1	1	1	3	6	1	1	19
Garrison schools, Indian troops	5	1	13	6	37	5	1	1	5	5	6	5	1	34
School of Education, Headquarters	3	10	20	1	5	3	10	14	20	1	48	1	6	123
School of Education, British wing	3	8	53	142	8	3	3	3	3	3	1	2	2	2
School of Education, Indian wing	1	3	2	2	2	2	2	2	2	2	27	53	2	2
School of Education, Special wing	1	2	34	56	2	2	2	2	2	2	27	53	2	2
Lawrence Royal Military School, Sanawar	6	1	6	5	22	53	2	2	2	2	8	62	2	2
Lawrence Military Asylum, Murree	2	18	12	10	68	2	16	9	9	8	62	2	2	2
Lawrence Military Asylum, Abu	1	3	3	3	2	2	1	1	1	3	2	2	2	2
Prince of Wales' Royal Indian Military College, Dehra Dun	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Kitchener College Nowgong	6	2	18	12	10	68	2	16	9	8	62	2	2	2
King George's Royal Military Schools	2	1	3	3	2	2	1	1	1	3	2	2	2	2
Board of Examiners	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Officers studying in China and Japan	7	7	7	7	7	7	7	7	7	7	7	7	7	7
<b>TOTAL EDUCATIONAL ESTABLISHMENTS</b>	<b>70</b>	<b>175</b>	<b>42</b>	<b>43</b>	<b>296</b>	<b>383</b>	<b>64</b>	<b>165</b>	<b>35</b>	<b>34</b>	<b>259</b>	<b>305</b>	<b>2</b>	<b>2</b>

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	16	3	9	57	13	5	13	5	13	5	53	115	30	261
Command Headquarters	15	7	54	192	27	11	28	11	27	11	92	203	41	282
District Headquarters	29	11	203	39	29	3	8	2	29	3	262	41	30	261
Hospitals [Head II-H]	3	8	2	202	41	29	3	8	2	2	262	41	30	261
Embarkation Staff	3	8	2	202	41	29	3	8	2	2	262	41	30	261
Fighting units [Head I-A (i)]	3	8	2	202	41	29	3	8	2	2	262	41	30	261
Training Institutions [Head II-A]	3	8	2	202	41	29	3	8	2	2	262	41	30	261
Supply Companies and Supply Depots [Head II-B (a)]	118	348	63	693	1722	251	118	349	63	28	689	1,722	261	2,588
Animal Transport [Head II-B (e)]	60	49	156	11,271	114	1,620	1,969	69	80	171	13,567	140	2,747	4,750
Mechanical Transport units [Head II-B (f)]	96	235	57	2,611	149	1,243	2,588	73	175	87	1,531	108	851	2,588
Mechanical Transport Depot [Head II-B (g)]	10	14	11	603	12	54	10	14	11	11	603	12	54	10
Central Mechanical Transport stores depot [Head II-B (h)]	4	32	9	118	31	4	29	9	111	146	111	146	111	146
Mechanical Transport Workshops [Head II-B (j)]	20	115	5	42	83	1,231	19	112	5	42	75	1,087	11	11
M. T. Vehicle Reception Depot	2	4	33	4	27	2	4	33	12	4	33	12	4	33
Technical Inspectors, M. T. [Head II-B (i)]	11	5	6	9	12	11	5	6	9	12	11	5	6	9
I. A. S. C. Training Establishment [Head II-B (c)]	4	1	2	5	4	1	1	1	2	5	4	1	1	2
School of Cookery [Head II-B (d)]	1	4	1	4	1	4	1	4	1	4	1	4	1	4
I. A. S. C. Record office [Head II-B (b)]	5	4	54	12	5	5	4	54	12	5	54	12	5	54
Reserve for leave, etc.—														
Mechanical Transport	38	4	31	9	83	87	24	24	24	24	24	24	24	24
Animal Transport	14	4	9	9	83	87	24	24	24	24	24	24	24	24
Supply Service	41	80	9	9	83	87	24	24	24	24	24	24	24	24
<b>TOTAL INDIAN ARMY SERVICE CORPS</b>	<b>487</b>	<b>874</b>	<b>299</b>	<b>15,133</b>	<b>1,008</b>	<b>6,017</b>	<b>4,808</b>	<b>453</b>	<b>835</b>	<b>294</b>	<b>16,376</b>	<b>1,445</b>	<b>5,977</b>	<b>7,589</b>

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

	1930.							1929.						
	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.
<b>VI.—INDIAN ARMY ORDNANCE CORPS—</b>	2	8	4	5	6	7	8	9	10	11	12	13	14	15
Army Headquarters	17	12	..	..	3	..	..	20	18	..	..	4	..	..
Command Headquarters	3	8	..	..	5	..	..	8	9	..	..	..	..	..
District Headquarters	11	20	..	..	13	..	..	12	22	..	..	21	..	..
Ordnance and Clothing depots [Head II-E. (a)].	54	486	6	1,750	575	214	..	53	486	6	1,752	570	200	..
I. A. O. C. School of Instruction [Head II-E. (b)].	1	3	..	8	5	..	..	1	3	..	5	5	..	..
Reserve for leave, etc.	16	84	..	..	..	..	..	15	84	..	..	..	..	..
<b>TOTAL INDIAN ARMY ORDNANCE CORPS</b>	<b>102</b>	<b>613</b>	<b>6</b>	<b>1,758</b>	<b>601</b>	<b>214</b>	<b>..</b>	<b>104</b>	<b>622</b>	<b>6</b>	<b>1,757</b>	<b>600</b>	<b>206</b>	<b>..</b>
<b>VII.—MEDICAL SERVICES—</b>														
<b>(a) Royal Army Medical Corps—</b>														
Army Headquarters	5	..	..	..	..	..	..	7	..	..	..	..	..	..
Command Headquarters	7	..	..	..	..	..	..	7	..	..	..	..	..	..
District Headquarters	21	..	..	..	..	..	..	22	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	1	..	..	..	..	..	..
I. H. C. etc. [Head II-H. (e)]	2	..	..	..	..	..	..	2	..	..	..	..	..	..
Hospitals [Head II-H.]	234	411	..	..	..	..	..	231	414	..	..	..	..	..
Military Food Laboratory [Head II-E. (d)]	1	5	..	..	..	..	..	1	5	..	..	..	..	..
Army School of Education, Belgaum	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Reserve for leave, etc.	18	..	..	..	..	..	..	18	..	..	..	..	..	..
	290	416	..	..	..	..	..	290	419	..	..	..	..	..
<b>(b) Indian Medical Service—</b>														
Army Headquarters	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters	5	..	..	..	..	..	..	4	..	..	..	..	..	..
District Headquarters	27	..	..	..	..	..	..	27	..	..	..	..	..	..
Embarkation Staff	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops [Head III-A.]	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps [Head II-H. (e)]	4	..	..	..	..	..	..	8	..	..	..	..	..	..
Hospitals [Head II-H.]	262	..	..	..	..	..	..	254	..	..	..	..	..	..
Ordnance Factories	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Kitchener College, Nowgong	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.	87	..	..	..	..	..	..	87	..	..	..	..	..	..
	397	..	..	..	..	..	..	386	..	..	..	..	..	..
<b>Army Dental Corps—</b>														
Army Headquarters	1	1	..	..	..	..	..	1	1	..	..	..	..	..
Hospitals [Head II-H.]	23	46	..	..	..	..	..	23	46	..	..	..	..	..
	24	47	..	..	..	..	..	24	47	..	..	..	..	..



<b>(d) Indian Medical Department</b>													
Army Headquarters	1	1	..	..	..	..	..	..	1	1	..	..	..
Command Headquarters	2	..	..	2	4	..	..	..	2	..	..	..	..
District Headquarters	7	..	..	14	..	..	..	..	7	..	..	..	..
Embarkation staff	2	..	..	..	..	..	..	..	2	..	..	..	..
Indian Hospital Corps [Head II-H. (c)]	9	..	..	..	..	..	..	..	9	..	..	..	..
Hospitals [Head II-H.]	262	514	..	..	..	..	..	..	262	532	..	..	..
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	..	..	..
Kitchener College, Nowgong	..	1	..	..	..	..	..	..	3	1	..	..	..
Remount Depots [Head II-C. (a)]	3	1	..	..	..	..	..	..	..	1	..	..	..
Lawrence Royal Military School, Sanawar	..	1	..	..	..	..	..	..	..	2	..	..	..
King George's Royal Military Schools	..	2	..	..	..	..	..	..	2	1	..	..	6
Governor-General's Body Guard	..	2	..	..	..	..	..	..	2	..	..	..	..
Military Food Laboratory	2	..	..	..	5	..	..	..	65	151	..	..	..
Cantonment Hospital	..	..	..	..	..	..	..	..	..	..	..	..	..
Reserve for leave, etc.	65	151	..	..	..	..	..	..	..	..	..	..	..
<b>..</b>	<b>367</b>	<b>717</b>	<b>16</b>	<b>4</b>	<b>5</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>367</b>	<b>703</b>	<b>..</b>	<b>..</b>	<b>5</b>
<b>(e) Female Nurses, etc.—</b>													
Army Headquarters	1	..	..	..	..	..	..	..	1	..	..	..	..
Hospitals [Head II-H.]	278	45	..	..	..	..	..	..	278	41	..	..	..
<b>..</b>	<b>279</b>	<b>45</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>279</b>	<b>41</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>(f) Indian Hospital Corps—</b>													
Medical Services [Head II-H. (e)]	..	..	17	4,288	..	4,743	4,300	..	..	17	4,288	..	4,743 *3,440
<b>..</b>	<b>..</b>	<b>..</b>	<b>17</b>	<b>4,288</b>	<b>..</b>	<b>4,743</b>	<b>4,300</b>	<b>..</b>	<b>..</b>	<b>17</b>	<b>4,288</b>	<b>..</b>	<b>4,743 3,440</b>
<b>TOTAL MEDICAL SERVICES</b>	<b>990</b>	<b>875</b>	<b>734</b>	<b>4,304</b>	<b>4</b>	<b>4,748</b>	<b>4,300</b>	<b>979</b>	<b>874</b>	<b>720</b>	<b>4,288</b>	<b>..</b>	<b>4,748 3,440</b>
<b>VIII.—VETERINARY SERVICES—</b>													
Army Headquarters	2	..	..	..	..	..	..	..	2	..	..	..	..
Command Headquarters	4	..	..	..	8	..	..	..	4	..	..	..	8
Districts	11	..	..	..	2	..	..	..	12	..	..	..	..
Veterinary hospitals [Head II-D. (a)]	33	3	82	570	42	87	222	33	3	104	574	42	87 200
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	2
Reserve for leave, etc.	5	..	..	..	..	..	..	5	..	..	..	..	..
<b>TOTAL VETERINARY SERVICES</b>	<b>57</b>	<b>4</b>	<b>82</b>	<b>570</b>	<b>56</b>	<b>90</b>	<b>222</b>	<b>53</b>	<b>4</b>	<b>104</b>	<b>574</b>	<b>54</b>	<b>90 200</b>
<b>IX.—REMOUNT SERVICES—</b>													
Army Headquarters	2	..	..	..	..	..	..	..	2	..	..	..	..
Command Headquarters	4	..	..	..	8	..	..	..	4	..	..	..	8
Remount depots [Head II-C. (a)]	18	22	23	195	130	1,985	..	18	23	23	195	130	2,031
Breeding operations [Head II-C. (b)]	12	1	5	..	217	1,077	..	15	1	5	..	217	1,062
Leave Reserve	6	..	..	..	..	..	..	6	..	..	..	..	..
<b>TOTAL REMOUNT SERVICES</b>	<b>43</b>	<b>23</b>	<b>28</b>	<b>195</b>	<b>355</b>	<b>3,062</b>	<b>..</b>	<b>45</b>	<b>24</b>	<b>28</b>	<b>105</b>	<b>355</b>	<b>3,093</b>

\*Includes 382 men of the Indian Supplementary Reserve.

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

1	1930						1929								
	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.	Cleiks and other Civilians.	Follow-ers.	Indian reser-vists.	
	2	3	4	5	6	7.	8	9	10	11	12	13	14	15	
<b>X.—MISCELLANEOUS ESTABLISHMENTS—</b>															
Governor General's Bodyguard [ <i>Head I-A. II (a)</i> ].	2	28	5	112	..	62	..	2	28	4	110	..	61	..	
Governor General's Band [ <i>Head II-M. (a)</i> ].	..	..	..	..	..	6	..	..	..	..	..	..	6	..	
Officers on the unattached list for appointment to the Indian Army [ <i>Head I-A. (II) (b)</i> ].	80	..	..	..	..	..	..	66	..	..	..	..	..	..	
Medical Store depots [ <i>Head III-A.</i> ].	..	..	..	..	151	520	..	..	..	..	..	151	520	..	
Bakeries [ <i>Head III-B. (a)</i> ].	..	..	..	..	..	1,018	..	..	..	..	..	1,020	..	..	
Butcheries [ <i>Head III-B. (b)</i> ].	..	..	..	..	..	28	..	..	..	..	..	18	..	..	
Grass Farms [ <i>Head III-D.</i> ].	16	54	..	..	232	21	..	17	54	..	..	232	23	..	
Dairy Farms [ <i>Head III-E.</i> ].	3	..	..	..	273	62	..	3	..	..	..	262	62	..	
Ordnance and Clothing Factories [ <i>Head III-C.</i> ].	54	37	..	3	766	130	..	54	36	..	4	760	238	..	
Inspectors of lethal weapons and General Stores [ <i>Head II-L. (b)</i> ].	36	57	..	48	147	3	..	30	56	..	48	136	3	..	
Controlled Flour Mills [ <i>Head II-I. (a) (ii)</i> ].	..	..	..	..	8	..	..	..	..	..	..	8	..	..	
Military accounts offices [ <i>Head II-I.</i> ].	59	..	90	..	4,200	708	..	59	..	90	..	4,197	661	..	
Central Disposals Organisation [ <i>Head II-G.</i> ].	7	..	..	343	..	..	..	6	..	..	348	..	..	..	
Ecclesiastical establishments [ <i>Head II-J. (a) and M. (e)</i> ].	42	..	14	..	..	..	..	40	..	10	..	..	..	..	
Administration of Cantonments [ <i>Head II-K.</i> ].	9	..	4	33	103	..	..	9	..	4	33	103	..	..	
Recruiting Staff [ <i>Head II-M. (b)</i> ].	..	10	..	..	..	..	..	..	10	..	..	..	..	..	
Hill Sanitaria and depots [ <i>Head II-M. (c)</i> ].	3	..	1	..	1	..	..	3	..	1	..	1	..	..	
Military Attaches [ <i>Head II-N.</i> ].	2	..	..	..	..	..	..	2	..	..	..	..	..	..	
Vocational Training Establishments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
<b>TOTAL MISCELLANEOUS ESTABLISHMENTS</b>	<b>313</b>	<b>186</b>	<b>114</b>	<b>539</b>	<b>5,881</b>	<b>2,558</b>	<b>..</b>	<b>291</b>	<b>184</b>	<b>115</b>	<b>543</b>	<b>6,888</b>	<b>1,574</b>	<b>..</b>	
<b>XI.—AUXILIARY AND TERRITORIAL FORCES.</b>															
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	..	..	..	..	..	55	355	..	..	..	..	..	
Territorial Force	106	46	..	..	..	..	..	98	36	..	..	..	..	..	
<b>TOTAL AUXILIARY AND TERRITORIAL FORCES.</b>	<b>175</b>	<b>416</b>	<b>..</b>	<b>..</b>	<b>12</b>	<b>5</b>	<b>..</b>	<b>164</b>	<b>403</b>	<b>..</b>	<b>..</b>	<b>12</b>	<b>5</b>	<b>..</b>	

XII.—ROYAL AIR FORCE—

Squadrons and Staff at Group, Wing Stations, and Wing Headquarters.	162	958	...	76	56	464	...	162	950	..	76	56	457	..
Heavy Transport Flight	4	6	...	...	..	...	...	...	..	..	..	..	..	..
Royal Air Force Hill Depot	...	...	...	...	1	29	...	...	..	..	57	..	20	..
Indian Flight	7	17	...	57	..	20	...	...	..	..	..	..	..	..
Staff College, Quetta	2	...	...	...	...	...	...	2	..	..	..	..	..	..
R. A. F. Education	6	4	...	...	8	...	...	6	4	..	..	8	..	..
Hospitals	10	26	...	...	...	...	...	10	26	..	..	..	..	..
Aircraft depot	33	793	...	9	181	188	...	46	796	..	8	172	188	..
Aircraft park	10	123	...	2	73	99	...	14	123	..	2	59	128	..
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	21	11	..	..	62	42	..	20	12	..	..	45	35	..
<b>TOTAL ROYAL AIR FORCE</b>	<b>260</b>	<b>1,933</b>	<b>..</b>	<b>144</b>	<b>381</b>	<b>842</b>	<b>..</b>	<b>260</b>	<b>1,916</b>	<b>..</b>	<b>143</b>	<b>340</b>	<b>828</b>	<b>..</b>

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

**STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON  
1st APRIL 1930 AND 1st APRIL 1929.**

	1930.					1929.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
<b>ARMY.</b>										
<b>A. INDIA PROPER AND BURMA.</b>										
<b>I.—FIGHTING UNITS—</b>										
(1) Cavalry	14,022	..	..	..	..	14,071	..	..	..	..
(2) Artillery	7,529	477	5,017	..	..	7,963	477	5,007	..	..
(3) Engineers—Sappers and Miners.	501	..	330	100	2*	501	..	330	100	2*
(4) Infantry and Pio- neers.	..	90	4,300	..	..	1	..	2,919	..	..
(5) Signals	1,500	41	682	..	..	1,501	54	682	..	..
<b>TOTAL FIGHTING UNITS</b>	<b>23,552</b>	<b>608</b>	<b>10,329</b>	<b>100</b>	<b>2</b>	<b>24,037</b>	<b>531</b>	<b>8,938</b>	<b>100</b>	<b>2</b>
<b>II.—INDIAN ARMY SERVICE CORPS—</b>										
Animal Transport	747	564	18,691	12	4,704	747	569	18,883	12	4,704
Supplies	..	4	..	..	..	..	4	..	..	..
<b>III.—VETERINARY SERVICES.</b>										
	..	138	..	..	..	..	123	..	..	..
<b>IV.—REMOUNT SERVICES</b>										
	(a) 6,905	..	(b) 3,580	1,542	..	(a) 6,507	71	(b) 3,580	1,566	..
<b>V.—TRAINING ESTABLISHMENTS.</b>										
<b>VI.—MISCELLANEOUS ESTABLISHMENTS—</b>										
Governor-General's Body-Guard.	92	..	..	..	..	92	..	..	..	..
<b>TOTAL INDIA PROPER AND BURMA.</b>	<b>31,296</b>	<b>1,314</b>	<b>32,600</b>	<b>1,654</b>	<b>4,706</b>	<b>31,333</b>	<b>1,298</b>	<b>31,401</b>	<b>1,678</b>	<b>4,708</b>

## \*Elephants.

(a)	1930.		1929.		(b)	1930.		1929.	
	Horses	Mules	Horses	Mules		Mules young stock.	Donkeys stallions.	Donkeys mares.	Donkeys foals and yearling young stock.
Horses	2,759	361	2,361	351	Mules	400	400	..	..
Horses Stallion	..	351	..	351	Mules young stock.	2,800	2,800	..	..
Brood mare and foals	..	105	..	105	Donkeys stallions.	236	236	..	..
Horses, young stock	3,690	..	3,690	..	Donkeys mares.	50	50	..	..
	..	..	..	..	Donkeys foals and yearling young stock.	25	25	..	..
	..	..	..	..	..	69	69	..	..
	<b>6,903</b>	<b>361</b>	<b>6,507</b>	<b>351</b>		<b>3,580</b>	<b>3,580</b>		

FOR THE YEAR 1930-31.

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ARMY—PART A.—STANDING ARMY.

# ARMY.

## SUMMARY OF ESTIMATES.

Head.	ACCOUNTS, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>PART A.—STAND- ING ARMY.</b>												
I.—PAY AND ALLOWAN- CES AND MISCELLA- NEOUS CASH EXPEN- DITURE ON THE FI- GHTING SERVICES	20,00,83,748	13,97,700	19,86,86,048	19,10,29,000	10,55,000	18,99,74,000	19,48,00,000	11,43,000	19,36,57,000	18,80,65,000	11,24,000	18,69,41,000
II.—ADMINISTRA- TIVE SERVICES	6,67,41,831	12,35,097	6,55,06,734	7,03,51,000	11,14,000	6,92,37,000	6,84,91,000	12,11,000	6,72,80,000	7,35,47,000	12,01,000	7,23,46,000
III.—MANUFACTUR- ING ESTABLISH- MENTS	3,36,36,727	3,21,211	3,33,15,516	3,34,95,000	3,55,000	3,31,40,000	3,24,22,000	3,88,000	3,20,34,000	2,90,71,000	4,01,000	2,86,70,000
IV.—ARMY HEAD- QUARTERS, STAFF OF COMMANDS, ETC.	2,05,24,070	3,773	2,05,20,297	2,11,46,000	..	2,11,46,000	2,08,53,000	2,000	2,08,51,000	2,15,39,000	6,000	2,15,33,000
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	6,31,21,563	1,50,05,706	4,81,15,857	6,49,30,000	1,55,81,000	4,93,49,000	6,33,41,000	1,53,20,000	4,80,21,000	5,75,36,000	1,52,61,000	4,22,75,000
VI.—SPECIAL SER- VICES	-3,378	13,295	-21,673	14,000	..	14,000	15,000	..	15,000	12,000	..	12,000
VII.—TRANSPORTA- TION, CONSERVA- TION, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	3,31,84,524	31,44,218	3,00,40,306	3,88,79,000	40,76,000	3,48,03,000	3,45,04,000	50,62,000	2,94,42,000	3,34,87,000	22,60,000	3,12,27,000
VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS	8,40,79,232	53,27,098	7,87,52,134	8,34,22,000	37,95,000	7,96,27,000	8,51,65,000	95,32,000	7,56,33,000	8,51,76,000	69,27,000	7,82,49,000
<b>TOTAL PART A.— STANDING ARMY</b>	<b>50,13,63,367</b>	<b>2,64,48,098</b>	<b>47,49,15,269</b>	<b>50,32,66,000</b>	<b>2,59,76,000</b>	<b>47,72,90,000</b>	<b>49,95,91,000</b>	<b>3,26,58,000</b>	<b>46,69,33,000</b>	<b>48,84,33,000</b>	<b>2,71,80,000</b>	<b>46,12,53,000</b>
<b>PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES.</b>	<b>80,44,524</b>	<b>7,584</b>	<b>80,36,940</b>	<b>92,95,000</b>	<b>..</b>	<b>92,95,000</b>	<b>88,59,000</b>	<b>11,000</b>	<b>88,48,000</b>	<b>96,39,000</b>	<b>5,000</b>	<b>96,34,000</b>
<b>PART C.—ROYAL AIR FORCE</b>	<b>2,03,87,146</b>	<b>1,58,242</b>	<b>2,02,28,904</b>	<b>2,40,67,000</b>	<b>2,67,000</b>	<b>2,38,00,000</b>	<b>2,40,04,000</b>	<b>1,96,000</b>	<b>2,38,08,000</b>	<b>2,41,06,000</b>	<b>1,66,000</b>	<b>2,39,40,000</b>
<b>DEDUCT—</b>												
(1) PROBABLE SAVINGS IN CONNECTION WITH THE IN- DUCTION OF NEW MEASURES	..	..	..	62,60,000	..	62,60,000	..	..	..	..	..	..
<b>GRAND TOTAL</b>	<b>52,97,95,037</b>	<b>2,66,13,924</b>	<b>50,31,81,113</b>	<b>53,03,78,000</b>	<b>2,62,43,000</b>	<b>50,41,85,000</b>	<b>53,24,54,000</b>	<b>3,28,65,000</b>	<b>49,95,89,000</b>	<b>52,21,78,000</b>	<b>2,73,51,000</b>	<b>49,48,27,000</b>

## EXPLANATIONS.

Budget 1930-31 (net is less than budget 1929-30 (net) by Rs. 93.08 lakhs. The decrease made up of the following variations:—

(In lakhs of rupees.)

*Decreases—*

1. Disbandment of two Indian infantry battalions being surplus to requirements . . . . .	10.18
2. Reduction in pay and allowances of British soldiers on account of new recruits being in receipt of reduced rates of pay . . . . .	24.90
3. Abolition of Burma Sappers and Miners . . . . .	2.78
4. Re-roganisation of Indian infantry battalions . . . . .	1.93
5. Re-roganisation of Indian corps of clerks . . . . .	1.11
6. Smaller outlay on manufacture and purchase of stores due to smaller requirements (Includes Rs. 20 lakhs provided in 1929-30 in Head VII for eventual transfer to England for purchase of stores) . . . . .	1,35.44
7. Non-effective services due chiefly to arrear pension adjustments . . . . .	13.78
8. Reduction in contribution to His Majesty's Imperial Government in respect of Aden administration . . . . .	13.34
9. Substitution of rail warrants to travelling allowance to warrant and non-commissioned officers . . . . .	3.22
10. Arrear charges (net) . . . . .	1.34
11. Hired transport charges due to carriage of stores for Fort Sandeman by rail . . . . .	1.75
12. Other variations (net) . . . . .	.83
	2,10.60

*Increases—*

1. Pay and allowances of officers, Fighting services due to variation in ranks of officers, promotions and larger expenditure on unemployed officers and officers under training . . . . .	6.43
2. Increase in Army in India Reserve of Officers . . . . .	2.58
3. Return of one Field Company, Sappers and Miners from Iraq . . . . .	1.79
4. Expansion of Indian Territorial Force . . . . .	5.00
5. Smaller miscellaneous receipts. Budget 1929-30 allowed for a credit of 15 lakhs from the civil department as their share of the contribution to His Majesty's Government in respect of Aden administration . . . . .	15.00
6. Larger provision for Reserves and special measures . . . . .	18.23
7. Mechanisation of Transport units (net) . . . . .	2.41
8. Military Accounts Department due chiefly to increments to officers and establishment . . . . .	3.58
9. Elimination of lump cut in budget, 1929-30 . . . . .	62.50
	1,17.52
Net decrease . . . . .	93.08

EXPLANATIONS—*contd.*

Revised 1929-30 (net) is less than budget 1929-30 (net) by Rs. 45.46 lakhs, which is made up of the following variations :—

	(In lakhs of rupees.)
<i>Decreases—</i>	
1. Smaller outlay on purchase and manufacture of stores . . . . .	45.97
2. Saving in money compensation and kit and clothing allowances, etc. of fighting services . . . . .	3.75
3. Saving in expenditure on vocational training . . . . .	1.60
4. Elimination of provision for cost of new measures and special emergency grant, expenditure against which having been compiled under appropriate heads . . . . .	17.00
5. Shortages in Indian driver reservists . . . . .	6.26
6. Savings in transportation charges (net) due to economies, etc. . . . .	10.70
7. Arrear charges (net) . . . . .	1.62
8. Special credits by transfer from suspense . . . . .	26.18
9. Non-effective services due chiefly to arrear pension adjustments . . . . .	42.93
10. Savings in Auxiliary and Territorial Forces . . . . .	4.47
11. Other variations (net) . . . . .	1.24
	1,61.72
<i>Increases—</i>	
1. Leave allowances paid by non-military departments in respect of services rendered by civil officers while employed in the army . . . . .	9.89
2. Pay and allowances of British soldiers due to a smaller number being in receipt of lower rates of pay than anticipated . . . . .	12.00
3. Exchange on English expenditure (net) . . . . .	9.02
3. Revision of pay of assistant surgeons . . . . .	1.80
4. Military Accounts Offices, due mainly to savings anticipated not having materialised . . . . .	1.78
6. Pay and allowances of officers, fighting services . . . . .	5.47
7. Smaller miscellaneous receipts (contribution towards Aden administration) . . . . .	13.80
8. Lump cut for probable savings . . . . .	62.50
	1,16.26
Net decrease . . . . .	45.46



FOR THE YEAR 1930-31.

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EXPLANATIONS—*concl'd.*

**MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES.**

**SUMMARY OF ESTIMATE.**

Sub-heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—FORCES IN INDIA PROPER AND BURMA . . . . .	16,14,49,850	2,42,841	16,12,07,009	15,51,62,000	2,81,000	15,49,81,000	15,81,80,000	2,94,000	15,78,86,000	15,20,32,000	3,12,000	15,17,20,000
B.—UNITS SERV- ING IN THE COLO- NIES . . . . .	4,20,500	4,29,589	—9,089	5,84,000	4,60,000	74,000	4,47,000	4,50,000	—3,000	4,38,000	4,20,000	18,000
<b>TOTAL INDIA</b> . . . . .	<b>16,18,70,350</b>	<b>6,72,430</b>	<b>16,11,97,920</b>	<b>15,56,96,000</b>	<b>6,91,000</b>	<b>15,50,05,000</b>	<b>15,86,27,000</b>	<b>7,44,000</b>	<b>15,78,83,000</b>	<b>15,24,70,000</b>	<b>7,82,000</b>	<b>15,17,88,000</b>
<b>ENGLAND</b> . . . . .	<b>3,81,62,511</b>	<b>7,24,250</b>	<b>3,74,38,261</b>	<b>3,53,33,000</b>	<b>3,64,000</b>	<b>3,49,69,000</b>	<b>3,59,22,000</b>	<b>3,96,000</b>	<b>3,55,26,000</b>	<b>3,55,95,000</b>	<b>3,92,000</b>	<b>3,52,03,000</b>
<b>EXCHANGE</b> . . . . .	<b>50,887</b>	<b>1,020</b>	<b>49,867</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,51,000</b>	<b>3,000</b>	<b>2,48,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL HEAD I</b> . . . . .	<b>20,00,83,748</b>	<b>13,97,700</b>	<b>19,86,86,048</b>	<b>19,10,29,000</b>	<b>10,55,000</b>	<b>18,99,74,000</b>	<b>19,48,00,000</b>	<b>11,43,000</b>	<b>19,36,57,000</b>	<b>18,80,65,000</b>	<b>11,24,000</b>	<b>18,69,41,000</b>
			(a)						(b)			
			(a) Includes Rs. 11·20 lakhs for new measure,						(b)			
			(b) " " " " " " " " " " " "									

## EXPLANATIONS.

Budget, 1930-31, is less than Budget, 1929-30, by Rs. 30,33 lakhs (net), as the result of the following variations :—

	In lakhs of Rupees.
<i>Decreases—</i>	
1. Reduction of pay of British troops . . . . .	24·90
2. Abolition of two Indian Infantry Battalions . . . . .	10·18
3. Abolition of Burma Sappers and Miners . . . . .	2·78
4. Mechanisation of 1st Divisional Ammunition Column and " Z " Field Ammunition Column . . . . .	·24
5. Re-organisation of Indian Mountain Brigade . . . . .	·58
6. Smaller provision for Reservists under training . . . . .	1·07
7. Reduction in establishment of Indian infantry battalions . . . . .	1·93
8. Smaller provision for money compensation in lieu of rations . . . . .	·84
9. Reduced provision for kit and clothing allowances based on actuals . . . . .	1·53
10. Smaller provision for deferred pay to Indian troops due to smaller number of men likely to be discharged during 1930- 31 . . . . .	1·73
11. Transfer of the provision for purchase of stationery and expenditure on printing to Head IV-A (h) (5). " Pay- ments for printing and stationery " . . . . .	1·30
12. Smaller expenditure on Indian units in colonies . . . . .	·84
13. Credit from Posts and Telegraph Department on account of military telegraphists employed by them . . . . .	·53
14. Other variations (net) . . . . .	·63
	49·08
<i>Increases—</i>	
1. Variations in ranks of officers and fewer number expected to be on furlough than allowed for in 1929-30 budget . . . . .	4·79
2. Increase in Army in India Reserve of Officers . . . . .	2·58
3. Retention of 63rd Field Company Sappers and Miners . . . . .	1·79
4. Elimination of provision for savings anticipated in connec- tion with probable reorganisation of certain units . . . . .	5·00
5. Larger expenditure under pay and allowances of officers with King's commissions unemployed or under training for the Indian Army and leave allowances paid by non- military departments . . . . .	1·64
6. Larger expenditure in England due mainly to furlough al- lowances, Indian Army Regimental, leave allowances paid by non-military departments and un-employment insu- rance, partly counterbalanced by less expenditure on account of pay and allowances of British soldiers attend- ing vocational training, marriage allowances and allot- ments, British troops . . . . .	2·62
7. Cost of new measures . . . . .	·33
	18·75
Net decrease . . . . .	30·33

*N.B.*—In cases where two figures bracketted together are entered against one detailed head the lower figure represents cost of new measures.





## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

Numbers.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>				
<b>INDIA.</b>				
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.</b>				
<b>UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.</b>				
<i>(I) Fighting services.</i>				
Detailed heads—				
4,145	4,116	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	3,71,18,712 { 3,64,42,500 2,70,320	3,72,63,000 { 3,71,72,000 —380
56,134	56,194	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	5,97,30,125 { 5,51,30,900 61,490	5,64,43,000 { 5,27,33,000 270
3,417	3,330	(3) Pay and allowances (including money al- lowances) of Indian Offi- cers and all other ranks including civilians . . . . .	4,17,34,045 { 4,02,69,980 6,39,800	4,09,71,000 { 3,99,07,000 23,770
165,767	1,62,639*	(4) Pay and allowances of Indian reservists other than regulars) . . . . .	9,678	62,120 . . . . . 12,000 . . . . . 41,000
		(5) Pay and allowances of clerical and other Indian establishment . . . . .	..	.. . . . . ..
20,498	20,158	(6) Pay and allowances (including money al- lowances) of followers . . . . .	42,00,766 { 40,62,130 330	40,91,000 { 40,33,700 —390
		(7) Money compensation in lieu of rations to British troops . . . . .	1,38,267	5,35,100 . . . . . 4,10,000 . . . . . 4,51,000
		(8) Money compensation in lieu of rations to Indian troops and followers . . . . .	3,79,416	
		(9) Kit and clothing al- lowances for British troops . . . . .	61,89,924 { 62,42,700 6,410	61,18,000 { 61,28,900 10
		(10) Kit and clothing al- lowances for Indian troops and followers . . . . .	59,94,701 { 58,10,740 71,820	59,01,000 { 57,73,000 1,580
		(11) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .	23,79,673 { 23,87,280 34,230	23,46,000 { 21,92,000 5,740
		(12) Incidental expenses	5,47,561 { 5,94,950 6,990	5,72,000 . . . . . 5,77,000
Carried over . . . . .		15,84,22,868	15,26,79,700	15,41,27,000 . . . . . 14,90,39,200

\*Includes 300 Recruit Boys.

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>				
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>				
Detailed heads—				
Brought forward . . . . .	15,84,22,868	15,26,79,790	15,41,27,000	14,90,39,200
(13) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	33,679	26,000	32,000	31,700
(14) Deferred pay to Indian troops . . . . .	17,88,465	{ 18,63,700 26,610	18,74,000	{ 17,41,000 1,340
(15) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	1,72,302	{ 1,74,000 2,000	1,76,000	{ 1,76,410 650
(16) Expenditure on annual practice, field train and telegraph stores and equipment.	2,62,214	2,36,900	2,37,000	2,24,700
	16,06,79,528	15,50,09,000	15,64,46,000	15,12,15,000
<b>Deduct—</b>				
(i) Savings due to probable reorganisation of certain units . . . . .		5,00,000		..
(ii) Savings due to anticipated absence of troops in China . . . . .		..		..
(iii) Other probable savings . . . . .		..		..
		5,00,000		
	16,06,79,528	15,45,09,000	15,64,46,000	15,12,15,000

## EXPLANATIONS.

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

## (1)—Fighting services.

## ORGANISATION.

*British Cavalry.*

After the Great War the number of Line Cavalry Regiments of the British Cavalry Establishment, namely 28, was reduced to 20. Of these, 5 Regiments are now serving in India. The reduction of the Cavalry of the Line was effected by amalgamating 16 Regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior, and by giving to the new regiment a title combining the designation of the 2 Regiments from which it was formed. Drafts for the Regiments in India are obtained from linked Regiments at Home. Each Regiment remains in India for a tour of about five years, when it is relieved by another Regiment.

*Organisation of the Regiment.*—In 1929, the number of Sabre Squadrons in each Regiment was reduced from 3 to 2, and a third Squadron formed for the employment of Machine Guns which were removed from the Headquarters Wing. The Regiment now comprises a. Headquarter Wing, one Machine Gun Squadron and two Sabre Squadrons.

*Indian Cavalry.*

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

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

2. In the post-war re-organisation, the 39 regiments were converted from a silladar\* to a non-silladar basis and were amalgamated to form the existing number, viz., 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of a H. Q. Wing (including a Machine Gun Troop) and three sabre squadrons with the following peace establishment :—

British Officers.	Indian Officers.	Indian Other Ranks.	Followers.
14	19	493	206

3. The total reserve establishment of the Indian cavalry is 2,943 (Class A. 1,071 and Class B. 1,872). Class A reservists are trained annually and Class B biennially.

4. *Reliefs.*—Regular periodical reliefs are carried out, two years being spent in a frontier station and 4 or 5 years in non-frontier stations.

*Royal Artillery.*

(i) *Present Organisation.*—Under a change introduced in 1924, the Royal Artillery which formerly comprised two corps viz., (i) The Royal Horse and Field Artillery and (ii) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a Section of the Single Corps, the Royal Artillery,

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



EXPLANATIONS—*contd.*

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

	Number of Batteries to a Brigade.	Number of guns to a Battery.	Number of Brigades, etc.
Royal Horse Artillery	..	Six-13 pr. . . . .	No. Brigade organisation exists in India. There are 4 Independent Batteries.
Field, Horsed . . . . .	4	3 Batteries of six 18 prs. each 1 Battery of six 4.5" Hows. or 2 Batteries of six 18 prs. each and 2 Batteries of six 4.5" Hows. each.	10 Brigades*
Field, Mechanised . . . . .	4	2 Batteries of six 18 prs : each, and 2 Batteries of six 4.5" Hows. each.	1 Brigade.
Mountain . . . . .	4	1 Light Battery (British) 2 Indian Mountain Batteries each of four 3.7" Hows. and 1 Indian Mountain Battery of four 2.75" guns.	6 Brigades. 1 Unbrigaded Battery. 1 Section—Chitral.
Medium . . . . .	4	3 Batteries of six 6" Howitzers 1 Battery of six 60 prds.	2 Brigades.
Anti-Air Craft . . . . .	..	Eight 3 inch 20 cwt. . . . .	At present only half Battery.
Heavy, . . . . .	..	Various . . . . .	2 Batteries.

\* 6 on Higher Establishment, 3 on Lower Establishment and 1 Reinforcement Brigade.

(ii) *Training Centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field, Medium and Anti-Air Craft Artillery.

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

#### *Engineer Units.*

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

- (1) Field Units.
- (2) Works Services (provided for under M. E. S.).
- (3) Defence Lights.
- (4) Transportation.

1. *Field Units.*—The Field Units in India consist of 4 Field Troops, 18 Field Companies, 4 Divisional Headquarters Companies, 3 Army Troops Companies and 2 Railway Companies. The units form part of the 3 Corps of Sappers and Miners.

The British Officers and British other ranks of the Corps of Sappers and Miners are found and maintained by the Corps of Royal Engineers.

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

All Field Units of Sappers and Miners are maintained on a pack basis in distinction to the practice in similar units of the British Army at Home.

2. *Defence Lights.*—Defence Light Sections, which are small cadre units and consist of a few R. E. ranks and lascars, are utilised for maintaining the lights at defended ports. There are sections at Karachi, Bombay and Calcutta.

EXPLANATIONS—*contd.*

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

(ii) *Main Changes.*—The Corps of Burma Sappers and Miners was abolished in 1929 and the Bridging Train abolished in 1927.

*Pioneers.*

Like the Indian Infantry, in the post-war reorganisation the Pioneers were linked into groups of (2 or 3) battalions with a training battalion for each group. The Hazaras were not grouped and remained an Independent battalion.

2. Recently (in 1928-29) the Pioneers have been reorganised into 3 Corps, the Hazara Pioneers being still maintained as an Independent battalion. Each Corps consists of:—

(a) Corps Headquarters (including 2 training companies).

(b) Two active battalions.

3. The total reserve establishment is 1,221 (Class A.-276 and Class B.-945). Class A is trained annually and Class B biennially.

4. *Reliefs.*—Corps Headquarters and the Hazara Pioneers are stationed at permanent locations. Reliefs of active battalions are carried out in the same way as those of infantry active battalions.

*British Infantry.*

*Organisation.*—There are 45 British Infantry Battalions in India. Each Battalion is linked to a Battalion of the same Regiment in the United Kingdom; its strength is maintained by drafts from this Home Battalion, which, in turn, receives recruits from the Regimental Depot after they have done a course lasting 20 weeks.

This system of linking Battalions in pairs—so that one of them serving at Home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1837, and is generally spoken of as the “Cardwell System”.

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

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

Headquarter Wing—

1 Machine Gun Company.

3 Rifle Companies.

The Headquarter Wing is to have 4 anti-tank weapons. Each Rifle Company has 8 Lewis Guns.

The Machine Gun Company is organised into:—

Headquarters and 2 platoons (one pack and the other draught) each of 3 sections of 2 Vickers Guns.

*Indian Infantry.*

In 1914 the number of Indian Infantry units was:—

95 Infantry Regiments of 1 Battalion	. . . . .	95 Battalions.
11 Infantry Regiments of 2 Battalions	. . . . .	22 „
		117 „

Several units were raised during the war and disbanded on its termination.

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

\* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

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

Active Battalions (excluding Gurkhas) in India . . . . .	80
Gurkha Battalions (all in India) . . . . .	20
Training Battalions (all in India) . . . . .	18

(3) *Reserve Establishment.*—The total infantry reserve establishment (for 80 Battalions is 22,400 (Class A. 5,440 and Class B.—16,960). Class A reservists are trained annually, Class B biennially.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

4. *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, e.g., Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

*Royal Tank Corps.*

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank Battalions and Armoured Car Companies. There are 8 of the latter, but none of the former, in India.

*Organisation.*—An Armoured Car Company consists of a Headquarters and 3 Sections and is armed with 16 armoured cars; 4 for Company Headquarters and 4 each per Section. The armoured cars at present in India are of various types.

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

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

*The Royal Tank Corps School, India,* located at Ahmednagar, trains officers and N. C. O.s as instructors in drill, armoured car machinery and tactical handling of armoured cars and in driving and maintenance of armoured cars and tenders. It is budgetted for under Head II-A. (i) (b).

*Signals.*

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

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

- Signal Training Centre, India.
- 2 Corps Signals.
- 4 Cavalry Brigade Signal Troops.
- 4 Divisional Signals.
- 3 District Signals.
- 1 Experimental Wireless Section.
- “ T ” Company, Indian Signal Corps.

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

The Indian ranks of the Indian Signals Corps are trained at the Signal Training Centre, India. *Depots.*—The depots for both British and Indian personnel form part of the Signal Training Centre, India.

*“ T ” Company.*—This unit is recruited from all British units in India and forms a reserve of trained operators for the Army. The men are trained and employed by the Indian Post and Telegraphs Department.

\* The cost of 2 L. I. Bs. (including their affiliated Training Companies in India) serving overseas is charged to the Impl. Govt.

EXPLANATIONS—*contd.*

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

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

*Reservists.*

The Army Reserve is intended to supplement the Regular Army on mobilization. It consists of:—

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

2. (1) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

*The Establishment of the Army in India Reserve of Officers* is 1,850.

*Training* is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted.

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

In time of peace every officer receives a retaining fee of Rs. 200 per annum. This allowance includes a sum for the maintenance of the prescribed outfit.

When called to Army Service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(2) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It comprises Class A and Class B (which includes the old classes I and II).

*Training* is carried out annually or biennially according to:—

(i) The arm of the Service to which the reservist belongs; or

(ii) Whether the reservist is in Class A, which trains annually, or in Class B, which trains biennially.

*Pay.*—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of service.

(3) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

The Indian Supplementary Reserve is divided into two categories:—

(1) Category A, comprising four classes of tradesmen (electrician, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month annually (2 months in the case of electricians and one month annually thereafter).

(2) Category B, consisting of 33 classes of tradesmen who are not required to undergo training in peace but are annually trade-tested

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

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

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

(4) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

*Training.*—Reservists are not required to undergo military training.

*Pay.*—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

EXPLANATIONS—*contd.*

*Note.*—*British Army Reservists.*—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

- (i) Those who enlisted in India ;
- (ii) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and
- (iii) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army Service on Mobilization, consequently reserve pay is not admissible.

*General.*

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 23 and 29.

*Item (1).*—Pay of rank of regimental officers (including officers of the Army in India Reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowance for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and Proh 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 for their special qualifications and similarly officers of the Indian Signal Corps receive an addition of signal pay.

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

*Item (2).*—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesman's rates if employed in a technical arm of the service, messing allowance at 3½ annas a day (6 annas during the winter months and 5 annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. 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 reservists 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

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

to trained surveyors personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles are included under this head. Rs. 4 per mensem during winter months and Rs. 1-8-0 per mensem during the summer is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan.

*Item (5).*—Includes pay and tradesman's rates of pay to enrolled followers and merrick 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.

*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. This is additional to pension or gratuity earned by total 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 changes in the organisation of the Army in India have been considered in Budget, 1930-31 :—

- (a) Mechanisation of 1st Divisional Ammunition column and 'Z' Field Ammunition column, involving an increase of 35 British other ranks and a decrease of 248 Indian other ranks and 146 followers.
- (b) Alteration of establishment of 2nd Divisional Ammunition column due to mechanisation of 2nd Divisional Train, resulting in an increase of 12 British other ranks and a decrease of 58 Indian other ranks and 7 followers.
- (c) Alteration to establishment of one R. H. A. Battery due to mechanisation of 3rd Cavalry Brigade Train, involving an increase of 17 British other ranks 44 Indian other ranks and 35 followers.
- (d) Re-organisation of 3 Indian Mountain Brigades due to introduction of the McClellan saddle resulting in a decrease of 24 British other ranks and 129 Indian other ranks.
- (e) Re-organisation of the R. A. Training Centre, Muttra, on a two battery basis, resulting in an increase of 1 British other rank and a decrease of 5 Indian other ranks and 1 follower.
- (f) Increase of 100 followers with British Cavalry.
- (g) Addition of 3 sepoy per battalion of British Infantry, resulting in an addition of 135 sepoys.
- (h) Introduction of the grade of driver mechanic in the Royal Tank Corps in India.
- (i) Mechanisation of certain Sapper and Miner and Signal units.
- (j) Abolition of Burma Sappers and Miners, resulting in a decrease of 5 British officers, 6 British other ranks, 304 Indian officers and Indian other ranks and 21 followers.
- (k) Retention of No. 63 Field Company, Sappers and Miners on return from Iraq, resulting in an increase of 3 British officers, 3 British other ranks, 229 Indian officers, and Indian other rank and 14 followers.
- (l) Abolition of 2 Indian Infantry Battalions and their Training Companies resulting in a decrease of 26 British officers, 1890 Indian officers and Indian other ranks and 106 followers.
- (m) Reduction in establishment of Indian Infantry Battalions of 7 Sepoys per battalion.

3. Budget, 1930-31 is less than Budget, 1929-30 by 32·94 lakhs, the reduction is due chiefly to the following causes :—

	In lakhs of rupees.
<i>Decreases.</i>	
1. Reduction of pay to British troops . . . . .	24·90
2. Abolition of 2 Indian Infantry Battalions . . . . .	10·18
3. Abolition of Burma Sappers and Miners . . . . .	2·78
4. Mechanisation of 1st Divisional Ammunition Column and 'Z' Field Ammunition Column . . . . .	24
5. Reorganisation of Indian Mountain Brigade . . . . .	58
6. Mechanisation of certain Sapper and Miner and Signal units . . . . .	19
7. Smaller provision for Reservists under training . . . . .	1·07
8. Reduction in establishment of Indian Infantry Battalions . . . . .	1·93
9. Smaller provision for money compensation in lieu of rations . . . . .	84
10. Reduced provision for Kit and Clothing allowances based on actuals . . . . .	1·53
11. Smaller provision for Deferred pay to Indian troops due to smaller number of men likely to be discharged during 1930-31 . . . . .	1·73
12. Transfer of provision for purchase of Stationery and expenditure on printing . . . . .	1·30
13. Variations under miscellaneous items (net) . . . . .	68
	47·95
<i>Increases.</i>	
1. Variation in ranks of officers and fewer expected to be on furlough than allowed for in Budget 1929-30 . . . . .	4·79
2. Increase in Army in India Reserve of Officers . . . . .	2·58
3. Addition of 3 Sepoys per battalion of British Infantry . . . . .	36
4. Introduction of grade of driver mechanics in Royal Tank Corps . . . . .	16
5. Retention of 63rd Field Company, Sappers and Miners . . . . .	1·79
6. Elimination of provision for savings anticipated due to probable reorganisation of certain units . . . . .	5·00
7. Cost of new measures . . . . .	33
	15·01
Net Decrease . . . . .	32·94

4. The average anticipated shortage of British troops in 1930-31 is 150.

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

Numbers.			Budget	Revised	Budget
1929-30.	1930-31.	Accounts, 1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.</b>					
<b>(I) FIGHTING SERVICES.</b>					
<b>MINOR HEAD (a)—BRITISH CAVALRY—</b>					
Detailed heads—					
135	135	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	9,40,000		9,26,000
2,861	2,866	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	31,10,000		29,79,000
50	50	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks . . . . .	14,800		15,000
1,270	1,370	(4) Pay and allowances (including money allowances) of followers . . . . .	2,40,200		2,55,000
		(5) Money compensation in lieu of rations to British Troops . . . . .			
		(6) Money compensation in lieu of rations to Indian troops and followers . . . . .	5,200		5,000
		(7) Kit and clothing allowances for British Troops . . . . .	3,21,900		3,18,000
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	5,200		5,000
		(9) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	85,500		79,000
		(10) Incidental expenses . . . . .	14,400		12,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	1,600		2,000
		(12) Deferred pay to Indian Troops . . . . .			
		13) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	3,200		3,000
<b>Total Minor Head (a)</b> . . . . .		<b>46,94,696</b>	<b>47,42,000</b>		<b>45,99,000</b>
<b>Carried over</b> . . . . .		<b>46,94,696</b>	<b>47,42,000</b>		<b>45,99,000</b>



CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.
		Brought forward .	46,94,696	47,42,000	45,99,000
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
<b>MINOR HEAD (b)—INDIAN CAVALRY.</b>					
Detailed heads—					
294	294	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		30,51,000	30,10,000
10,780	10,780	(2) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks . . . . .		37,52,400	{ 37,43,000 —3,230
4,326	4,326	(3) Pay and allowances (including money allow- ances) of followers . . . . .		8,09,000	8,11,000
		(4) Money compensation in lieu of rations to British Troops . . . . .		—	—
		(5) Money compensation in lieu of rations to Indian troops and followers . . . . .		29,400	20,000
		(6) Kit and clothing allow- ances for British troops . . . . .		—	—
		(7) Kit and clothing al- lowances for Indian troops and followers . . . . .		4,85,500	4,92,000
		(8) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .		2,11,300	2,01,000
		(9) Incidental expenses. 26,500		26,500	25,000
		(10) Deferred pay to Indian Troops . . . . .		1,08,000	93,000
		(11) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .		8,300	9,230
<b>Total Minor Head (b) .</b>		<b>83,84,833</b>	<b>84,82,000</b>		<b>84,01,000</b>
<b>Carried over .</b>		<b>1,30,79,529</b>	<b>1,32,24,000</b>		<b>1,30,00,000</b>

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,30,79,529	1,32,24,000		1,30,00,000
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(1) FIGHTING SERVICES—contd.</b>					
MINOR HEAD (-) ROYAL HORSE ARTILLERY.					
Detailed heads—					
28	28	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	2,17,700		2,10,000
756	773	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	7,75,400		8,15,000
459	414	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks . . . . .	1,29,100		1,04,000
404	439	(4) Pay and allowances (including money allowances) of followers.	59,200		85,000
		(5) Money compensation in lieu of rations to British Troops . . . . .			
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .	3,300		3,000
		(7) Kit and clothing allowances for British Troops . . . . .	85,100		87,000
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	20,200		18,000
		(9) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	21,500		19,000
		(10) Incidental expenses.	3,600		3,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	900		500
		(12) Deferred pay to Indian troops . . . . .	10,800		5,000
		(13) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	900		500
Total Minor Head (c)		13,80,821	13,49,000		13,50,000
Carried over		1,44,60,350	1,45,73,000		1,43,50,000

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,44,60,350	1,45,73,000		1,43,50,000
<b>SUB-HEAD A—FORCES IN INDIA</b>					
<b>PROPER AND BURMA—<i>contd.</i></b>					
<b>(1) FIGHTING SERVICES—<i>contd.</i></b>					
<b>MINOR HEAD (d)—ROYAL</b>					
<b>FIELD ARTILLERY.</b>					
<b>(MECHANISED).</b>					
<b>Detailed heads—</b>					
300	301	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	{ 22,49,600		22,27,000
6,810	6,824	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	{ 74,96,300 30,530		72,72,000
2,215	2,235	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks . . . . .	{ 7,22,300 40,670		7,10,000
2,791	2,593	(4) Pay and allowances (including money allowances) of followers . . . . .	{ 5,44,000		5,15,000
		(5) Money compensation in lieu of rations to British Troops . . . . .	{ —11,150		
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .	25,700		20,000
		(7) Kit and clothing allowances for British Troops . . . . .	{ 7,55,900		7,42,000
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	{ 3,490		
		(9) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	{ 1,24,300 —5,190		1,08,000
		(10) Incidental expenses . . . . .	{ 1,67,700 —1,520		1,40,000
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .	41,380		39,000
		(12) Deferred pay to Indian Troops . . . . .	3,900		4,000
		(13) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	{ 45,000 770		46,000
			6,000		5,000
<b>Total Minor Head (d)</b>		<b>1,23,80,552</b>	<b>1,22,32,000</b>		<b>1,18,28,000</b>
<b>Carried over</b>		<b>2,68,40,902</b>	<b>2,68,05,000</b>		<b>2,61,78,000</b>

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate.	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		2,68,40,902	2,68,05,000		2,61,78,000
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(1) FIGHTING SERVICES—contd.</b>					
MINOR HEAD (e)—MOUNTAIN ARTILLERY.					
Detailed heads—					
134	134	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.) . . . . .	12,64,200		12,38,000
714	690	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	8,38,500		7,71,000
6,828	6,699	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks . . . . .	18,37,800		{ 18,20,000 1,670
747	740	(4) Pay and allowances (including money al- lowances) of followers (5) Money compensation in lieu of rations to British Troops . . . . .	1,73,500		1,74,000
		(6) Money compensation in lieu of rations to Indian Troops and fol- lowers . . . . .	20,900		20,000
		(7) Kit and clothing allowances for British Troops . . . . .	79,500		76,000
		(8) Kit and clothing allowances for Indian Troops and followers. (9) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .	3,06,000		3,01,000
		(10) Incidental expenses. (11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .	{ 85,300 240 17,860		80,000
		(12) Deferred pay to Indian Troops . . . . .	200		2,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	84,000		74,000
			3,000		3,180
Total Minor Head (e) . . . . .		46,01,793	47,11,000		45,78,850
Carried over		3,14,42,895	3,15,16,000		3,07,56,850

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Budget	Revised	Budget
1929-	1930-	Accounts,	Estimate,	Estimate,	Estimate,
30.	31.	1928-29.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,14,42,695	3,15,16,000	3,07,56,850
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
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 . . . . .	4,20,600		4,17,000.
1,276	1,276	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	14,10,100		14,09,000.
652	702	(3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians . . . . .	3,46,800		3,46,000
340	282	(4) Pay and allowances (including money al- lowances) of followers	64,200		64,000
		(5) Money compensation in lieu of rations to British Troops . . . . .	5,900		4,000
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .			
		(7) Kit and clothing allowances for British Troops . . . . .			
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	29,200		33,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	27,600 240 7,760		19,000
		(10) Incidentalexpenses.			
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .			1,000
		(12) Deferred pay to Indian Troops . . . . .	5,000		4,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	2,000		1,000
		Total Minor Head (f) .	25,17,919	24,63,000	24,48,000
		Carried over .	3,39,60,614	3,39,79,000	3,32,04,850.

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
39.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		3,39,60,614	3,39,79,000		3,32,04,850
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(1) FIGHTING SERVICES—contd.</b>					
<b>MINOR HEAD (g)—HEAVY ARTILLERY.</b>					
Detailed heads—					
2)	20	(1) Pay and allowances (including sycs, forage and other allowances) of officers with King's Commissions . . . . .	1,71,000		1,47,000
316	316	(2) Pay and allowances (including messing al- lowance and allow- ances for families) of British soldiers . . . . .	3,89,600		3,51,000
281	233	(3) Pay and allowances (including money allow- ances) of Indian Offi- cers and all other ranks . . . . .	71,600		55,000
28	44	(4) Pay and allowances (including money allow- ances) of followers . . . . .	5,900		8,700
		(5) Money compensation in lieu of rations to British Troops . . . . .	1,400		1,000
		(6) Money compensation in lieu of rations to Indian Troops and fol- lowers . . . . .			
		(7) Kit and clothing al- lowances for British Troops . . . . .	35,600		34,000
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	12,100		10,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	8,500		6,000
		(10) Incidental expenses . . . . .	7,600		8,000
		(11) Deferred pay and gra- tuities to British Troops on discharge or on trans- fer to the Army Reserve . . . . .	--		--
		(12) Deferred pay to Indian Troops . . . . .	3,200		2,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	500		1,000
Total Minor Head (g) .		6,83,774	7,07,000		6,23,700
Carried over .		3,46,44,388	3,46,86,000		3,38,28,550

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,46,44,388	3,46,86,000		3,38,28,550
<b>SUB-HEAD A.—FORCES IN INDIA</b>						
<b>PROPER AND BURMA—<i>contd.</i></b>						
<b>(1) FIGHTING SERVICES—<i>contd.</i></b>						
<b>MINOR HEAD (h)—TRAIN-</b>						
<b>ING CENTRES AND DE-</b>						
<b>POTS. ARTILLERY—</b>						
Detailed heads—						
22	22	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		2,30,400		2,10,000
71	72	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .		1,05,200		1,04,000
1,457	1,452	(3) Pay and allowances (including money allow- ances) of Indian offi- cers and all other ranks . . . . .		3,98,000		3,96,000
210	209	(4) Pay and allowances (including money allow- ances) of followers . . . . .		38,200		38,000
		(5) Money compensation in lieu of rations to British Troops . . . . .		3,000		3,000
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .				
		(7) Kit and clothing allowances for British Troops . . . . .		7,800		7,900
		(8) Kit and clothing al- lowances for Indian Troops and followers . . . . .		58,300		62,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .		11,000		9,000
		(10) Incidentalexpenses . . . . .		12,700		10,000
		(11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve . . . . .		200		..
		(12) Deferred pay to Indian Troops . . . . .		8,500		7,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .		700		1,000
		<b>Total Minor Head (h) .</b>	<b>8,87,604</b>	<b>8,74,000</b>		<b>8,47,900</b>
		<b>Carried over .</b>	<b>3,55,31,992</b>	<b>3,56,60,000</b>		<b>3,46,76,450</b>

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate.
31.	31.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,55,31,992	3,55,60,000		3,46,76,470
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>						
(1) FIGHTING SERVICES— <i>contd.</i>						
MINOR HEAD (i)—ENGINEERS—						
Detailed heads—						
119	117	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .		11,39,000		11,46,000
184	182	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .		4,30,000	{	4,25,000 270
7,402*	7,325	(3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks . . . . .	{	23,10,000	{	28,10,000
648	642	(4) Pay and allowances (including money al- lowances) of followers	{	3,840	{	18,620
		(5) Money compensation in lieu of rations to British Troops . . . . .		1,24,300	{	1,24,000 —250
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .		23,500		24,000
		(7) Kit and clothing al- lowances for British Troops . . . . .		20,400	{	20,000 10
		(8) Kit and clothing al- lowances for Indian Troops and followers . . . . .	{	3,08,900	{	3,26,000
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	{	390	{	1,500
		(10) Incidentalexpenses.		59,800		48,000
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .		22,330		20,000
		(12) Deferred pay to Indian Troops . . . . .	{	86,400	{	65,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	{	240	{	930
		(14) Expenditure on an- nual practice, field Train and Telegraph stores and equipment . . . . .		9,500		10,000
				2,29,400		2,17,200
TOTAL MINOR HEAD (i)			51,82,515	52,68,000		52,56,310
Carried over . . . . .			4,07,14,507	4,08,28,000		3,99,32,760

\*Includes 1. M. T. fitter (J. A. S. C.)



CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Accounts,	Budget	Revised	Budget
1929-	1930-		1923-29.	Estimate,	Estimate,	Estimate,
30.	31.			1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	4,07,14,507	4,08,28,000		3,99,32,760
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>						
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>						
<b>MINOR HEAD (j)—PIONEERS—</b>						
Detailed heads—						
103	103	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		11,79,900		11,13,000
5,892	5,887	(2) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks . . . . .		16,25,900		16,27,000
281	281	(3) Pay and allowances (including money al- lowances) of followers		51,400		51,000
		(4) Money compensation in lieu of rations to Indian troops and fol- lowers . . . . .		12,600		13,000
		(5) Kit and clothing al- lowances for Indian Troops and followers		2,44,600		2,55,000
		(6) Prizes for skill at arms and contract and miscellaneous allowan- ces. . . . .		65,400		65,000
		(7) Incidental expenses.		12,600		16,000
		(8) Deferred pay to Indian Troops .		70,800		71,000
		(9) Miscellaneous expend- iture incurred regi- mentally on account of stores . . . . .		6,700		7,000
<b>TOTAL MINOR HEAD (j).</b>			<b>45,41,834</b>	<b>32,70,000</b>		<b>32,18,000</b>
		Carried over .	4,52,56,341	4,40,23,000		4,31,50,760

### MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.			Budget	Revised	Budget
1929-30.	1930-31.	Accounts, 1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		4,52,56,341	4,40,98,000		4,31,50,760
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(1) FIGHTING SERVICES—contd.</b>					
<b>MINOR HEAD (k)—BRITISH INFANTRY—</b>					
<b>Detailed heads—</b>					
1,261	1,261	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	84,52,000		85,75,000
39,742	39,787	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers	3,58,86,000		3,39,20,000
2,033	2,168	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks	5,56,200		{ 5,03,000 4,260
2,757	2,757	(4) Pay and allowances (including money allowances) of followers	6,28,600		6,27,000
		(5) Money compensation in lieu of rations to British Troops	1,03,000		91,000
		(6) Money compensation in lieu of rations to Indian Troops and followers			
		(7) Kit and clothing allowances for British Troops	44,11,500		43,35,000
		(8) Kit and clothing allowances for Indian Troops and followers	1,31,900		{ 1,10,000 70
		(9) Prizes for skill at arms and contract and miscellaneous allowances	{ 5,91,000 6,300		5,08,000
		(10) Incidental expenses.	1,39,000		1,52,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve	17,500		20,000
		(12) Deferred pay to Indian Troops	18,000		{ 18,000 430
		(13) Miscellaneous expenditure incurred regimentially on account of stores	37,000		40,000
<b>TOTAL MINOR HEAD (k).</b>		<b>5,53,84,636</b>	<b>5,09,78,000</b>		<b>4,89,05,760</b>
Carried over		10,06,20,977	9,50,76,000		9,20,56,520

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
Brought forward		10,06,20,977	9,50,76,000		9,20,56,520

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

## Detailed heads—

1,421	1,393	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions	{ 1,45,47,000		1,49,97,000
92,751*	90,147*	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks	{ 2,78,000		
5,563	5,397	(3) Pay and allowances (including money allowances) of followers	{ 2,52,23,680		{ 2,51,01,000-2,290
		(4) Money compensation in lieu of rations to British troops	{ 5,86,250		10,20,000
		(5) Money compensation in lieu of rations to Indian Troops and followers	{ 10,20,850		
		(6) Kit and clothing allowances for British Troops	{ 16,700		
		(7) Kit and clothing allowances for Indian Troops and followers		2,66,000	2,10,000
		(8) Prizes for skill at arms and contract and miscellaneous allowances			
		(9) Incidental expenses.	{ 38,39,240		38,05,000
		(10) Deferred pay to Indian Troops	{ 77,400		
		(11) Miscellaneous expenditure incurred regimentally on account of stores	{ 7,69,280		7,50,000
			{ 27,560		
			{ 2,20,440		1,95,000
			{ 4,000		
			{ 13,84,000		13,25,000
			{ 25,600		
			{ 80,000		80,000
			{ 2,000		
TOTAL MINOR HEAD (I).		4,87,92,293	4,83,68,000		4,74,85,290
Carried over		14,94,13,270	14,34,44,000		13,95,41,810

\*Includes 370 recruit boys

## MAIN HEAD I—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		14,94,13,270	14,34,44,000		13,95,41,810.

SUB-HEAD A.—FORCES IN INDIA  
PROPER AND BURMA—*contd.*(1) 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 . . . . .		6,70,000		6,56,000
1,164 1,164	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .		15,85,000		15,65,000
304 304	(3) Pay and allowances (including money allowances) of followers.		99,180		93,000
	(4) Money compensation in lieu of rations to British Troops . . . . .				
	(5) Money compensation in lieu of rations to Indian Troops and followers . . . . .		5,300		7,000
	(6) Kit and clothing allowances for British Troops . . . . .		1,35,000		1,30,000
	(7) Kit and clothing allowances for Indian Troops and followers . . . . .		3,700		5,000
	(8) Prizes for skill at arms and contract and miscellaneous allowances . . . . .		31,000		29,000
	(9) Incidental expenses . . . . .		12,120		11,000
	(10) Deferred pay and gratuities to British Troops on discharge or on transfer to Army Reserve . . . . .		200		200
	(11) Miscellaneous expenditure incurred regimentally on account of stores . . . . .		12,500		12,500
TOTAL MINOR HEAD (m)		25,56,432	25,54,000		25,08,700
Carried over		15,19,69,702	14,59,98,000		14,20,50,510

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

Numbers.			Budget	Revised	Budget
1929.	1930.	Accounts,	Estimate,	Estimate,	Estimate,
30.	31.	1928-29.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		15,19,69,702	14,59,98,000		14,20,50,510
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
MINOR HEAD (n)—INDIAN SIGNAL CORPS.					
Detailed heads—					
153	153	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	12,69,000		{ 14,00,000 —380
2,238	2,243	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	{ 31,51,000 30,960		{ 31,17,000
3,559	3,564	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks . . . . .	{ 12,39,100 —8,500		{ 12,15,000 160
766	771	(4) Pay and allowances (including money al- lowances) of followers.	{ 1,68,600 —5,220		{ 1,64,000 —110
		(5) Money compensation in lieu of rations to British Troops . . . . .	29,900		30,000
		(6) Money compensation in lieu of rations to Indian Troops and fol- lowers . . . . .			
		(7) Kit and clothing al- lowances for British Troops . . . . .	{ 2,46,400 2,920		{ 2,37,000
		(8) Kit and clothing al- lowances for Indian Troops and followers . . . . .	{ 1,55,600 —2,240		{ 1,53,000 —50
		(9) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .	{ 64,400 —2,440 48,420		{ 64,000 5,740 48,000
		(10) Incidental expenses . . . . .			
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .	1,500		2,000
		(12) Deferred pay to Indian Troops . . . . .	40,000		{ 31,000 —20
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	3,100		{ 3,000 650
		(14) Expenditure on an- nual practice, field train and telegraph stores and equipment.	7,500		7,500
<b>TOTAL MINOR HEAD (n)</b>		<b>63,57,247</b>	<b>64,40,000</b>		<b>64,77,400</b>
Carried over .		15,83,26,949	15,24,38,000		14,85,28,000

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Ra.	1929-30.	1929-30.	1930-31.
			Ra.	Ra.	Ra.
Brought forward		15,83,26,949	15,21,38,000		14,85,23,000
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>concl.</i></b>					
<b>(1) FIGHTING SERVICES—<i>concl.</i></b>					
<b>MINOR HEAD (a)—RESERVISTS.</b>					
Detailed heads—					
1	1	(1) Pay and allowances of officers with King's commissions . . . . .	6,42,000		9,00,000
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	3,800		5,000
35,119*	34,313	(3) Pay and allowances (including money allowances) of Indian Reservists, Regulars . . . . .	{ 15,50,000 17,540		14,00,000
		(4) Pay and allowances of other reservists . . . . .	62,129		41,000
		(5) Pay and allowances of clerical and other Indian establishment . . . . .	..		..
3		(6) Pay and allowances of Indian followers . . . . .	5,000		4,000
		(7) Money compensation in lieu of rations to British Troops . . . . .	..		..
		(8) Money compensation in lieu of rations to Indian troops . . . . .	..		..
		(9) Kit and clothing allowances to British Troops . . . . .	..		..
		(10) Kit and clothing allowances for Indian Troops . . . . .	{ 56,000 1,160		90,000
		(11) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	{ 1,88,000 3,850 8,240 2,990		1,75,000
		(12) Incidental expenses . . . . .			12,000
<b>TOTAL MINOR HEAD (a).</b>		<b>23,52,579</b>	<b>25,71,000</b>		<b>26,87,000</b>
			15,50,09,000		15,12,15,000
<b>Deduct—</b>					
		(i) Savings due to probable reorganisation of certain units . . . . .	5,00,000		..
		(ii) Savings due to anticipated absence of troops in China . . . . .	..		..
		(iii) Other probable savings . . . . .	..		..
			5,00,000		..
<b>TOTAL SUB-HEAD A. (1).</b>		<b>16,06,79,528</b>	<b>15,45,09,000</b>	<b>15,64,46,000</b>	<b>15,12,15,000</b>
Carried over		16,06,79,528	15,45,09,000	15,64,46,000	15,12,15,000

\*Includes Railway Reserve.

FOR THE YEAR 1930-31.

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS						
Numbers.						
1929-30.	1929-30.	Accounts,	Budget	Revised	Budget	
30	31.	1928-29.	Estimate,	Estimate,	Estimate,	
		Rs.	1929-30.	1929-30.	1930-31.	
			Rs.	Rs.	Rs.	
		Brought forward .	16,06,79,528	15,45,09,000	15,64,48,000	15,12,15,000
<b>SUB-HEAD A—FORCES IN INDIA</b>						
<b>PROPER AND BURMA—contd.</b>						
<b>(II) MISCELLANEOUS.</b>						
<b>MINOR HEAD (a)—GOVERNOR GENERAL'S</b>						
<b>BODYGUARD.</b>						
Detailed heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		34,100		34,150
114	117	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks . . . . .		46,000		45,420
61	62	(3) Pay and allowances (including money allowances) of Indian followers . . . . .		13,000		13,060
		(4) Money compensation in lieu of rations to Indian Troops . . . . .		400		400
		(5) Kit and clothing allowances for Indian Troops and followers . . . . .		11,900		12,190
		(6) Hospital charges—pay and allowances of Medical Officers, Sub-Assistant Surgeons, Veterinary Assistants and other hospital establishments . . . . .		4,800		4,380
		(7) Incidental expenses . . . . .		1,000		1,000
		(8) Contract and Miscellaneous allowances . . . . .		3,600		3,650
		(9) Deferred pay to Indian Troops . . . . .		1,500		2,000
		(10) Miscellaneous expenditure incurred regimentially on account of stores . . . . .		700		750
<b>TOTAL MINOR HEAD (a).</b>			<b>1,08,389</b>	<b>1,17,000</b>	<b>1,14,000</b>	<b>1,17,000</b>
<b>MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY—</b>						
66	80	Pay and allowances of officers with King's Commissions . . . . .	3,97,249	3,25,000	4,20,000	4,50,000
<b>MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS</b>						
			2,64,857	2,11,000	12,00,000	2,50,000
<b>Deduct—Amount recoverable from His Majesty's Government on account of Recruiting Staff . . . . .</b>						
			173	..	..	..
<b>TOTAL A-(II) . . . . .</b>			<b>7,70,322</b>	<b>6,53,000</b>	<b>17,34,000</b>	<b>8,17,000</b>
<b>TOTAL SUB-HEAD A . . . . .</b>			<b>16,14,49,850</b>	<b>15,51,62,000</b>	<b>15,81,80,000</b>	<b>15,20,32,000</b>



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**CASH EXPENDITURE ON THE FIGHTING SERVICES—contd.****EXPLANATIONS:**

*Minor Head (a)—Governor General's Bodyguard.*—Provision for the Governor-General's Bodyguard is made under this minor-head.

*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.—PAY AND ALLOWANCES AND MISCELLANEOUS

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>England—</b>				
(1) Payments to War Office for British Forces serving in India . . . . .		1,86,67,000	1,86,67,000	1,86,67,000
(2) Discharge gratuity and deferred pay of British Troops . . . . .		6,80,000	7,68,000	7,28,000
(3) Pay and allowances of British Soldiers attending vocational courses . . . . .		6,00,000	4,40,000	4,40,000
(4) Furlough allowances and pay during voyage of British Forces serving in India . . . . .		22,84,000	22,28,000	22,60,000
(5) Furlough allowances: Indian Army, Regimental . . . . .		32,00,000	35,60,000	35,60,000
<b>Leave and deputation salaries, etc.—</b>				
(6) Leave allowances paid by Non-Military Departments . . . . .		5,34,000	10,80,000	8,80,000
(7) National Health Insurance, Army . . . . .		5,23,000	5,33,000	5,28,000
(8) Un-employment Insurance, Army . . . . .		10,93,000	15,19,000	14,00,000
(9) Contributory Pensions Act, 1925 . . . . .		15,68,000	15,97,000	15,84,000
(10) Marriage allowances and allotments, British Troops . . . . .		57,32,000	50,68,000	50,68,000
(11) Marriage allowances and allotments, Indian Army . . . . .		3,36,000	3,04,000	3,40,000
(12) Bounties to British Troops for extension of service . . . . .		..	..	..
(13) Pay of 2nd Lieutenants on appointment to the Indian Army . . . . .		92,000	92,000	88,000
(14) Consolidated clothing allowances of British Troops proceeding to India . . . . .		32,000	32,000	20,000
(15) Miscellaneous Army Charges—Fighting Services . . . . .		12,000	20,000	32,000
(16) Contribution to the Imperial Government in respect of Military and Political charges for Aden . . . . .		..	..	..
(17) Indian regiments lent for service in the colonies . . . . .		..	14,000	..
<b>TOTAL ENGLAND . . . . .</b>	<b>3,81,62,511</b>	<b>3,53,33,000</b>	<b>3,59,22,000</b>	<b>3,55,95,000</b>
<b>Exchange on English Expenditure . . . . .</b>	<b>50,887</b>	<b>..</b>	<b>2,51,000</b>	<b>..</b>

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**CASH EXPENDITURE ON THE FIGHTING SERVICES—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.

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

(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.

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

(5) This item represents leave pay of officers of the Indian Army employed regimentally while on leave ex India,

(6) The leave allowances paid to civil officers in respect of leave earned during their Military Service.

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

(17) This item represents expenditure on account of Indian Regiments employed in the colonies.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

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

("CAPITATION RATE" UNITS.)

Numbers.														Budget Estimate.				
1929-30.							1930-31.							1929-30.	1930-31.			
Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Followers.	Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Followers.	Ra.	Rs.			
	British officers.	Indian officers.						British officers.	Indian officers.							Total.	Total.	
1	14	..	14	..	24	896	58	1	14	..	14	..	23	866	54	Minor Head—Indian Infantry . . . . .	5,34,000	4,38,000
<b>GROSS EXPENDITURE.</b>																		
														<b>Total Sub-Head B</b>		5,34,000	4,38,000	

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MILITARY SERVICES ESTIMATES.

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**EXPLANATIONS.**

*Sub-Head B.—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 9 in page 64).•

**MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS**

The details of figures shown against sub-head B are given below :—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD B.—INDIAN UNITS SERVING IN THE COLONIES.</b>					
<b>MINOR HEAD—(a) INDIAN INFANTRY.</b>					
Detailed heads—					
14	14	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	1,54,100		1,27,000
922	889	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians . . . . .	3,07,400		2,48,000
58	54	(3) Pay and allowances (including money allowances) of followers . . . . .	10,000		14,000
		(4) Money compensation in lieu of rations to British Troop . . . . .	—		..
		(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 . . . . .	38,100		35,000
		(8) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	5,800		6,000
		(9) Incidental expenses . . . . .	6,000		4,000
		(10) Deferred pay to Indian Troops . . . . .	10,600		2,000
		(11) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	2,000		2,000
<b>TOTAL MINOR HEAD (a).</b>		<b>4,20,500</b>	<b>5,34,000</b>	<b>4,47,000</b>	<b>4,38,000</b>
<b>TOTAL SUB-HEAD B.</b>		<b>4,20,500</b>	<b>5,34,000</b>	<b>4,47,000</b>	<b>4,38,000</b>
<b>TOTAL EXPENDITURE — MAIN HEAD I.</b>		<b>20,00,83,748</b>	<b>19,10,29,000</b>	<b>19,48,00,000</b>	<b>18,80,65,000</b>

FOR THE YEAR 1930-31.

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<b>India—</b>				
(1) Miscellaneous receipts		2,08,000		2,30,000
(2) Recoveries under Widows, Orphans and Old Age Pension Contributory Act, 1925, from British Soldiers employed in Civil Departments		1,000		1,000
(3) Insurance fees recovered in respect of horses played at Polo under A. I. (I.) No. B. 171 of 1927		22,000		28,000
(4) Receipts on account of Indian units on Colonial service		4,60,000		4,20,000
(b) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists		..		53,000
<b>TOTAL INDIA</b>	<b>6,72,430</b>	<b>6,91,000</b>	<b>7,44,000</b>	<b>7,32,000</b>
<b>England—</b>				
(6) Leave allowances paid by Non-Military Departments		..	4,000	..
(7) Consolidated clothing allowances		32,000	32,000	32,000
(8) Discharge purchase money		..	..	..
(9) Amount recovered from the Imperial Government on account of Indian Regiments lent for service in the Colonies		3,32,000	3,60,000	3,60,000
<b>TOTAL ENGLAND</b>	<b>7,24,250</b>	<b>3,64,000</b>	<b>3,96,000</b>	<b>3,92,000</b>
Exchange on English Receipts	1,020	..	3,000	..
<b>TOTAL RECEIPTS—MAIN HEAD I</b>	<b>13,97,700</b>	<b>10,55,000</b>	<b>11,43,000</b>	<b>11,24,000</b>



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CASH EXPENDITURE ON THE FIGHTING SERVICES—*concl.*

EXPLANATIONS.

*Items (1) to (4).*—Budget 30.31, is based on past and current actuals.

*Items (4) and (9).*—See explanation on page 61.

## MAIN HEAD II.—ADMINISTRATIVE SERVICES.

## SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	29,84,275	..	29,84,275	30,27,000	61,000	29,66,000	30,67,000	61,000	30,06,000	31,90,000	71,700	31,18,300
A.—(ii) ARMY EDUCATION	32,41,010	3,09,731	29,32,185	36,60,000	2,73,000	33,87,000	34,80,000	2,73,000	32,13,000	36,03,000	2,79,300	33,23,700
B.—INDIAN ARMY SERVICE CORPS	1,73,09,057	49,818	1,72,59,239	1,76,17,000	39,000	1,75,78,000	1,73,82,000	39,000	1,73,43,000	1,81,10,000	50,000	1,80,60,000
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	28,06,074	87,109	27,19,565	29,07,000	16,000	28,91,000	28,28,000	96,000	27,32,000	29,87,000	20,000	29,61,000
D.—ARMY VETERINARY SERVICES	8,87,548	452	8,87,096	9,23,000	..	9,23,000	9,06,000	..	9,06,000	9,17,000	..	9,17,000
E.—INDIAN ARMY ORDNANCE CORPS	64,14,807	22,324	63,92,483	65,21,000	16,000	65,05,000	63,65,000	16,000	63,49,000	65,88,000	21,000	65,67,000
F.—MEDICAL COLLEGES AND SCHOOLS	1,93,681	..	1,93,681	2,16,000	..	2,16,000	2,16,000	..	2,16,000	2,50,000	..	2,50,000
G.—CENTRAL DISPOSALS ORGANIZATION	1,64,158	1,576	1,62,582	14,000	5,000	9,000	11,000	1,000	10,000	11,000	1,000	10,000
H.—MEDICAL SERVICES	1,42,66,012	2,62,680	1,39,04,232	1,46,69,000	3,50,000	1,43,19,000	1,45,03,000	3,60,000	1,41,43,000	1,46,74,000	3,50,000	1,43,24,000
I.—MILITARY ACCOUNTS OFFICES	1,04,91,291	10,695	1,04,30,596	1,05,55,000	4,000	1,05,51,000	1,07,30,000	14,000	1,07,16,000	1,09,19,000	10,000	1,09,09,000
J.—ECCLIASTICAL ESTABLISHMENTS.	4,13,361	41	4,13,320	4,40,000	2,000	4,38,000	4,40,000	..	4,40,000	4,47,000	2,000	4,45,000
K.—ADMINISTRATION OF CANTONMENTS.	11,88,925	3,51,851	8,27,074	11,50,000	3,41,000	8,09,000	11,77,000	3,41,000	8,36,000	16,59,000	8,83,000	12,76,000

MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDINANCE	16,02,157	1,118	16,01,039	18,37,000	1,000	18,38,000	15,04,000	1,000	15,03,000	15,61,000	..	15,61,000
M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA	8,01,111	1,208	7,99,873	9,63,000	..	9,63,000	9,63,000	1,000	9,02,000	10,30,000	1,000	10,29,000
N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.	1,04,037	..	1,04,037	18,19,000	..	18,19,000	1,14,000	..	1,14,000	13,03,000	..	13,03,000
O.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE Q. M. G.	..	..	..	..	..	..	1,92,000	..	1,92,000	243,000	..	2,43,000
P.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	..	..	..	..	..	..	..	..	17,63,000	..	17,63,000
<b>TOTAL INDIA</b>	<b>6,28,71,310</b>	<b>11,98,633</b>	<b>6,16,72,677</b>	<b>6,63,18,000</b>	<b>11,08,000</b>	<b>6,52,10,000</b>	<b>6,38,84,000</b>	<b>12,03,000</b>	<b>6,26,81,000</b>	<b>6,92,55,000</b>	<b>11,95,000</b>	<b>6,80,60,000</b>
ENGLAND	38,64,778	86,403	38,28,375	40,33,000	6,000	40,27,000	45,75,000	8,000	45,67,000	42,92,000	6,000	42,80,000
EXCHANGE	5,743	61	5,682	(a)	..	..	82,000	..	32,000	(b)	..	..
<b>TOTAL MAIN HEAD II</b>	<b>6,67,41,831</b>	<b>12,35,097</b>	<b>6,55,06,734</b>	<b>7,03,51,000</b>	<b>11,14,000</b>	<b>6,92,37,000</b>	<b>6,84,91,000</b>	<b>12,11,000</b>	<b>6,72,80,000</b>	<b>7,35,47,000</b>	<b>12,01,000</b>	<b>7,23,46,000</b>

(a) Includes Rs. 24.80 lakhs for new measures.  
(b) " Rs. 32.47 " " "

## MAIN HEAD II—

## EXPLANATIONS.

Budget 1930-31 (net) is more than Budget 1929-30 by Rs. 31·09 lakhs due mainly to:—

*Increases.—*

1. Increase in training grant . . . . .	1·00
2. Opening of third King George's R.I. M. School . . . . .	·39
3. Transfer of provision from head VII-A (k) on account of Military Launches to Head II-B (e) . . . . .	2·96
4. Increased provision for Mechanical Transport units, etc., due mainly to mechanisation of transport . . . . .	8·01
5. Provision for maintenance of buildings in Remount Depots. It was hitherto a charge against Military Engineer Services . . . . .	1·11
6. Increase under Military Accounts Offices due mainly to savings anticipated in 1929-30 on account of reduction of establishment not having materialised, annual increments to establishment, partly counter-balanced by savings in transportation charges, transfer of pension payment charges to Head VIII-Non-effective charges and other minor causes . . . . .	3·58
7. Cost of water supplied to non-entitled persons in cantonments, hitherto met by Military Engineer Services . . . . .	3·94
8. Transfer of provision for Rest Camps from Head VII-A (c) . . . . .	·32
9. Increased provision in England for furlough allowances partly counter balanced by less provision for miscellaneous charges . . . . .	2·59
10. Increased provision for special measures . . . . .	13·23
11. Other items net . . . . .	1·00
	38·13

*Decreases.—*

1. Transfer of provision for stores to head V hitherto made under School of Education, Belgaum, Special Wing . . . . .	·50
2. Re-organisation of Animal Transport Units as a result of mechanisation of other units . . . . .	5·80
3. Decrease under Kitchener's College due to no provision having been made on account of buildings under this head . . . . .	·94
	7·04

Net increase . . . . . 31·09

*N.B.*—In cases where two figures bracketted together are entered against one detailed head the lower figure represents the cost of new measures.

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**ADMINISTRATIVE SERVICES—*contd.***

## MAIN HEAD II.—

Numbers.		Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929-30.	1930-31.				
<b>EXPENDITURE IN INDIA.</b>					
<b>SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTAB- LISHMENTS.</b>					
<b>UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.</b>					
<b>MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFFS</b>					
Detailed Heads—					
3	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	39,310		39,310
4	4	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	8,490		9,250
8	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 . . . . .	3,770		3,720
		(4) Money compensation in lieu of rations . . . . .	210		230
		(5) Kit and clothing al- lowances . . . . .	600		700
		(6) Incidental and mis- cellaneous expenses and allowances . . . . .	3,090		3,340
		<b>TOTAL MINOR HEAD (a).</b>	<u>55,053</u>	<u>56,000</u>	<u>56,550</u>
<b>MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.</b>					
Detailed Heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	63,100		73,000
14	14	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	83,210		37,940
41	41	(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 . . . . .	15,940		15,810
		(4) Money compensation in lieu of rations . . . . .	240		500
		(5) Kit and clothing al- lowances . . . . .	2,220		2,180
		(6) Incidental and mis- cellaneous expenses and allowances . . . . .	5,750		5,760
		<b>TOTAL MINOR HEAD (b).</b>	<u>1,22,683</u>	<u>1,20,000</u>	<u>1,35,190</u>
		<b>Carried over</b>	<u>1,77,736</u>	<u>1,76,000</u>	<u>1,91,740</u>

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

*Minor Head (a).—Command Physical Training Staffs.*—Command physical training staff consist of 3 superintendents of physical training (Eastern and Western Command share 1), 4 sergeants and 7 havildar instructors.

2. Command superintendents of physical training are members of the Army physical training staff in India and act as technical advisers to the General Officers Commanding-in-chief to whom they are responsible for all questions that arise in connection with physical training and its correlated subjects, also that the regulations on the subject of physical training and exercises, skill-at-arms, etc., are complied with throughout the Command.

The increase of Rs. .01 lakh in Budget 1930-31 as compared with Budget, 1929-30 is due to fluctuation in rates of pay of British soldiers.

*Minor Head (b).*—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its correlated subjects.

2. The annual out-turn of students is British officers 59, British other ranks 147, Indian officers 44 and Indian other ranks 414.

The increase of Rs. .05 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to fluctuation in rates of pay and allowances of officers.

## MAIN HEAD II.—

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,77,736	1,85,830	1,76,000	1,91,740
<b>SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.</b>						
<b>MINOR HEAD (c)—STAFF COLLEGE, QUETTA.</b>						
Detailed Heads—						
40	38	(1) Pay and allowances (including syce, forage and other allowances) of officer students .		3,81,720		3,89,610
10	11	(2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission .		2,23,270		2,22,080
6	6	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers .		19,400		20,470
32	32	(4) Pay and allowances including money allowances of Indian officers and all other ranks including clerks and all other establishments .		17,950		18,080
		(5) Money compensation in lieu of rations .		--		100
		(6) Kit and clothing allowances .		870		860
		(7) Incidental and miscellaneous expenses and allowances .		62,000		61,000
TOTAL MINOR HEAD (c).			7,02,186	7,05,300	7,62,000	7,12,200
<b>HEAD (d)—SMALL ARMS SCHOOL, INDIA.</b>						
(i) Headquarters Staff.						
Detailed Heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission .		48,840		47,660
2	2	(2) Pay and allowances of office establishment .		5,540		5,760
TOTAL HEADQUARTERS STAFF . . . . .				54,380		53,420
Carried over . . . . .				54,380		53,420
			8,79,922	8,91,130	9,38,000	9,03,940



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. Admission is by competition or special nomination by His Excellency the Commander-in-Chief. The annual out-turn of students is 32.

The increase of Rs. .07 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to fluctuation in rates of pay and allowances of officer students.

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

(i) Headquarters.

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

(iii) Ahmednagar Wing (machine gun).

The object of the School is :—

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

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

The annual out-turn of students is British officers 411, British other ranks 280 and Indian officers and other ranks 946.

The increase of Rs. .41 lakh in Budget 1930-31 as compared with Budget 1929-30 is mainly due to larger provision made for Ahmednagar Wing under pay and allowances of officers due to fluctuation in rates, increased provision under Incidental and Miscellaneous expenses for Pachmarhi Wing, cost of new measures (.12).

## MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,79,922	8,91,130	9,38,000	9,03,940
			54,380		53,420
<b>SJB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.</b>					
<b>MINOR HEAD (d)—SMALL ARMS SCHOOL, INDIA—contd.</b>					
(ii) Pachmarhi Wing.					
Detailed Heads—					
14	13 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .		1,94,170		1,78,150
32	31 (2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students . . . . .		75,000		73,600
73	75 (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 . . . . .		33,400		40,000
	(4) Money compensation in lieu of rations . . . . .		500		500
	(5) Kit and clothing allowances . . . . .		5,320		5,400
	(6) Incidental and miscellaneous expenses and allowances . . . . .		15,550		23,550
<b>TOTAL PACHMARHI WING</b>			<b>3,13,940</b>		<b>3,21,200</b>
Carried over .			3,68,320		3,74,620
		8,79,922	8,91,130	9,38,000	9,03,940

FOR THE YEAR 1930-31.

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**ADMINISTRATIVE SERVICES—*contd.***

**EXPLANATIONS**

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		8,79,922	8,91,130	9,38,000	9,03,940
			3,68,320		3,74,620
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS— <i>contd.</i>					
MINOR HEAD (d).—SMALL ARMS SCHOOL, INDIA— <i>concl'd.</i>					
(iii) Ahmednagar Wing.					
Detailed Heads—					
7	8	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .	98,830		{ 1,20,000 11,400
14	18	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students.	{ 31,540 10,920		{ 43,650 300
37	47	(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 . . . .	12,560		15,170
		(4) Money compensation in lieu of rations . . . .	250		380
		(5) Kit and clothing allowances . . . .	2,510		2,750
		(6) Incidental and miscellaneous expenses and allowances . . . .	7,000		8,130
TOTAL AHMEDNAGAR WING			1,66,610		2,01,780
TOTAL MINOR HEAD (d).		5,16,057	5,34,930	5,44,000	5,76,400
Carried over .		13,95,079	14,28,060	14,82,000	14,80,340

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD LI.—

Numbers.		Accounts,	Budget	Revised	Budget	
1929.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	13,95,979	14,26,060	14,32,000	14,80,340

SUB-HEAD A (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—*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 . . . .		1,53,190		1,51,800
	8	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing allowance for students . . . .		27,350		26,940
204	206	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students . . . .		49,410		49,230
		(4) Money compensation in lieu of rations . . . .		2,190		2,040
		(5) Kit and clothing allowances . . . .		1,660		1,500
		(6) Incidental and Miscellaneous expenses and allowances . . . .		22,560		22,390
TOTAL MINOR HEAD (e) . . . .			2,52,636	2,56,350	2,40,000	2,53,900
Carried over . . . .			16,48,615	16,82,410	17,22,000	17,34,240

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

*Minor Head (e).*—The Equitation School is located at Saugor and corresponds to the Equitation School Weedon. (England). Its objects are :—

(a) to train officers and non-commissioned officers, British and Indian, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership.

(b) to teach tactics with a view to ensuring a uniform system of training.

The annual out-turn of students is British officers 62, British other ranks 39, Indian officers and other ranks 71.

Budget, 1930-31 compared with Budget, 1929-30.—Variation is small and is due to ordinary fluctuations—

Numbers.		MAIN HEAD II.—			
1929-30.	1930-31.	Accounts, 1923-24. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
					Brought forward .
		16,43,615	16,83,410	17,22,000	17,34,240
SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS— <i>contd.</i>					
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 . . . . .
			1,33,560		1,36,000
7	7				(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .
			15,600		15,600
28	28				(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . . . .
			11,780		12,010
					(4) Money compensation in lieu of rations . . . . .
			900		840
					(5) Kit and clothing allowances . . . . .
			1,380		1,380
					(6) Incidental and Miscellaneous expenses and allowances . . . . .
			19,680		19,300
TOTAL MINOR HEAD (f) .		1,80,450	1,82,900	1,83,000	1,85,130
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 . . . . .
			1,23,950		1,30,200
10	10				(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .
			28,000		28,000
48	48				(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .
			11,920		12,000
					(4) Money compensation in lieu of rations . . . . .
			400		240
					(5) Kit and clothing allowances . . . . .
			1,740		1,710
					(6) Incidental and miscellaneous expenses and allowances . . . . .
			5,000		5,000
TOTAL MINOR HEAD (g)		1,74,403	1,71,010	1,71,000	1,77,150
Carried over .		20,03,477	20,36,320	20,76,000	20,96,520



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

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

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

The annual out-turn of students is 72 British officers.

Budget, 1930-31 compared with Budget, 1929-30 Variation is small.

*Minor Head (g).*—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established to :—

- (a) instruct artillery officers, warrant officers and non-commissioned officers, in practical gunnery, practical care of equipment and as instructors in these subjects.
- (b) provide the gunnery staff for the various practice camps.
- (c) carry out experiments in connection with gunnery problems, equipment, ammunition, etc. peculiar to India.
- (d) supply Brigadiers, R. A., and Artillery units with information on drill, equipment, etc.
- (e) carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the School is British officers 93, British other ranks 100, Indian officers and other ranks 63.

The increase of Rs. '06 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to larger provision made under pay and allowances of officers due to fluctuation in rates.

Numbers.		MAIN HEAD 11.—			
1929-30.	1930-31.	Accounts, 1929-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30- Rs.	Budget Estimate, 1930-31. Rs.
		20,03,477	20,36,320	20,76,000	20,96,520
Brought forward .					
<b>SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd.</b>					
<b>MINOR HEAD (h)—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR.</b>					
Detailed heads—					
7	7				
			80,580		85,000
49	49				
			1,06,880		1,04,870
15	15				
			2,930		2,930
			630		600
			6,140		5,510
			7,140		7,740
TOTAL MINOR HEAD (h).		1,94,566	2,04,300	2,04,000	2,06,650
<b>MINOR HEAD (i)—ARMY SIGNAL SCHOOL, POONA.</b>					
Detailed heads—					
6	6				
			73,200		73,200
13	13				
			32,250		32,250
40	38				
			14,830		15,880
			30		60
			1,970		2,000
			6,800		7,440
TOTAL MINOR HEAD (i).		1,21,483	1,28,880	1,29,000	1,30,830
Carried over .		23,19,526	23,69,500	24,09,000	24,34,000

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Minor Head (h).*—The Royal Tank Corps School is designed for the following objects :—

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

The annual out-turn of students is British officers 66, British other ranks 162.

The increase of Rs. '03 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to fluctuation in rates of pay and allowances of officers and British soldiers.

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

The annual out-turn of students is British officers 84, British other ranks 102, and Indian other ranks 215.

Budget, 1930-31 compared with Budget, 1929-30—Variation is small which is due to increase in pay and allowances of Indian officers and all other ranks, etc., due to ordinary fluctuations.

## MILITARY SERVICES ESTIMATES

## MAIN HEAD II.—

Numbers.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 1930- 30. 31.	Rs.	Rs.	Rs.	Rs.
Brought forward .	23,19,526	23,69,500	24,09,000	24,34,000

SUB-HEAD A (i).—EDUCATIONAL  
AND INSTRUCTIONAL ESTAB-  
LISHMENTS—*concl'd.*

## MINOR HEAD (j)—MISCELLANEOUS.

## Detailed heads—

(1) Annual training grant		6,12,000		6,10,500 1,00,000
(2) Grant for purchase of field firing stores .		12,500		12,500
(3) Artillery target grant.		24,000		21,000
(4) Assault-at-arms grant		9,000		9,000
<b>TOTAL MINOR HEAD (j).</b>	<b>6,64,749</b>	<b>6,57,500</b>	<b>6,58,000</b>	<b>7,56,000</b>
<b>TOTAL SUB-HEAD A (i) .</b>	<b>29,84,275</b>	<b>30,27,000</b>	<b>30,67,000</b>	<b>31,90,000</b>

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**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 manoeuvres, training camps, also staff and regimental exercises and training conferences.

The increase of Rs. '99 lakh in Budget, 1930-31, as compared with Budget, 1929-30 is due mainly to cost of new measures (1'00 lakh) partly counterbalanced by decrease ('01) due to ordinary fluctuations.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget <sup>n</sup>	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
SUB-HEAD A (ii).—ARMY EDUCA- TION.					
UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.					
MINOR HEAD (a) SUPERVISING AND INS- PECTING STAFF.					
(i) <i>Army Headquarters.</i>					
Detailed head—					
2	2	(1) Pay and allowances of establishments . . .	6,870		7,100
TOTAL (a) (i)			6,870		7,100
(ii) <i>Commands.</i>					
Detailed heads—					
4	4	(2) Pay and allowances of officers with King's Commission . . .	76,080		73,030
8	8	(3) Pay and allowances (including messing allow- ance) of British soldiers.	16,190		16,000
4	4	(4) Pay and allowances (including money allow- ances) of Indian officers and soldiers . . .	15,390		15,380
		(5) Money compensation in lieu of rations . . .	120		120
		(6) Kit and clothing allow- ances . . .	1,100		1,400
		(7) Incidental and miscel- laneous expenses . . .	160		220
TOTAL (a) (ii)			1,09,040		1,08,900
(iii) <i>Districts.</i>					
Detailed heads—					
11	12	(8) Pay and allowances of officers with King's Commission . . .	1,32,080		1,27,000
11	14	(9) Pay and allowances (including messing allow- ance) of British soldiers.	17,160		18,550
		(10) Money compensation in lieu of rations . . .	260		300
		(11) Kit and clothing allowances . . .	830		950
		(12) Incidental and mis- cellaneous expenses . . .	160		200
TOTAL (a) (iii)			1,50,520		1,47,000
TOTAL MINOR HEAD (a)			2,87,884	2,66,430	2,63,000
Carried over			2,87,884	2,66,430	2,63,000

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**ADMINISTRATIVE SERVICES—contd.**

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

Budget, 1930-31 is less than Budget, 1929-30 by Rs. 03 lakh due mainly to fluctuation in rates of pay and allowances of officers.

Numbers.		MAIN HEAD I —				
1929-30.	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	
		Brought forward .	2,87,884	2,66,439	2,66,000	2,63,000
<b>SUB-HEAD A (ii).—ARMY EDUCATION—contd.</b>						
<b>MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.</b>						
Detailed heads—						
21	21	(1) Pay and allowances of officers with King's Commission . . . .		1,46,240		1,30,000
118	118	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .		4,41,350		4,55,000
116	116	(3) Pay and allowances of school mistresses and pupil teachers . . . .		3,57,090		3,95,000
		(4) Money compensation in lieu of rations . . . .		1,400		1,190
		(5) Kit and clothing allowances . . . . .		13,070		13,650
		(6) Educational Training grant. . . . .		1,57,600		1,63,000
		(7) Incidental and miscellaneous expenses . . . .		17,740		18,000
		(8) Grant for conveyance of children to schools . . . .		33,130		{ 33,160 6,300
		<b>TOTAL MINOR HEAD (b)</b>	<b>11,44,093</b>	<b>11,69,220</b>	<b>11,68,000</b>	<b>12,15,800</b>
<b>MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.—</b>						
Detailed heads—						
35	35	(1) Pay and allowances of schoolmasters . . . .		7,740		8,400
		(2) Educational Training grant. . . . .		{ 72,870 8,360		76,600
		(3) Incidental and miscellaneous expenses . . . .		6,730		5,000
		<b>TOTAL MINOR HEAD (c)</b>	<b>90,038</b>	<b>95,750</b>	<b>99,000</b>	<b>90,000</b>
		Carried over . . . .	15,22,015	15,30,400	15,30,000	15,68,800



ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

The increase of Rs. 48 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to:—

	In lakhs of Rs.
(i) Increased provision under pay and allowances of British soldiers due to fluctuation in rates . . . . .	13
(ii) Larger provision under pay and allowances of school mistresses and pupil teachers recruited from United Kingdom. . . . .	38
(iii) Increase under Educational Training Grant . . . . .	06
(iv) Cost of new measures . . . . .	07
(v) Less provision for pay and allowances of officers based on past actuals . . . . .	—16
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*Minor Head (c).*—Garrison, Regimental and Detachment Schools for Indian troops.—Education of the Indian soldier is imparted on the same principle as that stated above.

Budget, 1930-31 is less than Budget, 1929-30 by Rs. 06 lakh due mainly to smaller provision for Educational Training Grant.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget	
1929.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	15,22,015	15,30,400	15,30,000	15,68,800
<b>SUB-HEAD A (ii).—ARMY EDUCATION—contd.</b>						
<b>MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM.</b>						
(i) Headquarters.						
Detailed heads—						
3	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .		55,040		52,660
6	7	(2) Pay and allowances (including messing allowance) of British soldiers . . . . .		9,450		16,020
7	7	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .		7,270		7,340
		(4) Money compensation in lieu of rations . . . . .		120		120
		(5) Kit and clothing allowances . . . . .		740		640
		(6) Incidental and miscellaneous expenses and allowances . . . . .		15,350		15,350
		TOTAL (d) (i) . . . . .		87,970		92,130
(ii) BRITISH WING						
Detailed heads—						
5	5	(1) Pay and allowances of officers with King's Commission . . . . .		67,260		69,420
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .		3,930		3,800
25	25	(3) Pay and allowances of clerks and all other establishments . . . . .		7,290		7,640
		(4) Money compensation in lieu of rations . . . . .		—		—
		(5) Kit and clothing allowances . . . . .		110		110
		TOTAL (d) (ii) . . . . .		78,580		80,970
		Carried over . . . . .		1,66,550		1,73,100
			15,22,015	15,30,400	15,30,000	15,68,800

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

*Minor Head (d).*—The Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian troops, and to give British and Indian officers such instruction as is necessary to enable them to supervise educational training in their units. In 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 School mistresses with a view to bringing their knowledge up to date and to adopting the organisation of educational training to the requirements of Indian conditions. Probationers for the Army Educational Corps also undergo courses at the School prior to their transfer.

The decrease of Rs. 45 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due mainly to smaller provision under Incidental and Miscellaneous expenses under (iv) special wing owing to transfer of provision of stores which was hitherto made under this head to Head V.—Purchase and sale of Stores, etc.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930 31.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	15,22,015	15,30,400	15,30,000	15,83,800
SUB-HEAD A (ii)—ARMY EDUCATION— <i>contd.</i>			1,66,550		1,73,100
MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM— <i>contd.</i>					
(iii) INDIAN WING—					
Detailed heads—					
5	5 (1) Pay and allowances of officers with King's Commission . . . . .		60,640		60,780
..	.. (2) Extra duty pay to British Non-Commissioned officers . . . . .				1,640
65	62 (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .		42,170		40,520
	(4) Money compensation in lieu of rations . . . . .		..		..
	(5) Kit and clothing allowances . . . . .		1,360		900
	TOTAL (d) (iii) . . . . .		1,04,170		1,03,840
(iv) SPECIAL WING—					
Detailed Heads—					
4	4 (1) Pay and allowances of office rs. with King's Commissions . . . . .		58,140		62,460
10	10 (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .		27,840		22,160
27	26 (3) Pay and allowances including money allowances of Indian ranks including clerks and other establishments . . . . .		9,180		9,060
	(4) Money compensation in lieu of rations . . . . .		..		80
	(5) Kit and clothing allowances . . . . .		2,150		2,000
	(6) Incidental and miscellaneous expenses and allowances . . . . .		53,000		3,000
	TOTAL (d) (iv) . . . . .		1,50,110		98,760
TOTAL MINOR HEAD (d) . . . . .		3,54,107	4,20,830	3,71,000	3,75,700
Carried over . . . . .		18,76,122	19,51,230	19,01,000	19,44,506

FOR THE YEAR 1930-31.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD II.—			
1929-30.	1930-31.	Accounts, 1923-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward .		18,76,122	19,51,230	19,01,000	19,44,500
<b>SUB-HEAD A (ii).—ARMY EDUCATION—contd.</b>					
<b>MINOR HEAD (e).—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.</b>					
Detailed heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer . . . . .	25,640		27,430
8	8	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students . . . . .	21,550		23,080
29	27	(3) Pay and allowances of other instructional staff (including fees) . . . . .	87,330		86,760
142	169	(4) Pay and allowances of clerks and other establishments . . . . .	50,330		52,830
		(5) Money compensation in lieu of rations and cost of provisions purchased locally . . . . .	87,000		87,000
		(6) Kit and clothing allowances . . . . .	680		1,000
		(7) Incidental and miscellaneous expenses and allowances . . . . .	1,06,740		1,09,140
<b>TOTAL MINOR HEAD (e)</b>		<b>3,84,845</b>	<b>3,79,620</b>	<b>3,60,000</b>	<b>3,87,240</b>
<b>MINOR HEAD (f).—LAWRENCE MILITARY SCHOOL, MURREE.</b>					
Detailed heads—					
1	1	(1) Pay and allowances of Medical officers and Medical Establishment . . . . .	5,710		4,870
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	6,360		6,720
		(3) Pay and allowances of other instructional Staff (including fees) . . . . .	..		..
		(4) Money compensation in lieu of rations . . . . .	270		270
		(5) Kit and clothing allowances . . . . .	110		110
		(6) Incidental and miscellaneous expenses and allowances . . . . .	..		..
<b>TOTAL MINOR HEAD (f)</b>		<b>11,618</b>	<b>12,450</b>	<b>12,000</b>	<b>11,970</b>
Carried over .		22,72,585	23,43,300	22,73,000	23,43,710

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**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.

The increase of Rs. 07 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to normal fluctuations.

*Minor Heads (f) and (g).*—The Lawrence Military Schools, 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 (i).*—Lawrence Military School, Murree.—Budget, 1930-31 compared with Budget, 1929-30—Variation is small.

Numbers		MAIN HEAD II.—			
1929-30.	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward .		22,72,585	23,43,300	22,73,000	23,43,710
<b>SUB-HEAD A (ii)—ARMY EDUCATION—contd.</b>					
<b>MINOR HEAD (g)—LAWRENCE MILITARY SCHOOL, A.B.C.</b>					
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		9,170	8,440
1	1	(3) Pay and allowances of other instructional staff (including fees)		6,000	6,000
		(4) Money compensation in lieu of rations		..	..
		(5) Kit and clothing allowances		340	340
		(6) Incidental and miscellaneous expenses and allowances		17,960	17,960
TOTAL MINOR HEAD (g)		29,635	33,850	34,000	32,920
<b>MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.</b>					
Detailed heads—					
2	..	(1) Pay and allowances of officers with King's Commission		22,500	..
2	2	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers		7,930	7,810
70	74	(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		80,560	87,600
16	16	(4) Pay and allowances of other instructional staff (including fees)		83,480	{ 1,00,950 8,000
		(5) Money compensation in lieu of rations		30	30
		(6) Kit and clothing allowances		240	240
Carried over .		1,94,740		2,02,830	
		23,02,220	23,76,950	23,07,000	23,76,830



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

(g) *Lawrence Military School, Abu*—Budget, 1930-31 compared with Budget, 1929-30.—Variation is small.

*Minor Head (h).*—The object of the Prince of Wales's 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 King's commissions in the Indian Army through the Royal Military Academy, Woolwich, the Royal Military College, Sandhurst, or the Royal Air Force Cadet College, Carnwell. A progressive scheme of expansion has been sanctioned under which the College will have its full complement of 120 cadets in residence in 1932.

Budget, 1930-31 compared with Budget, 1929-30.—The increase of Rs. '06 lakh is due to cost of new measures included.

Numbers.		MAIN HEAD II.—			
1929-30.	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward . . . . .		23,02,220	23,76,950	23,07,000	23,76,630
			1,94,740		2,02,630
<b>SUB-HEAD A (ii).—ARMY EDUCATION—contd.</b>					
<b>MINOR HEAD (A) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEBRA DUN—contd.</b>					
Detailed heads—					
(8) Payments on account of Medical treatment of British officers of the Superior Civil Service			2,750		1,000
(9) Incidental and miscellaneous expenses and allowances . . . . .			50,000		49,470
<b>TOTAL MINOR HEAD (A)</b>		<b>2,31,317</b>	<b>2,47,490</b>	<b>2,48,000</b>	<b>2,53,100</b>
<b>MINOR HEAD (i) KITCHENER'S COLLEGE.</b>					
Detailed heads—					
7	(1) Pay and allowances of officers with King's Commission . . . . .				1,07,000*
2	(2) Pay and allowances of British Soldiers . . . . .				4,100
87	(3) Pay and allowances of Indian officers and all other ranks including clerks and other establishments . . . . .				61,180
	(4) Money Compensation in lieu of rations . . . . .				690
	(5) Kit and clothing allowances . . . . .				1,710
	(6) Incidental and miscellaneous expenses and allowances . . . . .				9,590
<b>TOTAL MINOR HEAD (i)</b>			<b>2,81,170</b>	<b>1,77,000</b>	<b>1,87,270</b>
<b>MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.</b>					
1	1 (1) Pay and allowances of Officers with King's Commission . . . . .		10,440		10,440
46	50 (2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . . . .		29,260		29,040
4	3 (3) Pay and allowances of other instructional staff (including fees) . . . . .		3,120		2,640
	(4) Money compensation in lieu of rations . . . . .		24,940		26,060
	(5) Kit and clothing allowances . . . . .		8,940		10,220
	(6) Incidental and miscellaneous expenses and allowances . . . . .		6,720		6,400
<b>TOTAL MINOR HEAD (j)</b>		<b>75,743</b>	<b>83,220</b>	<b>83,000</b>	<b>85,700</b>
Carried over . . . . .		<b>26,09,280</b>	<b>29,83,930</b>	<b>29,15,000</b>	<b>29,02,700</b>

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

*Minor Head (i).* The Kitchner College was opened at Nowgong, Central India, on the 16th July 1929. The object of this college is to assist Commanding Officers in preparing Indian Non-Commissioned Officers for promotion to commissioned rank and in educating them and junior Indian officers up to the standard required for a platoon commander. The outturn of the College will be 152 students per annum.

The reduction of Rs. .94 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to no provision having been made for buildings.

*Minor Heads (j), (k) and (l).*—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.

The increase of Rs. .51 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to larger provision for the increased number of students and additional staff (Indian officers etc.) sanctioned for the schools and cost of new measures (.39 lakh) due to opening of the third school.

Numbers.		Accounts, 1929-29. Rs.	Budget Estimate, 1929-30. Rs.	MAIN HEAD II.—	
1929-30.	1930-31.			Revised Estimate, 1929-30. Rs.	Budget Estimate 1930-31. Rs.
30.	31.			28,15,000	29,02,700
Brought forward . . .		26,09,280	29,88,930	28,15,000	29,02,700
<b>SUB-HEAD A (iv).—ARMY EDUCATION—concl.</b>					
<b>MINOR HEAD (k)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERAL.</b>					
Detailed heads—					
1	1	(1) Pay and allowances of Officers with King's Commission . . .	10,440		10,440
44	54	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . .	30,330		35,430
3	3	(3) Pay and allowances of other instructional Staff (including fees) . . .	2,280		2,280
		(4) Money compensation in lieu of rations . . .	21,000		25,000
		(5) Kit and clothing allowances . . .	9,840		10,900
		(6) Incidental and Miscellaneous expenses and allowances . . .	6,110		6,050
<b>TOTAL MINOR HEAD (k).</b>		<b>71,588</b>	<b>80,000</b>	<b>80,000</b>	<b>90,100</b>
<b>MINOR HEAD (l)—THIRD KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL (A NEW MEASURE)</b>					
					39,000
<b>MINOR HEAD (m)—MISCELLANEOUS.</b>					
Detailed heads—					
		(1) British Army School Scholarships . . .	12,000		13,400
		(2) Books, Maps, Printing charges and technical equipment . . .	20,000		20,000
		(3) Regimental munshis . . .	54,140		57,300
		(4) Language rewards—			
		(a) for British officers and men . . .	72,180		80,420
		(b) for Indian officers and men . . .	34,620		28,000
		(5) Assistance to unattached list ranks towards the education of their children . . .	12,000		8,000
		(6) Central District, Brigade and Army Headquarters libraries . . .	16,000		15,750
7	7	(7) Pay and allowances of officers studying in China, Japan, etc. . .	60,000		60,000
		(8) Fees and allowances of examiners (including allowances to official interpreters) . . .	37,950		19,330
8	6	(9) Board of Examiners . . .	35,000		35,000
		(10) Donations, etc., to Educational Institutions . . .	2,37,180		2,34,000
<b>TOTAL MINOR HEAD (l)</b>		<b>5,61,048</b>	<b>5,91,070</b>	<b>5,91,000</b>	<b>5,71,200</b>
<b>TOTAL SUB-HEAD A (ii)</b>		<b>32,41,916</b>	<b>36,60,000</b>	<b>34,86,000</b>	<b>36,03,000</b>
<b>TOTAL SUB-HEAD A.</b>		<b>62,26,191</b>	<b>66,87,000</b>	<b>65,53,000</b>	<b>67,93,000</b>

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

*Minor Head (m).—Miscellaneous.*—Under this subhead is included the provision of funds required for the study of foreign languages by officers and the grant of rewards to officers, non-commissioned officers and men of both Services for proficiency in English (Indian officers, and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners, who conduct Indian and other oriental languages examinations are found under this subhead. It also provides for the pay and allowances of Munshis who are attached to British units.

The provision of donations to educational institutions represents chiefly the grant to the Lawrence Royal Military School, Ootacamund, and other institutions where the children of soldiers are educated.

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

Budget, 1930-31 is less than Budget, 1929-30 by Rs. 20 lakhs. The decrease is mainly due to smaller provision for fees and allowances of examiners Rs. 18 lakh and other variations net Rs. 02 lakh.

## MAIN HEAD II.—

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS.</b>						
<b>UNDER CONTROL OF THE QUARTER- MASTER GENERAL.</b>						
<b>MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.</b>						
Detailed heads—						
118	118	(1) Pay and allowances (in- cluding syce, forage and other allowances) of officers with King's Commission . . . . .		18,05,690		19,50,000
349	348	(2) Pay and allowances of Departmental offi- cers and British Sol- diers (including messing allowance and allow- ances for families) . . . . .		15,08,900		14,50,000
757	761	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including Indian clerks, store keepers and checkers. . . . .		7,46,000		7,50,000
1,722 } 251 }	1,722 } 251 }	(4) Pay and allowances of followers . . . . .		3,52,000 { 10,150		3,60,000
		(5) Temporary labour . . . . .		2,84,340		2,50,000
		(6) Money compensation in lieu of rations to Bri- tish Troops . . . . .		21,000		20,000
		(7) Money compensation in lieu of rations to Indian troops and fol- lowers . . . . .		8,000		2,500
		(8) Kit and clothing al- lowances to British Troops . . . . .		29,320		36,000
		(9) Kit and clothing al- lowances to Indian troops and followers . . . . .		10,040		12,000
		(10) Caretaking and Cus- tody . . . . .		61,000		72,000
		(11) Incidental and mis- cellaneous expenses . . . . .		2,05,560		1,51,500
		(12) Loss of cash . . . . .		--		--
		(13) Charges on account of repairs, additions, alterations, etc. of buildings in charge of I. A. S. C. . . . .		--		--
		(14) Deduct—Probable sav- ings . . . . .		--		--
<b>TOTAL (a) . . . . .</b>			<b>51,72,063</b>	<b>50,42,000</b>	<b>50,72,000</b>	<b>50,54,000</b>
<b>Carried over . . . . .</b>			<b>51,72,063</b>	<b>50,42,000</b>	<b>50,72,000</b>	<b>50,54,000</b>

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.

*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.

*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 turn over 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. Budget, 1930-31 is more than Budget, 1929-30 by Rs. 12 lakh due to:—

	In lakhs of Rs.	
<i>Increases.—</i>		
(1) Increase in pay charges (Net) . . . . .	87	
(2) Increase in kit and clothing allowances . . . . .	00	
(3) Other variations (Net) . . . . .	11	
	107	
<i>Decreases.—</i>		
(4) Reduction in temporary labour . . . . .	34	
(5) Reduction in money compensation in lieu of rations . . . . .	07	
(6) Smaller incidental and miscellaneous expenses chiefly due to free issues of I. A. S. C. and I. A. O. C. stores . . . . .	54	
	95	
	12	

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate.	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		51,72,063	50,42,000	50,72,000	50,54,000
<b>SUB-HEAD B.—INDIAN ARMY SER-</b>					
<b>VICE CORPS—cont.</b>					
<b>MINOR HEAD (b)—I. A. S. C. RECORD</b>					
<b>OFFICE.</b>					
Detailed heads—					
5	5	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Civilian Officers . . . . .	66,590		74,540
	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .			16,460
65	65	(3) Pay and allowances of clerks and other establishments . . . . .	56,410		65,360
		(4) Kit and Clothing allowances to British Troops . . . . .			450
		(5) Money Compensation in lieu of rations to British Troops . . . . .			340
		(6) Incidental and miscellaneous expenses . . . . .	9,000		8,000
<b>TOTAL MINOR HEAD (b).</b>		<b>1,32,341</b>	<b>1,32,000</b>	<b>1,60,000</b>	<b>1,65,150</b>
<b>MINOR HEAD (c)—I. A. S. C. TRAINING</b>					
<b>ESTABLISHMENT.</b>					
Detailed heads—					
4	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	81,170		84,660
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	5,720		5,720
7	7	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishment . . . . .	2,510		2,580
		(4) Incidental and miscellaneous expenses and allowances . . . . .	1,600		1,280
<b>TOTAL MINOR HEAD (c).</b>		<b>90,310</b>	<b>91,000</b>	<b>86,000</b>	<b>94,240</b>
Carried over .		53,94,714	52,65,000	53,18,000	53,13,390



**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, 1930-31 is more than Budget, 1929-30 by Rs. .33 lakh chiefly due to :—

	In lakhs of Rs.
(a) Provision for four months pay and allowances of the leave reserve-officers . . . . .	.04
(b) Employment of four British other ranks for the newly opened British section . . . . .	.17
(c) Increase in pay and allowances of officers and clerks . . . . .	.13
(d) Reduction in Incidental and Miscellaneous expenses . . . . .	— .01
	.33

*Minor Head (c)*—The Indian Army Service Corps training establishment is located at Kawalpudi. The purpose of the school is to train junior officers and non-commissioned officers on duties of the I. A. S. C. and to provide for a refresher course for senior officers and warrants officers.

The increase of Rs. .03 lakh in Budget 1930-31 as compared with Budget 1929-30 is due to increase in pay and allowances of officers.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30,	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		53,94,714	52,65,000	53,18,000	53,13,390
<hr/>					
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS— <i>contd.</i>					
MINOR HEAD (d)—SCHOOL OF COOKERY.					
Detailed heads—					
1	1	(1) Pay and allowances of officers with King's Commission . . . . .	13,680		13,380
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	14,820		14,300
5	5	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments . . . . .	1,550		1,630
		(4) Money compensation in lieu of rations . . . . .	190		100
		(5) Kit and clothing allowances . . . . .	450		450
		(6) Incidental and miscellaneous expenses and allowances . . . . .	3,510		3,440
TOTAL MINOR HEAD (d).		31,067	34,000	31,000	33,300
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Carried over .		54,25,781	52,99,000	53,49,000	53,46,690
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**ADMINISTRATIVE SERVICES—contd.**

**EXPLANATIONS.**

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

Budget, 1930-31 compared with Budget, 1929-30.—Variation is small.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930-	1929-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		54,25,781	52,99,000	53,49,000	53,46,690
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>					
<b>MINOR HEAD (c)—ANIMAL TRANSPORT.</b>					
Detailed heads—					
73	60	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	9,69,710		{ 7,77,500 —12,500
76	49	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	3,46,130		{ 2,47,500 —4,500
171	156	3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists) . . . . .	{ 31,96,860 53,780		{ 30,29,000 —57,000
13,567	11,271				
140	123				
1,075	813				
4,750	1,969				
974	807	4. Pay and allowances (including money allowances) of followers . . . . .	1,83,960		{ 1,88,000 —4,000
		5. Money compensation in lieu of rations to British troops . . . . .	4,420		4,000
		6. Money compensation in lieu of rations to Indian troops and followers . . . . .	29,040		{ 33,000 —4,000
		7. Kit and clothing allowances for British troops . . . . .	{ 7,370 1,290		{ 6,100 —100
		8. Kit and clothing allowances for Indian troops and followers . . . . .	4,73,640		{ 4,42,000 —9,000 23,500 —500
		9. Incidental expenses . . . . .	36,510		
		10. Contract and miscellaneous allowances . . . . .	30,990		{ 22,500 —500
		11. <i>Deduct</i> —Credits for services rendered by Government Transport to M. E. S. and R. A. F. . . . .	12,000		12,000
		12. <i>Deduct</i> .—Probable savings . . . . .	..		..
<b>TOTAL MINOR HEAD (c).</b>		<b>56,85,077</b>	<b>53,21,000</b>	<b>52,14,000</b>	<b>46,69,000</b>
Carried over .		1,11,10,858	1,06,20,000	1,05,63,000	1,00,15,690

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Minor Head (e)—Animal Transport.*—The Animal Transport consists of the following:—

- (a) 12 Animal Transport Companies (Mule) for 1st Line of Infantry Bridges.
- (b) 4 Animal Transport Companies (Mule) for 1st Line of Divisional Troops.
- (c) 2 Animal Transport Companies (Mule) (Higher Establishment)—Reserve Pack Companies for 1st Division.
- (d) 16 Animal Transport Companies (Mule) for Covering Troops.
- (e) 1 Animal Transport Company (Mule) for Covering Troops.
- (f) 2 Animal Transport Companies (Mule) (Lower Establishment) for Reserve Pack Companies.
- (g) 4 Animal Transport Companies (Camel Silladar).
- (h) 4 Animal Transport Companies (Camel Lower Establishment).
- (i) 2 Cavalry Brigade Transport Companies to be disbanded when mechanised trains for the 1st and 2nd Cavalry Brigades are formed.

In addition, there are detachments in Gilgit and two Animal Transport Training Companies (Mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are also responsible for the supply of personnel or reinforcements to animal transport units and the training of reservists.

The units mentioned at (e), (f) and (h) are 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.

3. Budget, 1930-31 is less than Budget, 1929-30 by Rs. 6.52 lakhs which is due to the re-organisation of the animal transport units as a result of the mechanisation of other units.

## MAIN HEAD II.—

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,11,10,858	1,06,20,000	1,05,63,000	1,00,15,690
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>						
<b>MINOR HEAD (f)—MECHANICAL TRANSPORT UNITS.</b>						
Detailed heads—						
73	96	1. Pay and allowances of officers with King's Commissions . . . . .		10,15,660		{ 11,60,400
175	235	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and Anglo-Indians . . . . .		5,27,540		{ 7,01,000
37	57	3. Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store-keepers, artificers and reservists . . . . .		{ 19,48,830		{ 20,51,000
1,531	2,611			{ 1,36,590		{ 57,330
108	180	4. Pay and allowances (including money allowances) of followers . . . . .		60,100		{ 78,500
557	832	5. Money compensation in lieu of rations to British troops . . . . .		3,600		{ 2,200
2,588	2,588	6. Money compensation in lieu of rations to Indian troops and followers . . . . .		8,000		6,000
		7. Kit and clothing allowances for British troops . . . . .		20,800		{ 23,600
		8. Kit and clothing allowances for Indian troops and followers . . . . .		{ 1,15,000		{ 1,32,000
		9. Gratuities to British troops on transfer to Army Reserve . . . . .		{ —80		{ 4,760
		10. Deferred pay to Indian troops . . . . .		160		200
		11. Incidental expenses . . . . .		4,980		16,000
		12. Contract and miscellaneous allowances . . . . .		20,570		{ 26,800
		13. Deduct—Credits for services rendered by Government Transport to M. E. S. and R. A. F. . . . .		43,250		{ 750
						{ 41,900
				5,000		{ 1,520
		14. Deduct—Probable savings . . . . .		..		..
TOTAL MINOR HEAD (f).			34,33,872	39,00,000	34,15,000	43,57,370
Carried over .			1,45,44,730	1,45,20,000	1,39,78,000	1,43,73,060

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

*Minor Head (f).—Mechanical Transport.*—The Mechanical Transport Service, Indian Army Service Corps will consist, in peace, of the following :—

- (i) 11 Mechanical Transport Companies equipped with 30-cwt and 3-ton four or six-wheeled lorries (consisting of 11 Headquarters, 30 higher establishments, 5 lower establishments and 10 cadre sections).
- (ii) 1 Higher Establishment Independent Section equipped with 30-cwt. six-wheeled lorries.
- (iii) 6 M. T. Companies for Motor Ambulance Convoys (consisting of 6 headquarters, 1 higher establishment and 11 lower establishment sections).
- (iv) 4 M. T. Companies (Mobile Repair Units).
- (v) Technical Inspectorate of Mechanical Transport.
- (vi) 1 Central M. T. Stores Depot.
- (vii) 1 Mechanical Transport Depot.
- (viii) 1 Vehicle Reception Depot (M. T.).
- (ix) 1 Heavy Repair Shop (M. T.), Class I.
- (x) 3 Heavy Repair Shops (M. T.), Class II.
- (xi) The Bannu Workshop Section.

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 and Quetta, 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. There is also a small workshop at Bannu.

3. The training of M. T. drivers is carried out at the Mechanical Transport Depot at Chaklala where about 1,000 drivers are trained every year. The Mechanical Transport Depot also trains British officers and other ranks in "road" duties.

4. The Mechanical Transport units employed in Waziristan are fully employed owing to the abnormal conditions in that area. The use of other higher or lower establishment sections is restricted and cadre sections are chiefly used for the training of driver reservists and are intended for use on mobilization.

5. The issue of petrol and lubricants is regulated by fixed scales based on mileage.

6. The increase of Rs. 4.57 lakhs in Budget, 1930-31 as compared with Budget, 1929-30 is due to the formation of 3 additional headquarters and 17 Higher Establishment Sections in connection with the 1929-30 programme for the mechanisation of transport units (Rs. 3.36 lakhs) and Rs. 1.21 lakhs for further mechanisation in 1930-31.

## MAIN HEAD II -

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,45,44,730	1,45,20,000	1,39,78,000	1,43,75,060
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>					
<b>MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.</b>					
Detailed heads—					
500.	500	(1) Pay and allowances (including messing and money allowances) of students . . . .	71,550		1,10,000
10	10	(2) Pay and allowances of officers with King's Commission . . . .	1,18,880		1,37,000
14	14	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .	46,000		67,400
147	147	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments .	{ 95,430 { 3,120		1,29,000
33	33	(5) Pay and allowances (including money allowances) of followers .	6,800		6,060
		(6) Money compensation in lieu of rations .	1,500		1,200
		(7) Kit and clothing allowances . . . .	23,200		37,000
		(8) Gratuities to British troops on transfer to Army Reserve . . . .	..		..
		(9) Deferred pay to Indian troops . . . .	200		500
		(10) Incidental and miscellaneous expenses and allowances . . . .	7,100		7,740
TOTAL MINOR HEAD (g).		3,51,537	3,74,000	5,08,000	4,95,900
Carried over		1,48,96,267	1,48,94,000	1,44,86,000	1,48,68,960



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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (g).—Mechanical Transport Depot.*—British officers and other ranks are trained at the Mechanical Transport Depot in "road" duties. Training of Mechanical Transport drivers is also carried out at the depot.

The increase of Rs 1.22 lakhs in Budget, 1930-31 as compared with Budget, 1929-30 is based on actuals.

## MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,48,96,267	1,48,94,000	1,44,86,000	1,48,68,960

SUB-HEAD B—INDIAN ARMY SERVICE CORPS--*contd.*

## MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.

## Detailed heads—

4	4	(1) Pay and allowances of officers with King's Commission . . . . .		56,980		74,800
29	32	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .		1,40,410		{ 1,52,090 3,050
151	158	(3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, storekeepers and artificers . . . . .		1,77,800		{ 1,79,060 2,050
115	..	(4) Pay and allowances of followers . . . . .		23,140		40,000
		(5) Temporary labour . . . . .		22,000		--
		(6) Money compensation in lieu of rations . . . . .		--		200
		(7) Kit and clothing allowances . . . . .		3,960		{ 3,050 80
		(8) Gratuities to British troops on transfer to Army Reserve . . . . .		--		--
		(9) Deferred pay to Indian troops . . . . .		200		200
		(10) Incidental and miscellaneous expenses . . . . .		14,510		14,500
TOTAL MINOR HEAD (h)			4,58,466	4,48,000	4,40,000	4,60,980
Carried over		1,53,54,733	1,53,42,000	1,49,26,000	1,53,38,940	

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Minor Head (h).—Central Mechanical Transport Stores Depot, Chaklala, deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all Mechanical Transport vehicles including armoured cars. The Depot is also responsible for the preparation of specification and compilation of drawings of spare parts, etc.*

Budget, 1930-31 is more than Budget, 1929-30 by Rs. .22 lakh which is due mainly to:—

	In lakhs of Rs.
(1) Increase in pay and allowances of officers . . . . .	.18
(2) Increase in pay and allowances of British soldiers and other establishments due to increased establishments sanctioned consequent on the progress of mechanisation . . . . .	.04
(3) Cost of new measures . . . . .	.05
(4) Savings due to substitution of permanent followers in place of temporary labour . . . . .	.05
	.22

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,53,54,733	1,53,42,000	1,49,26,000	1,53,38,940

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

## MINOR HEAD (i)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.

## Detailed heads—

11	11	(1) Pay and allowances of officers with King's Commission . . . . .		1,57,330	1,32,100
32	32	(2) Pay and allowances (including money allowances) of clerical and other Indian establishments . . . . .		35,890	39,000
		(3) Money compensation in lieu of rations . . . . .		40	70
		(4) Kit and clothing allowances . . . . .		750	650
		(5) Gratuities to British troops on transfer to Army Reserve . . . . .		..	..
		(6) Deferred pay to Indian troops . . . . .		..	80
		(7) Incidental and miscellaneous expenses . . . . .		4,000	4,000
TOTAL MINOR HEAD (i)		1,43,264	1,38,000	1,73,000	1,75,900
Carried over		1,54,97,997	1,55,40,000	1,50,99,000	1,55,14,840

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**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, 1930-31 is less than Budget, 1929-30 by Rs. .22 lakh due mainly to anticipated reduction in the pay and allowances of officers (.25) counterbalanced partly by increase in the cost of clerical and other establishment (.03).

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Ra.	Ra.	Ra.	Ra.
Brought forward		1,54,97,997	1,55,40,000	1,50,99,000	1,53,14,840

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

## MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS.

## Detailed heads—

13	20	(1) Pay and allowances of officers with King's Commission . . . . .	2,40,500	{	2,80,000 4,630	
112	115	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks . . . . .	3,89,610	{	4,51,000 9,130	
47	47	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks . . . . .	34,260		49,000	
856	976	(4) Pay and allowances of Indian artificers . . . . .	10,60,460	{	10,60,000 23,820	
306	338	(5) Pay and allowances of clerical and menial establishments . . . . .	{	1,54,570 —10,670	{	1,76,000 2,970
		(6) Temporary labour . . . . .	65,000		65,000	
		(7) Money compensation in lieu of rations . . . . .	420		400	
		(8) Kit and clothing allowances . . . . .	{	49,570 —980	{	43,700 950
		(9) Gratuities to British troops on transfer to Army Reserve . . . . .	--		--	
		(10) Deferred pay to Indian troops . . . . .	200		900	
		(11) Incidental and miscellaneous expenses . . . . .	23,000		23,000	
TOTAL MINOR HEAD (j) . . . . .		18,11,060	20,06,000	20,11,000	21,09,500	
Carried over . . . . .		1,73,09,057	1,75,46,000	1,71,10,000	1,77,14,340	

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

*Minor Head (j).—Mechanical Transport Workshops.*—Major repairs including complete overhauls are undertaken in these workshops.

The increase of Rs. 1·93 lakhs in Budget, 1930-31 as compared with Budget, 1929-30 is due mainly to increased establishment sanctioned in connection with the mechanisation programme relating to transport units.

## MAIN HEAD II—

Numbers.			Accounts,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate,	Estimate,	Estimate,
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,73,09,057	1,75,46,000	1,71,10,000	1,77,14,340
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>						
<b>HEAD (k) M. T. VEHICLE RECEPTION DEPOT.</b>						
(New measure).						
Detailed heads—						
2	2	(1) Pay and allowances of officers with King's Commission . . . . .		28,230		33,100
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks . . . . .		16,530		19,000
33	33	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks . . . . .		10,630		11,640
4	19	(4) Pay and allowances of Indian Artificers . . . . .		4,200		19,000
12	12	(5) Pay and allowances of clerical and menial establishments . . . . .		6,570		6,630
		(6) Temporary labour . . . . .		..		(a)3,000
		(7) Compensation in lieu of ration . . . . .		..		200
		(8) Kit and Clothing allowances . . . . .		2,110		2,600
		(9) Gratuity to British Troops on transfer to Army Reserve . . . . .		--		--
		(10) Deferred pay to Indian troops . . . . .		..		200
		(11) Incidental and miscellaneous expenses . . . . .		2,400		3,700
<b>TOTAL MINOR HEAD (k) .</b>			<b>..</b>	<b>71,000</b>	<b>35,000</b>	<b>99,160</b>
Minor Head (l) Military Launches . . . . .					2,37,000	2,06,500
<b>TOTAL SUB-HEAD B</b>			<b>1,73,09,057</b>	<b>1,78,17,000</b>	<b>1,73,82,000</b>	<b>1,81,13,000</b>

(a) A new measure.



**ADMINISTRATIVE SERVICE—contd.****EXPLANATIONS.**

*Minor Head (k) M. T. Vehicles Reception Depot* deals with the receipt and issue to units of vehicles imported from the United Kingdom or received for heavy repairs from other units in India. The Depot also looks after mobilization reserve of M. T. Vehicles.

Budget, 1930-31 is more than Budget, 1929-30 by Rs. 28 lakh due mainly to :—

	In lakhs of Rs.
1. Increase in pay and allowances of officers and establishment . . . . .	08
2. Increase in pay and allowances of artificers due to provision for 15 additional artificers formerly employed at the Heavy Re- pair Shop (M. T.) Class I . . . . .	15
3. Increases under other items . . . . .	02
4. Cost of new measures . . . . .	03
	28

*Minor Head (l).—Military launches* : Provision for this expenditure in 1929-30 was under Head VII A. (k).

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate.
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.</b>					
<b>UNDER CONTROL OF THE QUARTER MASTER GENERAL.</b>					
<b>MINOR HEAD (a) (i)—REMOUNT DEPOTS.</b>					
Detailed heads—					
18	18	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .	2,90,000		2,66,370
26	25	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	1,46,000		1,27,480
196	196	(3) Pay and allowances (including money allowances) of Remount squadron . . . . .	64,310		56,000
2,086	2,027	(4) Pay and allowances of stable and other establishments . . . . .	3,85,760		3,83,420
--	--	(5) Pay of temporary establishments including daily labour . . . . .	{ 3,19,910 { 11,820		{ 3,25,180 { 7,410
70	79	(6) Pay and allowances of clerical and menial establishments . . . . .	41,070		42,940
		(7) Money compensation in lieu of rations . . . . .	3,760		5,490
		(8) Kit and clothing allowances . . . . .	15,800		15,330
		(9) Cattle gear and miscellaneous stores purchased by Depots . . . . .	{ 1,68,470 { —1,650		{ 1,63,900 { 4,120
		(10) Repair to Kachha buildings, roads, drains, etc. . . . .	65,000		62,410
		(11) Maintenance of buildings . . . . .	..		91,000
		(12) Incidental and miscellaneous expenses . . . . .	38,750		{ 48,490 { 5,100
		(13) Loss of cash . . . . .			
<b>TOTAL MINOR HEAD (a) (i)</b>		<b>15,52,218</b>	<b>15,49,000</b>		<b>16,04,630</b>
<b>Carried over</b>		<b>15,52,218</b>	<b>15,49,000</b>		<b>16,04,630</b>

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

The Army Remount Department is responsible for the supply of all classes of animals to the Army in India. Animals including a few horses and certain types of mules are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 351 horses and 236 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, viz., one at Mona (Punjab) for the production of donkey stallions and one at Ahmednagar (Deccan) for the breeding of horse stallions,

3. Mules, camels and bullocks according to requirements and about fifty full grown country bred horses and twenty arabs are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depots at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 400 full grown mules.

4. As the full requirements of the Army in India (about 3,000 horses and 2,500 mules) cannot be met from the above source, about 2,400 horses, 150 light draught and 300 mountain artillery mules are imported from overseas.

5. There are three Australian remount depots, viz., at Ahmednagar (Deccan), Babugarh and Saharanpur (U. P.) where imported horses are acclimatised for about nine months before issue to the service. The authorised complement in animals of these depots is 2,499 Australian horses and 260 country-bred horses (besides which about 300 horses are boarded out to private individuals and 142 horses are maintained at the Equitation School, Saugor—these 442 horses form part of the War Reserve) and 100 young stock mules.

6. In addition to horses and mules, the Army Remount Department also maintains 1,542 bullocks for farming operations and hackery work.

7. Budget, 1930-31 is more than Budget, 1929-30 by Rs. 80 lakh. The increase is chiefly due to :—

	In lakhs of Rs.
<i>Increases.—</i>	
(i) Increments to establishments, provision for sera, vaccines, anti-malarial measures and minor causes	.25
(ii) Maintenance of pucca buildings transferred from 50 M. E. S.	1.11
(iii) Cost of new measures	.28
	1.64
<i>Decreases.—</i>	
(i) No provision being made in the Indian estimates for the leave reserve of British officers	.31
(ii) Abolition of the farming operations at the Ahmednagar Remount Depot, and anticipated shortages in establishments and other minor causes	.53
	.84
Net increase	.80

## MAIN HEAD II --

Numbers.		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
Brought forward .		15,52,218	15,49,000		16,04,630
<b>SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS— contd.</b>					
<b>MINOR HEAD (j) (ii)—CULTIVATION FARMS.</b>					
Detailed heads—					
28	32	(12) Pay and allowances of cattle and farm es- tablishments . . . . .	9,820		12,270
		(13) Pay of temporary es- tablishments including daily labour . . . . .	{ 5,11,250	{ 4,97,090	
		(14) Incidental and Mis- cellaneous expenses . . . . .	{ 8,010 1,14,920	{ 11,520 1,23,490	
TOTAL MINOR HEAD (a) (ii)		6,11,946	6,44,000		6,44,370
TOTAL MINOR HEAD (a) .		21,64,184	21,93,000		22,49,000
<b>MINOR HEAD (b)—HORSE, MULE AND DONKEY BREEDING OPERATIONS.</b>					
Detailed heads—					
15	12	(15) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	1,84,270		1,76,680
1	1	(16) Pay and allowances (including messing allowances and allowances for families) of British soldiers . . . . .	4,620		4,670
1,284	1,299	(17) Pay and allowances of clerical and other sub- ordinate establishments . . . . .	3,62,250		3,66,240
		(18) Feed of animals . . . . .	72,820		80,110
		(19) Maintenance of build- ings . . . . .	..		20,260
		(20) Incidental and mis- cellaneous expenses . . . . .	74,040		74,040
		(21) Expenditure of the sums accruing from branding and covering fees by the grant of premiums, etc., for brood mares and fillies to breeders . . . . .	16,000		16,000
		(22) Deduct Probable Sav- ings . . . . .	..		
TOTAL MINOR HEAD (b) .		6,42,510	7,14,000		7,38,600
TOTAL SUB-HEAD C .		28,06,674	29,07,000	28,28,000	29,87,000

FOR THE YEAR 1930-31.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
19 9.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD D.—ARMY VETERINARY SERVICES.</b>					
<b>UNDER CONTROL OF THE QUARTER-MASTER GENERAL.</b>					
<b>MINOR HEAD (a)—VETERINARY HOSPITALS.</b>					
Detailed heads—					
33	33	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .	4,49,020		4,49,000
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	13,650		{ 13,800 3,260
920	916	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including veterinary assistant surgeons, clerks and reservists . . . . .	{ 3,03,140 10,960		3,06,670
87	87	(4) Pay and allowances of followers . . . . .	17,520		18,800
		(5) Money compensation in lieu of rations . . . . .	1,680		2,600
		(6) Kit and clothing allowances . . . . .	30,250		30,800
		(7) Incidental and miscellaneous expenses . . . . .	26,780		25,070
<b>TOTAL MINOR HEAD (a).</b>		<b>8,28,364</b>	<b>8,53,000</b>	<b>8,36,000</b>	<b>8,50,000</b>
Carried over . . . . .		8,28,364	8,53,000	8,36,000	8,50,000

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

*Minor Head (a) Veterinary Hospitals.*—The Army Veterinary Services are responsible for the welfare of the animals of the Army, including those of Remount Depots and Military Farms Department, about 82,000 in number, and for the promotion of efficiency by preventing and reducing wastage amongst them. The organisation consists of 30 veterinary hospitals, Class I, 17 veterinary hospitals, Class II, 25 branch veterinary hospitals, 10 sick lines and 12 Indian Army Veterinary Corps Sections of personnel posted to veterinary hospitals during peace and forming a cadre for expansion on mobilisation to provide technical personnel for all Veterinary units. All cases of sickness, with the exception of very minor ones, are treated in veterinary hospitals by trained veterinary personnel under the expert supervision of veterinary officers. The staff and establishment maintained for this purpose, including all administrative officers, are 66 British Officers (including a leave reserve of 5), 4 British other ranks, 132 veterinary assistant surgeons, 764 Indian other ranks (including 222 reservists) and 87 followers, Class I. The percentage of animals treated in veterinary hospitals is 6 in the case of horses and ponies, 2.5 in the case of mules and 7 in the case of camels.

Budget, 1930-31, is less than Budget, 1929-30 by Rs. '03 lakh which is due mainly to reduction of 4 Veterinary Assistant Surgeons. ('06 lakh) partly counterbalanced by increase on account of cost of new measures ('03 lakh).

## MAIN HEAD II.-

Numbers.		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
Brought forward		Ra. 8,28,364	Ra. 8,53,000	Ra. 8,36,000	Ra. 8,50,000
<b>SUB-HEAD D.— ARMY VETERINARY SERVICES—contd.</b>					
<b>MINOR HEAD (b)—ARMY VETERINARY SCHOOLS.</b>					
Detailed heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	41,050		38,570
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	4,460		4,460
2	2	(2) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .	1,230		1,270
		(4) Money compensation in lieu of rations . . . . .	--		--
		(5) Kit and clothing allowances . . . . .	110		110
		(6) Incidental and miscellaneous expenses and allowances . . . . .	550		590
TOTAL MINOR HEAD (b).		41,225	48,000	44,000	45,000
<b>MINOR HEAD (c)—VETERINARY RECORD OFFICE.</b>					
Detailed heads—					
		(1) Pay and allowances of officers with King's Commission . . . . .	--		--
5	5	(2) Pay and allowances of clerks and other establishments . . . . .	4,890		5,320
		(3) Incidental and miscellaneous expenses . . . . .	1,110		680
TOTAL MINOR HEAD (c)		6,203	6,000	6,000	6,000
<b>Minor head (d)—</b>					
10	11	Fees and allowances, etc. for Military Students studying at the Punjab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of the Indian Army Veterinary Corps . . . . .			
Detailed head—					
Fees and allowance, etc.			16,000		16,000
TOTAL MINOR HEAD (d)		11,756	16,000	20,000	16,000
TOTAL SUB-HEAD D.		8,87,548	9,23,000	9,06,000	9,17,000



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

*Minor Head (b).*—There are two Army Veterinary Schools located at Ambala and Poona. Their functions include the technical training of Indian Army Veterinary Corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian services in veterinary first aid and animal hygiene.

2. Budget, 1930-31, compared with Budget, 1929-30. The variation is small. Additional pay of the officer-in-charge of the Record Office has been provided under this minor head instead of under minor head (c) below.

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

*Minor Head (d).*—Represents a fresh item of recurring expenditure in consequence of the revival, with effect from October 1928, of the old system of the recruitment for employment in the Indian Army Veterinary Corps of duly qualified Veterinary Assistant Surgeons from amongst selected military pupils detailed annually to undergo courses of instruction at the Punjab Veterinary College, Lahore.

Numbers.		MAIN HEAD II.—			
1929-30.	1930-31.	Accounts, 1929-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.</b>					
<b>UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA.</b>					
<b>MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS.</b>					
Detailed heads—					
53	54	(1) Pay and allowances of officers with King's Commission	7,01,600		7,44,480
486	486	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)			
171	172	(3) Pay and allowances of Artificers (British and Indian)	{ 21,23,370 80,500		{ 21,67,320 18,850
1,758	1,756	(4) Pay and allowances (including money allowances) of Indian officers and Indian ranks, etc. (including teaching staff)	1,10,360		90,000
563	575	(5) Pay and allowances of clerical and menial establishments	{ 3,44,430 16,590		{ 3,61,190
		(6) Temporary labour (including temporary supervising and clerical establishments and Miscellaneous labour):—	5,00,400		5,09,000
		(i) Store Section etc.	11,88,780		12,34,980
		(ii) Workshops—			
		(a) Repairs to H. E. the C.-in-C's Camp equipage	7,000		10,000
		(b) Other repairs etc.	9,88,400		9,88,690
		(iii) Introduction of new stores	2,400		3,000
		(iv) Experiments and tests	600		800
		(v) Fitting up in Arsenals, Ordnance and Clothing Depots.	10,000		{ 16,860 25,000
		(vi) Repairs to and replacements of plant and machinery	15,000		10,930
		(7) Expenditure on repairs of Mathematical Instruments by the Mathematical Instruments Office	70,000		1,30,000
		(8) Money compensation in lieu of rations	19,670		25,560
		(9) Kit and clothing allowances	1,02,990		{ 1,02,500 450
42	42	(10) Caretaking and custody	29,870		34,930
		(11) Incidental and miscellaneous allowances and expenses	1,49,100		1,54,000
		Carried over	64,61,060		66,28,540

## ADMINISTRATIVE SERVICES—contd.

## EXPLANATIONS.

*Minor Head (a)—Arsenals, Ordnance Depots and Clothing Depots—*

*Arsenals and Ordnance Depots.*—There are at present 7 arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Madras, Mingaladon (Burma) and Allahabad and 6 ordnance depots at Fort William, Bombay, Agra, Drigh Road (Karachi), Lahore and Cawnpore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee and Mingaladon and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi also undertakes the receipt, washing, repair and issue of all extra issue winter clothing required by troops in the Northern Command. Equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase in England and by purchase in India through the agency of the Master General of the Ordnance in India. The Ordnance Depot, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by the Master General of the Ordnance in India by contract from local firms. Workshops are attached to arsenals and certain Ordnance Depots, where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There are 3 Clothing Depots at Quetta, Shahjahanpore and Madras. These depots are under the control of Chief Ordnance Officers acting under the Director of Ordnance Services, and the Master General of the Ordnance in India. They are maintained for retailing clothing and footgear to troops in their respective areas 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 agency of the Master General of the Ordnance in India.

3. The provision under this head is exclusive of the cost of the I. A. O. C. establishment employed at Army Headquarters and at Command and District Headquarters which amounts to Rs. 3,61,400 and Rs. 3,45,000 and is provided under Head IV A (g) Master General of Ordnance and Head IV B and C.—Command and District Headquarters respectively.

In lakhs of Rs.

Budget, 1930-31 is more than the budget, 1929-30 by Rs. '67 lakh which is chiefly due to—

*Increases:—*

(1) Increase in pay and allowances of officers with King's Commission due to higher rates of pay on account of promotion of officers, and completion of prescribed periods of service	.43
(2) Increase in pay and allowances of clerical and menial establishments due to increments of pay	.09
(3) Increased provision for temporary labour due to increased activities in workshops anticipated during 1930-31 and to heavier expenditure on account of fitting up in arsenals	.53
(4) Increased expenditure on repairs of Mathematical instruments by the M. I. Office on the basis of past actuals and with reference to contemplated conversion of 30,000 binoculars to monoculars	.60
(5) Increased expenditure on account of money compensation in lieu of rations based on actuals	.06
(6) Increased expenditure on account of care taking and custody due to additional establishment sanctioned for the Lahore Depot	.05
(7) Larger Incidental and Miscellaneous expenses and allowances due to upkeep and maintenance of Ordnance estates. This is counterbalanced by a corresponding credit under receipts. A change in the method of accounting has led to this increase	.05
(8) Smaller credit under head (15) Deduct—recoveries on account of storage charges in respect of Royal Air Force bombs held in deposit in Arsenals. The provision is the equivalent of the amount of expenditure provided on this account in Part C	.12
(9) Cost of new measures	.44

2.37

Numbers,		MAIN HEAD II.—			
		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	64,61,060		66,28,540
<b>SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—contd.</b>					
<b>UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA.</b>					
<b>MINOR HEAD (a) ARSENALS, ORDNANCE DEPÔTS AND CLOTHING DEPÔTS— concl'd.</b>					
Detailed heads—					
		(12) Pay and allowances of Medical Establishments.	15,910		13,570
		(13) Electrification of ars- enals (New Demand) . . .	1,10,530		
		(14) Loss of Cash . . .	..		
		(15) <i>Deduct</i> —Recoveries on account of storage char- ges in respect of R. A. F. bombs held in depcsit in Arsenals . . .	1,14,500		1,01,880
TOTAL MINOR HEAD (a).		63,65,877	64,73,000	63,17,000	65,40,230
<b>MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.</b>					
1	1	(1) Pay and allowances of officers with King's Commission . . .	14,750		15,780
3	3	(2) Pay and allowances of departmental officers and British soldiers (in- cluding messing allow- ance and allowances for families) . . .	21,120		18,490
5	8	(3) Pay and allowances (including money allow- ances) of Indian officers and Indian ranks . . .	1,350		1,800
5	5	(4) Pay and allowances of clerical and menial es- tablishments . . .	5,960		5,000
		(5) Money compensation in lieu of rations . . .	240		240
		(6) Kit and clothing al- lowances . . .	380		460
		(7) Incidental and miscel- laneous allowances and expenses . . . . .	4,200		6,000
TOTAL MINOR HEAD (b).		48,930	48,000	48,000	47,770
TOTAL SUB-HEAD E.—I. A. O. C. . . . .		64,14,807	65,21,000	63,65,000	65,88,000

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Pay and allowances of Departmental Officers and British soldiers based on current actuals and also on account of provision having been made for 7 armourers only the of out 15 sanctioned . . . . .	. 37
(2) Pay and allowances of artificers based on actuals . . . . .	. 20
(3) Pay and allowances on account of medical establishment . . . . .	. 03
(4) Elimination of item 13 "Electrification of Arsenals" (New Demand) provision for which has been transferred to 50-Military Engineer Services . . . . .	1. 10
	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
	1. 70
	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
Net increase . . . . .	. 67

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

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is for 84 officers and men. The estimated average number of students at the school in 1930-31 is 80 officers and men. Three courses of about 3 to 5 months' duration are held yearly.

Budget, 1930-31, compared with Budget, 1929-30.—Variation is small.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.</b>					
<b>UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.</b>					
<b>MINOR HEAD—COST OF EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.</b>					
Detailed heads—					
12	12	(1) Pay and allowances of instructional staff . . . . .	18,990		21,340
		(2) Pay and allowances (including messing and money allowances) of pupils. . . . .	(335) 66,110		(345) 77,970
		(3) Kit and clothing allowances . . . . .	6,270		5,770
		(4) Capitation payments to Provincial Governments . . . . .	99,630		1,23,060
		(5) Incidental and miscellaneous expenses and allowances . . . . .	24,000		21,860
<b>TOTAL SUB-HEAD—F. . . . .</b>		<b>1,93,681</b>	<b>2,16,000</b>	<b>2,16,000</b>	<b>2,50,000</b>

**SUB-HEAD G.—CENTRAL DISPOSALS ORGANISATION.****UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA**

## Minor heads—

	(1) Working expenses of clothing dump, Moghalpura . . . . .	14,000		11,000
<b>TOTAL SUB-HEAD—G. . . . .</b>		<b>1,64,158</b>	<b>14,000</b>	<b>11,000</b>

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Sub-Head F.—Medical Colleges and Schools.*—The provision represents the cost of education and training military medical students 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 Sub-Assistant Surgeons. They are primarily recruited for military duty, but a portion is employed in the Civil Department and is liable to be recalled to Military duty in case of emergency.

Budget, 1930-31 is more than Budget, 1929-30 by Rs. 34 lakh which is due to:—

	In lakhs of Rs.
(1) Increased provision on account of pay and allowances of pupils due to increase in numbers	.12
(2) Increased provision for capitation payments to Local Governments	.23
(3) Other items net	.1
	.34

*Sub-Head II-G.—Central Disposals Organization.*—The Central Disposals Organisation was formed in July 1926 partly at Army Headquarters and partly at Dum Dum near Calcutta to control and arrange for the utilization where possible, and otherwise, the disposal of waste material such as expended ammunition, part worn or worn tools, arms and other equipment, manufacture waste, obsolete stores and material and those surplus to the requirements of the Army in India. The experience of the past two years has shown that the Dump at Dum Dum was not a success and the Government of India, therefore, decided that the organisation should be relieved of the duties of storage and its activities should be confined to disposal. In pursuance of this decision the central dumping station located in the vacant buildings of the late Ammunition Factory, Dum Dum has been closed and an augmentation of staff for the Headquarters Organisation has been sanctioned.

2. The Central Disposals Organisation now consists of:—

- (1) Headquarters Organisation (2) a dumping station at Moghalpura for storage of surplus clothing and is controlled by the Director of Contracts under the Master General of Ordnance in India.

The Headquarters Organization 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 as may be most advantageous.

4. The functions of the Dump at Mughalpura are:—

- (a) to receive and bring on charge all clothing 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 pack and despatch stores from stocks as directed by Headquarters.

Budget, 1930-31, compared with Budget, 1929-30.—Variation is small.

## MAIN HEAD II.—

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD H.—MEDICAL SERVICES.</b>						
514	526	1. Pay and allowances (including syce, forage and other allowances) of officers . . . . .		74,22,790		{ 72,43,950 32,700
487	462	2. Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps ranks . . . . .		6,98,650		6,94,150
1,019	1,033	3. Pay and allowances of Assistant and Sub-Assistant Surgeons (including money allowances) . . . . .		{ 22,64,040 8,640		{ 25,36,950 10,800
319	323	4. Pay and allowances of nurses and matrons . . . . .		{ 10,63,220 1,260		{ 10,76,160 8,240
		5. Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps) . . . . .		{ 1,74,140 170		1,73,050
12,488	13,318	6. Pay and allowances of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . . . . .		21,34,790		20,82,400
		7. Money compensation in lieu of rations to British Troops . . . . .		5,450		5,450
		8. Money compensation in lieu of rations to Indian Troops . . . . .		4,030		9,030
		9. Kit and Clothing allowances to British Troops . . . . .		51,020		52,250
		10. Kit and Clothing allowances, to Indian Troops . . . . .		2,79,960		2,73,740
		11. Incidental and miscellaneous expenses . . . . .		4,20,580		4,55,420
		12. Charges on account of X Ray Installations . . . . .		1,10,300		43,000
		13. Contract and Miscellaneous allowances . . . . .		11,980		..*
		14. Miscellaneous expenditure incurred regimentally on account of Stores . . . . .		1,000		..*
		15. Grants for up keep of Laboratories . . . . .		..		27,710
		16. Convalescent Homes for officers . . . . .		17,000		16,000
		17. <i>Deduct</i> —Credits on account of hospital charges of R. A. F. personnel . . . . .		..		67,000
<b>TOTAL SUB-HEAD H. .</b>			<b>1,42,66,912</b>	<b>1,46,69,000</b>	<b>1,45,03,000</b>	<b>1,46,74,000</b>

\*These heads have been amalgamated with head 11.



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 9 companies, which are located at Peshawar, Rawalpindi, Lahore, Quetta, Poona, Secunderabad, Meerut, Rangoon and Lucknow. The reorganization of this Corps on a 5-company basis has recently been sanctioned and will be given effect to as accommodation becomes available. The hospitals are classified according to the strength of the garrison at each station. At present there are 23 hospitals first class, 24 second class, 45 third class, 33 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 2.9 *per cent.* of the establishment in the case of British troops, 1.55 *per cent.* in the case of Indian troops and .84 *per cent.* in the case of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the I. H. C. Companies are 242 Royal Army Medical Corps officers, 360 Indian Medical Service officers, 23 Dental officers, 415 R. A. M. C. other ranks, 39 Army Dental Corps other ranks 278 nurses, 45 matrons, 333 assistant surgeons, 695 sub-assistant surgeons, 9,045 Indian Hospital Corps personnel and 4,300 reservists. In addition 203 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 under the minor head (c) 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 reserve.

The increase of Rs. .05 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is mainly due to :—

	In lakhs of Rs.
1. Revision of pay of assistant surgeons . . . . .	1.80
2. Maintenance of certain field medical units on the N. W. F. in a mobilised state and certain other small measures . . . . .	.16
3. Cost of new measures . . . . .	.52
4. Less expenditure anticipated in respect of pay and allowances of officers and others with reference to past actuals . . . . .	—1.58
5. Less Incidental and Miscellaneous expenses due to economy . . . . .	—13
6. Recoveries of hospital charges from R. A. F. personnel . . . . .	—67
	.05

Numbers.		MAIN HEAD 'I.—			
1929-30.	1930-31.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD H.—MEDICAL SERVICES</b>					
<i>—contd.</i>					
<i>(i) Under control of the Adjutant General in India.</i>					
<b>MINOR HEAD (a)—BRITISH MILITARY HOSPITALS INCLUDING HEADQUARTERS No. 31 COY., ROYAL ARMY MEDICAL CORPS.</b>					
Detailed heads—					
254	261	(1) Pay and allowances (including syce, forage and other allowances) of officers . . . . .		38,38,350	{ 36,66,280 16,350
460	457	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks . . . . .		6,79,590	6,73,990
311	327	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances) . . . . .		12,10,680	14,86,320
259	268	(4) Pay and allowances of nurses and matrons . . . . .	{	8,93,730 1,260	{ 9,09,130 8,240
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps) . . . . .	{	1,03,230 170	96,340
		(6) Money compensation in lieu of rations to British Troops . . . . .		5,300	5,300
		(7) Kit and clothing allowances to British Troops . . . . .		50,190	51,420
		(8) Incidental and miscellaneous expenses (including washing of clothing and bedding) . . . . .		2,50,000	2,62,000
		(9) Charges on account of X-Ray Installations. . . . .		60,500	26,000
		(10) Grants for up keep of laboratories . . . . .		..	25,480
		(11) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel . . . . .		..	53,000
<b>TOTAL MINOR HEAD (a) . . . . .</b>				<b>70,93,000</b>	<b>71,73,850</b>
Carried over . . . . .				70,93,000	71,73,850

**ADMINISTRATIVE SERVICES—contd.**

Numbers.			Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929-30.	1930-31.	Brought forward .		70,93,000		71,73,850
<b>SUB-HEAD H.—MEDICAL SERVICES—contd.</b>						
<b>(i) Under control of the Adjutant General in India.</b>						
<b>MINOR HEAD (b)—INDIAN MILITARY HOSPITALS INCLUDING MOBILISED FIELD MEDICAL UNITS, ETC.</b>						
Detailed heads—						
251	255	(1) Pay and allowances (including syce, forage and other allowances) of officers . . . . .		34,12,920		{ 33,94,820 16,350
697	604	(2) Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks				
60	55	(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances) . . . . .	{	10,05,750		{ 9,89,370 10,800
		(4) Pay and allowances of nurses and matrons . . . . .		1,69,490		1,67,020
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps) . . . . .		68,010		73,810
		(6) Money compensation in lieu of rations to British Troops . . . . .		..		..
		(7) Money compensation in lieu of rations to Indian Troops . . . . .		3,250		7,250
		(8) Kit and clothing allowances to Indian Troops . . . . .		33,140		29,490
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding) . . . . .		1,50,000		1,58,000
		(10) Charges on account of X-Ray Installations . . . . .		49,800		17,000
		(11) Grants for up keep of laboratories . . . . .		..		2,230
		(12) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel . . . . .		..		..
<b>TOTAL MINOR HEAD (b) .</b>				<u>49,05,000</u>		<u>48,52,150</u>
<b>MINOR HEAD (c)—STATION STAFF DISPENSARIES.</b>						
Detailed heads—						
3	3	(1) Pay and allowances of officers . . . . .		46,770		54,260
2	1	(2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowances) . . . . .		4,520		3,110
<b>Carried over . . . . .</b>			{	<u>51,290</u>		<u>57,370</u>
			{	<u>1,18,98,000</u>		<u>1,20,26,000</u>

MAIN HEAD II.—

Numbers.		Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929- 30.	1930- 31.				
Brought forward .			1,19,98,000		1,20,26,000
<b>SUB-HEAD H.—MEDICAL SERVICES—contd.</b>			51,290		57,370
(i) Under control of the Adjutant General in India—contd.					
<b>MINOR HEAD (c)—STATION STAFF DISPENSARIES—concl'd.</b>					
Detailed heads—concl'd.					
	(3)				
			510		510
			..		..
			50		50
			150		70
			52,000		58,000
<b>TOTAL MINOR HEAD (c) .</b>					
<b>MINOR HEAD (d)—MILITARY FOOD LABORATORY, KASAUJI.</b>					
Detailed heads—					
1	1				
			18,120		18,120
7	7				
			19,060		20,060
5	5				
			2,390		2,390
			150		150
			830		830
			6,450		6,450
<b>TOTAL MINOR HEAD (d) .</b>			47,000		48,000
Carried over .			1,20,07,000		1,21,32,000

ADMINISTRATIVE SERVICES—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget,
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			1,20,97,000		1,21,32,000
SUB-HEAD H.—MEDICAL SERVICES— <i>concl'd.</i>					
(i) <i>Under control of the Adjutant General in India—concl'd.</i>					
MINOR HEAD (e)—INDIAN HOSPITAL CORPS.					
Detailed heads—					
5	6	(1) Pay and allowances (including syce, forage and other allowances) of officers . . . . .	1,02,630		1,10,470
--	--	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. ranks . . . . .			
9	9	(3) Pay and allowances of Assistant Surgeons . . . . .	43,000		58,250
12,488	13,348	(4) Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the I. H. C. . . . .	21,24,790*		20,82,400
		(5) Money compensation in lieu of rations to Indian troops and followers . . . . .	780		1,780
		(6) Kit and clothing allowances to Indian troops and followers . . . . .	2,46,770		2,44,200
		(7) Incidental expenses . . . . .	13,960		28,900
		(8) Contract and miscellaneous allowances . . . . .	11,980		*
		(9) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	1,000		*
TOTAL MINOR HEAD (e) .			25,55,000		25,26,000
TOTAL SUB-HEAD H. (i) .		1,42,51,371	1,46,52,000	1,44,86,000	1,46,58,000
(ii) <i>Under control of the Army Department.</i>					
MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS.					
Detailed head—					
		(1) Expenditure in connection with convalescent Homes . . . . .	17,000		16,000
TOTAL SUB-HEAD (ii) .		15,541	17,000	17,000	16,000
TOTAL SUB-HEAD H.,		1,42,66,912	1,46,69,000	1,45,03,000	1,46,74,000

\* These heads have been amalgamated with head 7.

Numbers.		MAIN HEAD I' --				
1929-30.	1930-31.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
		Ks.	Rs.	Ks.	Rs.	
<b>SUB-HEAD I.—MILITARY ACCOUNTS OFFICES.</b>						
<i>Under control of the Military Accountant-General.</i>						
<b>MINOR HEAD (a)—MILITARY ACCOUNTANT-GENERAL.</b>						
Detailed Heads—						
7	6	(1) Pay and allowances of gazetted superior and subordinate service officers . . . . .	1,25,950		1,13,950	
238	149	(2) Pay and allowances of accountants, clerks and menial establishments . . . . .	3,45,050		3,89,050	
		(3) Pay and allowances of temporary establishments . . . . .	2,00,000		2,00,000	
		(4) Transportation charges—				
		(i) Travelling and outstation allowances . . . . .	20,000		20,000	
		(ii) Rail charges . . . . .	..		2,000	
		(5) Incidental and miscellaneous contingent charges . . . . .	54,800		54,800	
		(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department . . . . .	5,000		5,000	
		(7) Payments on account of medical treatment of British officers of the Superior Civil Service . . . . .	200		200	
		(8) <i>Deduct</i> —Amount recoverable from His Majesty's Imperial Government on account of Foreign Claims Section . . . . .	8,000			
		<b>TOTAL MINOR HEAD (a).</b>	<b>5,24,079</b>	<b>7,43,000</b>	<b>5,72,000</b>	<b>7,85,000</b>
<b>MINOR HEAD (b)—COMMANDS, DISTRICTS AND BRIGADE OFFICES, ETC.</b>						
Detailed Heads—						
122	122	(1) Pay and allowances of gazetted superior and subordinate service officers . . . . .	13,65,000		13,51,000	
3,906	4,039	(2) Pay and allowances of accountants, clerks and menial establishments . . . . .	62,76,750		67,53,700	
		(3) Transportation charges—				
		(i) Travelling and outstation allowances . . . . .	3,30,000		3,15,000	
		(ii) Rail charges . . . . .	16,000		9,000	
		<b>Carried over</b>	<b>79,87,750</b>		<b>84,29,700</b>	
			<b>5,24,079</b>	<b>7,43,000</b>	<b>5,72,000</b>	<b>7,85,000</b>

**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 and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.
  - (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.
  - (vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.
  - (viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian 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 Districts and Brigades for the accounts of which they are responsible, under the amalgamation scheme referred to above :—

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

- (3) There is a Controller of Military Accounts for each of the other Military District (viz., 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) 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 local 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 sanctioned Budget for 1929-30 for Head II-I—Military Accounts offices (after allowing for a lump cut of Rs. 39 thousands) was fixed at Rs. 105·55 lakhs and the Revised Estimate for that year amounted to Rs. 107·30 lakhs. The Budget estimate for 1930-31 has been fixed at Rs. 109·19 lakhs.
5. The causes for the variation between the figures of the sanctioned Budget Estimate for 1929-30 and the Budget estimate for 1930-31 under the several minor heads of Head II-I are explained below :—

*Minor head (a) Military Accountant General.*—The Budget, 1930-31 has been increased by Rs. ·42 lakh as compared with Budget, 1929 30 due to the following causes :—

	In lakhs of Rs.
1. Increase in establishment on account of leave revserve having been sanctioned . . . . .	·20
2. Grant of increments to officers and establishment and increased provision for senior clerks on higher rates of pay transferred to this office . . . . .	·20
3. Rail charges . . . . .	·02
	·42



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

Minor head (b) Commands, Districts and Brigade offices, etc.

The Budget, 1930-31 is more than the Budget, 1929-30 by Rs. 2.12 lakhs due to the following reasons :—

	In lakhs of Rs.
<i>Increases.</i>	
(1) Annual increments to accountants and clerks etc., higher rates of pay admissible to clerks who passed the subordinate accounts service examination . . . . .	2.38
(2) Increase in provision for establishment as the saving anticipated in Budget, 1929-30 on account of reduction of establishment did not materialise . . . . .	2.39
(3) Officer-in-charge, Military Treasure chest . . . . .	.01
	4.78
<i>Decreases.</i>	
(1) Less expenditure on account of pay and allowances of gazetted officers due to the retirement of senior officers partly counterbalanced by annual increments . . . . .	.14
(2) Smaller expenditure on account of transportation and rail charges and incidental expenses . . . . .	.52
(3) Larger recoveries of percentage charges on account of services rendered by M. E. S. to other departments . . . . .	.29
(4) Transfer of charges on account of pension payments to Head VIII Non-effective charges . . . . .	1.71
	2.66
Net increase . . . . .	2.12

Numbers.		MAIN HEAD II.—				
1929-30.	1930-31.	Accounts, 1929-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	5,24,079	7,43,000	5,72,000	7,85,000
		<b>SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—concl'd.</b>		79,87,750		84,28,700
		<b>MINOR HEAD (b)—COMMANDS, DISTRICTS, AND BRIGADE OFFICES—concl'd.</b>				
		Detailed Heads—				
		(4) Incidental and miscellaneous contingent charges . . . . .		3,90,000		3,60,000
		(5) Leave passage concessions granted to the superior Service officers of the Military Accounts Department . . . . .		30,000		30,000
		(6) Payments on account of medical treatment of British Officers of the Superior Civil Service. . . . .		1,500		1,000
		(7) Pension payments . . . . .		1,70,860		..
		(8) Officers in charge, Military Treasure Chests . . . . .		21,850		23,200
		(9) <i>Deduct</i> —Percentage charges on account of services rendered by Military Engineer Services to other Departments . . . . .		1,49,960		1,78,900
		(10) <i>Deduct</i> —Percentage charges on account of services rendered by Military Accounts Department to Foreign and Political Department . . . . .		..		..
		(11) <i>Deduct</i> —Charges recoverable from His Majesty's Imperial Government . . . . .		..		..
		<b>TOTAL MINOR HEAD (b) .</b>	<b>86,31,241</b>	<b>84,52,000</b>	<b>87,43,000</b>	<b>86,64,000</b>
		<b>MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.</b>				
		Detailed Heads—				
13	14	(1) Pay and allowances of gazetted superior and subordinate service officers . . . . .		1,54,800		1,57,300
530	532	(2) Pay and allowances of accountants, clerks and menial establishments . . . . .		7,84,910		8,23,000
		(3) Transportation charges—				
		(i) Travelling and out-station allowances. . . . .		30,000		17,500
		(ii) Rail charges . . . . .		..		..
		<b>Carried over . . . . .</b>		<b>9,69,800</b>		<b>9,97,800</b>
			<b>91,55,320</b>	<b>91,95,000</b>	<b>93,15,000</b>	<b>94,49,000</b>

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**ADMINISTRATIVE SERVICES—*contd.***

**EXPLANATIONS.**

*Minor head (c) Army Factory Accounts.*— Budget, 1930-31 exceeds Budget, 1929-30 by Rs. 33 lakh due mainly to the posting of an additional officer to the office of the Controller, Army Factory Accounts and the grant of annual increments to accountants and clerks partly counterbalanced by less expenditure under "Transportation charges" owing to abolition of local audit of the accounts of the several factories.

Numbers.		MAIN HEAD I.—				
		Accounts, 1928-29.	Budget Estimate, 1928-30.	Revised Est'mate, 1929-30.	Budget Estimate, 1930-31.	
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	91,55,320	91,95,000	93,15,000	94,49,000
<b>SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—contd.</b>				9,69,800		9,97,800
<b>MINOR HEAD (c)—ARMY FACTORY ACCOUNTS—concl'd.</b>						
Detailed Heads—contd.						
		(4) Incidental and miscellaneous contingent charges . . . . .		25,000		30,000
		(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 . . . . .		200		200
		<b>TOTAL MINOR HEAD (c)</b>	<b>9,44,206</b>	<b>9,95,000</b>	<b>9,97,000</b>	<b>10,28,000</b>
<b>MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE.</b>						
Detailed Heads—						
4	4	(1) Pay and allowances of gazetted superior and subordinate service officers . . . . .		50,190		51,700
104	98	(2) Pay and allowances of accountants, clerks and menial establishments . . . . .		1,36,410		1,43,900
		(3) Transportation charges:—				
		(i) Travelling and out-station allowances . . . . .		15,000		18,000
		(ii) Rail charges . . . . .		..		..
		(4) Incidental and miscellaneous contingent charges . . . . .		10,000		10,000
		(5) Percentage charges for works audit . . . . .		25,300		35,300
		(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 . . . . .		100		100
		<b>TOTAL MINOR HEAD (d)</b>	<b>2,30,599</b>	<b>2,37,000</b>	<b>2,49,000</b>	<b>2,59,000</b>
		Carried over .	1,03,30,125	1,04,27,000	1,05,61,000	1,07,36,000

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**ADMINISTRATIVE SERVICES—*contd.***

**EXPLANATIONS.**

*Minor head (d).—Controller of Accounts, Royal Air Force.*—Budget, 1930-31 is more than Budget, 1929-30 by Rs. 22 lakh and is due chiefly to the grant of increments to officers, accountants and clerks and increased provision under "Transportation charges" with reference to actuals for the current year and more percentage charges for works audit.

NUMBERS.		MAIN HEAD II.—			
1929-30.	1930-31.	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward		1,03,30,125	1,04,27,000	1,05,61,000	1,07,36,000
<b>SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—<i>contd.</i></b>					
<b>MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS.</b>					
3	3	(1) Pay and allowances of gazetted superior and subordinate service officers	43,660		44,640
90	90	(2) Pay and allowances of accountants, clerks and menial establishments	1,43,290		1,48,400
		(3) Transportation charges—			
		(i) Travelling and out-station allowances.	3,700		3,700
		(ii) Rail charges			
		(4) Incidental and miscellaneous contingent charges.	5,18		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.	200		200
		(7) Percentage charges for works audit			4,000
		(8) <i>Deduct</i> —Percentage recoveries on account of audit and accounting charges relating to the launches transferred to the Army Department	4,170		4,290
		(9) <i>Add</i> —Audit and accounting charges relating to the launches transferred from Marine Department	4,170		4,290
		(10) <i>Deduct</i> —Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances	7,930		1,620
		(11) <i>Deduct</i> —Amount chargeable to sub-head I. A.—D. R. I. M. of Marine Budget on account of pay and allowances of staff employed on disbursement of wages of the artificers and labourers of the Bombay Dockyard	21,100		21,500
TOTAL MINOR HEAD (e)		1,61,166	1,67,000	1,69,000	1,83,000
<i>Deduct</i> Probable savings			39,000	..	
TOTAL SUB-HEAD I.		1,04,91,291	1,05,55,000	1,07,30,000	1,09,10,000

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

*Minor head (e)—Controller of Marine Accounts.*—Budget, 1930-31 exceeds Budget, 1929-30 by Rs. 18 lakh and is due chiefly to the grant of increments to officers, accountants and clerks, and to overhead charges for accounts and audit recoverable from Persian Gulf Lighting Service Fund being now provided under miscellaneous receipts and inclusion of percentage charges for works audit done by other controllers.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS.</b>					
<b>UNDER CONTROL OF THE ARMY DEPARTMENT.</b>					
<b>MINOR HEAD (a)—PRESBYTERIAN CHURCH.</b>					
Detailed Heads—					
6	7	(1) Pay and allowances of Presbyterian Chaplains including Capitation allowances to Presbyterian Ministers . . . . .	48,670		55,600
		(2) Incidental expenses . . . . .	1,200		1,200
<b>TOTAL MINOR HEAD (a).</b>			<b>49,870</b>		<b>56,800</b>
<b>MINOR HEAD (b)—CHURCH OF ROME.</b>					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains . . . . .	2,37,450		2,37,600
		(2) Incidental expenses . . . . .	19,420		19,800
<b>TOTAL MINOR HEAD (b)</b>			<b>2,56,870</b>		<b>2,57,400</b>
<b>MINOR HEAD (c)—WESLEYAN CHURCH.</b>					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains . . . . .	80,380		82,000
		(2) Incidental expenses . . . . .	21,170		21,100
<b>TOTAL MINOR HEAD (c)</b>			<b>1,01,550</b>		<b>1,03,100</b>
<b>MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.</b>					
Detailed Heads—					
		(1) Pay and allowances (including horse allowance) of Chaplains . . . . .	28,650		26,650
		(2) Incidental expenses . . . . .	3,060		3,050
<b>TOTAL MINOR HEAD (d)</b>			<b>31,710</b>		<b>29,700</b>
<b>TOTAL SUB-HEAD J.</b>		<b>4,13,861</b>	<b>4,40,000</b>	<b>4,40,000</b>	<b>4,47,000</b>



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**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, 1930-31 is more than Budget, 1929-30 by Rs. 07 lakh which is mainly due to increased provision on account of pay and allowances of Presbyterian Chaplains.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.</b>					
<b>UNDER CONTROL OF THE ARMY DEPARTMENT.</b>					
<b>MINOR HEAD (a)—CANTONMENTS DEPARTMENT.</b>					
Detailed Heads—					
54*	56	(1) Pay and allowances of officers . . . . .	{ 7,79,800		8,15,000
2		(2) Pay and allowances of clerks and other subordinate establishments . . . . .	{ 14,400		
		(3) Incidental and miscellaneous expenses . . . . .	25,800		24,500
		(4) Cost of leave passage concessions to Army Civil and Warrant Officers . . . . .	3,000		4,600
		(5) Payments on account of medical treatment of British Officers of the Superior Civil Service.			
<b>TOTAL MINOR HEAD (a)</b>		<b>7,99,227</b>	<b>8,23,000</b>	<b>8,23,000</b>	<b>8,44,100</b>
<b>MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE—</b>					
		(i) Ordinary Grants-in-aid to Cantonment Funds	47,000		63,900
		(ii) Special Grants-in-aid to Cantonment Funds	1,00,000		{ 1,00,000
		(iii) Cost of water supplied to cantonments and not met from cantonment funds . . . . .	..		{ 25,000
					3,94,000
<b>TOTAL MINOR HEAD (b)</b>		<b>2,19,625</b>	<b>1,47,000</b>	<b>1,46,000</b>	<b>5,82,900</b>
<b>MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATE OFFICERS ON ACCOUNT OF GOVERNMENT LANDS.</b>					
Detailed Heads—					
		(i) Pay and allowances of clerks and other establishments . . . . .	{ 1,12,820		1,31,000
		(ii) Incidental and miscellaneous expenses . . . . .	{ 9,380		
			{ 85,880		1,01,000
			{ 1,920		
<b>TOTAL MINOR HEAD (c)</b>		<b>1,70,073</b>	<b>2,10,000</b>	<b>2,08,000</b>	<b>2,32,000</b>
<b>Deduct—Probable Savings.</b>			<b>30,000</b>	<b>..</b>	
<b>TOTAL SUB-HEAD K</b>		<b>11,88,925</b>	<b>11,50,000</b>	<b>11,77,000</b>	<b>16,59,000</b>

\* Includes 1 Indian King's commissioned officer.

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Sub-Head K.—Administration of Cantonments—Minor Head (a).*—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 a number of cantonments, of small municipal importance arrangements have been made for replacing part-time Military executive officers formerly employed by officers of the Cantonments Department, most of whom will in future have charge of more than one cantonment. The inspection staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 Inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

*Minor Head (b).*—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Army Estimates.

*Minor Head (c).*—The officers of the Cantonments Department have also been entrusted with the duty of managing Government lands in accordance with the provisions of the Land Administration Rules. No extra payment is made for this.

Budget, 1930-31 is more than Budget, 1929-30 by Rs. 5·09 lakhs, which is due to:—

	In lakhs of Rs.
(A) <i>Minor Head (a).</i> —Employment of larger number of King's commissioned officers within the authorised strength of officers of the Cantonments Department . . . . .	·21
(B) <i>Minor Head (b).</i> —(i) Grant-in-aid required by Neemuch Cantonment as a result of refund of customs duty to the Gwalior Durbar, which was previously credited to the Cantonment fund . . . . .	·17
(ii) Cost of water supplied to non-entitled persons in Cantonments, and not met by payment of water tax made by Cantonment authorities. This expenditure will be counterbalanced by an equivalent credit under Head 50.—M, E, S. . . . .	3·94
(ii) Cost of new measures . . . . .	·25
(C) <i>Minor Head (c).</i> —(i) Increase of expenditure owing to expansion of the activities of the Military Estates Officers . . . . .	·09
(ii) Increase of expenditure in order to obtain larger return from Government lands . . . . .	·13
(D) Lump cut for probable savings in Budget, 1929-30, not taken in Budget, 1930-31 . . . . .	·30
	5·09

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD I.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF SUPPLY.</b>					
<i>Minor Head (a)—Grain Crushing.</i>					
<i>Depot and flour mills—</i>					
<i>(i)—Grain Crushing Depots.</i>					
<i>Detailed Heads—</i>					
<i>Revenue Account.</i>					
<i>(1) Working expenses of Depot . . . .</i>			2,27,000		
			2,27,000		
<i>Capital Account.</i>					
<i>(2) Land, buildings and plant . . . .</i>			..		
<i>(3) Deduct—Sales proceeds of articles charged to Capital Account . .</i>			..		
<i>Total Minor Head (a) (i)</i>		1,84,517	2,27,000		
<i>(ii)—Controlled Flour Mills.</i>					
<i>Detailed Heads—</i>					
8	<i>(1) Pay and allowances of supervising establishment . . . .</i>		13,000		
	<i>(2) Miscellaneous . . . .</i>		1,000		
<i>Total (a) (ii) . . . .</i>		12,230	14,000		
<i>Total Minor Head (a)</i>		1,96,747	2,41,000		
<i>Carried over . . . .</i>		1,96,747	2,41,000		

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**ADMINISTRATIVE SERVICES—*contd.***

**EXPLANATIONS.**

The control of Grain Crushing Depots and flour Mills was transferred to the Q. M. G. and provision for 1930 31 is made under Head II-O—Miscellaneous Services under the control of the Q. M. G.

Numbers.		MAIN HEAD II.—			
1929-30	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward .		1,96,747	2,41,000		
<b>SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF ORDNANCE—concl.</b>					
<b>MINOR HEAD (b)—INSPECTORS OF LETHAL WEAPONS AND GENERAL STORES.</b>					
Detailed heads—					
Pay and allowances of permanent staff—					
30	36	1. Pay and allowances of officers commissioned or gazetted . . . . .		{ 4,00,000	4,68,000
102	98	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates . . . . .		{ 83,200	
128	144	3. Pay and allowances of clerical and other Indian establishments including M. T. personnel . . . . .		{ 5,05,410	5,06,000
		4. Kit, clothing and food allowances . . . . .		60,000	
		Administration charges—			
		5. Incidental and miscellaneous expenses . . . . .		1,05,860	1,09,750
		6. Conservancy charges . . . . .		17,260	18,430
14	14	7. Pay and allowances of police guards . . . . .		31,000	{ 35,800
		8. Cost of leave passage concessions to Army, Civil and Warrant Officers . . . . .		4,770	{ 2,000
		9. Payments on account of medical treatment of British Officers of the Superior Civil Service . . . . .		6,650	6,380
		Labour—			
		10. Temporary supervising draftsman and menial establishments . . . . .			
		11. Artisans and workmen . . . . .		1,05,460	1,11,100
				2,49,390	{ 2,40,000
					{ 10,000
<b>TOTAL MINOR HEAD (b).</b>		<b>13,78,410</b>	<b>15,69,000</b>	<b>14,77,000</b>	<b>15,14,000</b>
<b>MINOR HEAD (c)—MISCELLANEOUS.</b>					
Detailed heads—					
(a) Payments for services rendered by the Government Test House, Alipore . . . . .					
				27,000	27,000
(b) PROVISION FOR SMALL MEASURES.					
					20,000(a)
<b>TOTAL MINOR HEAD (c).</b>		<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>47,000</b>
<b>TOTAL SUB-HEAD L .</b>		<b>16,02,157</b>	<b>18,37,000</b>	<b>15,04,000</b>	<b>15,61,000</b>

(a) New measure.

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS:

*Minor Head—(b) Inspectors of lethal weapons and General Stores.*—There are four Inspection charges at Ishapore, Cossipore, Kirkee, and Jubbulpore, a Proof and Experimental Establishment at Balasore, a Chemical Inspectorate at Kirkee and a Chemical Research Department at Rawalpindi. The functions of these, except the last two, are to inspect lethal weapons, ammunition and connected equipment manufactured by the Ordnance Factories, before their issue to the Arsenals. The Chemical Inspector maintains such records as are required in connection with the history of the explosives stored in Arsenals or in the hands of troops, scrutinises reports of Inspecting Ordnance Officers engaged in the inspection of such explosives and when necessary carries out tests of samples of cordite and other explosives stored at various places. He also analyses such samples of oil, paints, chemicals, etc., purchased for the Army as may be sent to him for examination, and acts as adviser to the Director of Artillery on all questions relating to chemical and physical subjects. The Chemical Research Department at Rawalpindi carry on laboratory work in connection with certain defensive munitions produced by the filter Factory at that station. In addition there is a Chief Inspector of Stores and Clothing at Cawnpore. The functions of this officer are to inspect all non-lethal general stores, including bedding (blankets), barrack and hospital equipment, boots and clothing before they are accepted by the arsenals, depots, etc. Inspection of "General Stores" and "Clothing" has been concentrated at the six centres, four for the former, *viz.*, Cawnpore, Rawalpindi, Calcutta and Bombay and 2 for the latter, Shahjahanpore and Madras. In addition provision also exists for the inspection of repairs to small arms carried out by arsenals through Assistant Examiner of Small Arms stationed at arsenals. The work of inspection of machine guns, etc., in the hands of regular troops and Indian State Force units is done by Chief Civil Master Armourers. The whole organisation is administered by the Director of Artillery under the Master General of Ordnance.

2. Budget, 1930-31 is less than Budget, 1929-30 by .55 lakh which is due mainly to:—

	In lakhs of Rs.
(a) Excess provision in 1929-30 on account of the cost of new demand in connection with the Chemical Research Department, Rawalpindi . . . . .	.30
(b) Savings in pay and allowances due to leave and replacement of certain officers by those of lower ranks . . . . .	.30
(c) Other items net . . . . .	.07
(d) Cost of new measures . . . . .	—12
	.55

*Minor head (c) Miscellaneous—(a) Budget 1930-31 compared with Budget 1929-30.*—No variation

(b) The provision under this head is to finance such small measures which the Master General of Ordnance considers necessary.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.</b>					
<b>MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.</b>					
Detailed heads—					
28	28	1. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	62,120		66,620
6	6	2. Pay and allowances (including money allowance) of followers . . . . .	1,090		1,090
		3. Money compensation in lieu of rations to British troops . . . . .	..		..
		4. Kit and clothing allowances for British troops . . . . .	4,290		4,540
		5. Incidental expenses . . . . .	..		..
		6. Miscellaneous allowances . . . . .	3,500		2,500
		7. Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		..
<b>TOTAL MINOR HEAD (a)</b>		<b>64,236</b>	<b>71,000</b>	<b>65,000</b>	<b>74,750</b>
<b>MINOR HEAD (b)—RECRUITING STAFF.</b>					
Detailed heads—					
9	9	1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	1,94,160		1,97,690
140	140	2. Pay and allowances (including money allowance) of Indian soldiers and other establishments . . . . .	65,590		{ 66,140
		3. Money compensation in lieu of rations . . . . .	3,030		{ 1,440
		4. Kit and clothing allowances . . . . .	1,640		3,030
		5. Incidental and miscellaneous expenses . . . . .	46,580		1,640
		<i>Deduct</i> —Amount recoverable from His Majesty's Government. . . . .	..		44,500
<b>TOTAL MINOR HEAD (b).</b>		<b>2,99,661</b>	<b>3,11,000</b>	<b>3,00,000</b>	<b>3,14,440</b>
<b>Carried over</b>		<b>3,63,897</b>	<b>3,82,000</b>	<b>3,65,000</b>	<b>3,89,190</b>



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

(a) *Governor General's Band.*—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental sergeant major and 25 sergeants.

The increase of Rs. '04 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due mainly to the shortage of British soldiers allowed in Budget, 1929-30 not likely to continue during 1930-31 as the authorised strength is now complete.

(b) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 9 recruiting officers and 14 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres, (*viz.*, Peshawar, Rawalpindi, Lahore, Jullundur, Delhi, Ajmere Gorakpur, Poona, Ghoom and Burma) and 103 Indian permanent recruiters. The clerical staff consists of 37 men.

2. As the overseas garrisons have been withdrawn no percentage of total cost is recoverable from His Majesty's Government. The share of the Imperial Government's liability during 1928-29 was 1 per cent.

3. The increase of Rs. '03 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due mainly to variation in rank of the recruiting officer in Burma (Rs. '04 lakh), cost of new measures ('01) partly counterbalanced by savings due to smaller provision made under incidental and miscellaneous expenses based on actuals (Rs. '02 lakh).

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget	
1922-	1930-	1928-29.	Estimate,	Estimate,	Estimate,	
30.	31.		1929-30.	1929-30	1930-31-	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	3,63,897	3,82,000	3,65,000	3,89,190
SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA— <i>contd.</i>						
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 . . .				
10*	10*	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . .				
		3. Pay and allowances of clerks and other establishments . . .		1,65,000	{ 1,67,580 14,000	
		4. Money compensation in lieu of rations . . .				
		5. Kit and clothing allowances . . .				
		6. Incidental and miscellaneous expenses . . .				
		TOTAL MINOR HEAD (c).	1,50,831	1,65,000	1,53,000	1,81,580
		Carried over . . .	5,14,728	5,47,000	5,18,000	5,70,770

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

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**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 three years, but it has already shown that, by giving General Officers Commanding-in-Chief personal control over their expenditure, large savings may accrue.

The increase of Rs. 17 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to the early closing of the Kailana Hill Depot during 1929-30, which is not expected to close similarly in 1930-31 (03) and cost of new measures (14 lakh).

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		5,14,728	5,47,000	5,18,000	5,70,770

**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 syoc, forage and other allowances) of officers with King's Commission . . . .	22,450	22,390
10	15	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .	94,990	85,970
16	16	3. Pay and allowances of clerical and menial establishments . . . .	4,910	5,350
		4. Kit and clothing allowances for British troops . . . .	3,880	3,390
		5. Money compensation in lieu of rations to British soldiers . . . .	120	120
		6. Incidental and miscellaneous expenses . . . .	4,650	3,450
<b>TOTAL MINOR HEAD (d).</b>		<b>90,372</b>	<b>1,31,000</b>	<b>1,24,000</b>

**MINOR HEAD (e)—INDIAN RELIGIOUS-TEACHERS IN INDIAN UNITS—**

**Detailed heads—**

348	343	1. Pay and allowances (including money allowances) of Indian religious teachers . . . .	1,07,000	1,06,000
		2. Other charges . . . .	--	
<b>TOTAL MINOR HEAD (e)</b>		<b>1,06,545</b>	<b>1,07,000</b>	<b>1,06,000</b>
Carried over		<b>7,11,645</b>	<b>7,85,000</b>	<b>7,48,000</b>

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Minor head—(d)—Military Prisons and Detention Barracks.*—Detention Barracks have been established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by Courts Martial, or in some cases, by their commanding officers. The Barracks at Lucknow include a military prison for the reception of soldiers convicted of serious offences. These establishments are administered by a Director who is directly under the control of the Adjutant General in India. The present permanent establishment employed in these barracks is 1 officer and 52 British warrant and non-commissioned officers.

The decrease of Rs. 10 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due to :—

	In Lakhs of Rs.
1. Variation in ranks of staff . . . . .	09
2. Smaller provision for incidental and miscellaneous expenses due to economies . . . . .	01
	09
	09

*Minor Head (e)*—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class of the strength of a company or squadron or more in each infantry battalion, cavalry regiment, Brigade of Artillery, etc.

The decrease of Rs. 01 lakh in Budget 1930-30 as compared with Budget, 1929-30 is due to reduction in the number of religious teachers.

## MAIN HEAD II.—

Numbers, 1929-30. 1930-31.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,11,645	7,85,000	7,48,000	7,97,440
<b>SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—concl'd.</b>				
<b>MINOR HEAD (f)—</b>				
Expenditure on Anti-malarial measures . . . .		85,000	85,000	85,000
<b>MINOR HEAD (g)—EXPENDITURE ON VOCATIONAL TRAINING.</b>				
<b>Detailed Heads—</b>				
2 2 (1) Pay and allowances of officers . . . . .		28,920		28,920
(2) Incidental and miscellaneous expenses . . . .		1,080		1,080
<b>TOTAL MINOR HEAD (g) . . . .</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>MINOR HEAD (h) REST CAMPS.</b>				
<b>Detailed heads—</b>				
.. 1. Pay and allowances of officers with King's Commission . . . . .	..			..
3 2. Pay and allowances of British soldiers . . . . .	..			10,200
3 3. Pay and allowances of Indian officers and Indian other ranks including clerks . . . . .				4,200
70 4. Pay and allowances of followers . . . . .				14,500
5. Money Compensation in lieu of rations . . . . .				..
6. Kit and clothing allowances . . . . .				500
7. Incidental and Miscellaneous expenses . . . . .				2,960
<b>TOTAL MINOR HEAD (h) . . . .</b>				<b>32,360</b>
<b>MINOR HEAD (i)—MISCELLANEOUS.</b>				
<b>Detailed head—</b>				
(a) Donations and grants-in-aid to Institutions and Charitable and subsistence allowances . . . . .	89,466	63,000	1,00,000	63,000
(b) Fees to examiners for Indian Medical Department promotion examinations . . . . .				2,200(a)
(c) Provision for Small Measures . . . . .				20,000
<b>TOTAL MINOR HEAD (i) . . . .</b>				<b>85,200</b>
<b>TOTAL SUB-HEAD M. . . . .</b>	<b>8,01,111</b>	<b>9,63,000</b>	<b>9,63,000</b>	<b>10,30,000</b>

(a) New measure.

## ADMINISTRATIVE SERVICES—

## EXPLANATIONS.

*Sub-Head M.—(f)—Anti-malarial Measures.*—Under this minor head is included recurring expenditure on account of mosquito traps, maintenance of permanent drainage and other miscellaneous charges (e.g., cooly hire). The provision for new works (drainage) has been made under M. E. S.

Budget, 1930-31 compared with Budget, 1929-30 No. Variation.

*Sub-Head M.—(g)*—The provision against the minor head represents the pay and allowances and office allowance of the vocational training officers in commands (one for Northern and Eastern Commands and one for Southern and Western Commands) whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. (Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.)  
Budget, 1930-31 compared with Budget, 1929-30. No. Variation.

Sub-head M. (h). Rest Camps. Provision for this expenditure in 1929-30 was made under Head VII A C.—Rest Camps and attached sections and Garrison Quarter Masters.

*Sub-Head M.—(i)—Miscellaneous. (a)*—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Pasteur Institutes at Kasauli, Ootacamund and Burma, Walker Hospital, Simla, United Service Institution of India, etc.

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

The increase of Rs. 22 lakh in Budget, 1930-31 as compared with Budget, 1929-30 is due mainly to provision for small new measures.

Numbers.		MAIN HEAD II.—				
1929-30.	1930-31.	Accounts, 1938-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	
<b>SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.</b>						
5	5	(a) Military Attachés at Meshed, Kabul and Assistant Military Attachés at Tehran		66,850		60,000
		(b) Contribution for maintenance of the special Frontier Section of the Survey of India		52,120		43,000
		(c) Net cost to the Army for strategic communications required on the N.-W. Frontier		—		
		(d) Special Emergency Grant		2,00,000		2,00,000
		(e) Provision for Special measures		15,00,000		10,00,000
<b>TOTAL SUB-HEAD N</b>		<u>1,04,937</u>	<u>18,19,000</u>	<u>1,14,000</u>	<u>13,03,000</u>	
<b>SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE QUARTER MASTER GENERAL.</b>						
<b>MINOR HEAD (a) GRAIN CRUSHING DEPOTS AND FLOUR MILLS—</b>						
<b>(i) GRAIN CRUSHING DEPOTS.</b>						
Detailed Heads—						
REVENUE ACCOUNT.						
		(1) Working expenses of Depots				2,10,000
					<u>2,10,000</u>	
CAPITAL ACCOUNT.						
		(2) Land, buildings and plant	..			..
		(3) Deduct—Sale proceeds of articles charged to Capital Account		..		..
<b>TOTAL MINOR HEAD (a) (i)</b>				<u>1,80,000</u>	<u>2,10,000</u>	
<b>(ii) CONTROLLED FLOUR MILLS.</b>						
Detailed heads—						
8		(1) Pay and allowances of supervising establishment	..			13,000
		(2) Miscellaneous				
<b>TOTAL (a) (ii)</b>				<u>12,000</u>	<u>13,000</u>	
<b>TOTAL MINOR HEAD (a).</b>				<u>1,92,000</u>	<u>2,23,000</u>	
<b>MINOR HEAD (b) MISCELLANEOUS—</b>						
		(a) Provision for Small Measures				20,000
<b>TOTAL SUB-HEAD (b)</b>		..		<u>1,92,000</u>	<u>2,43,000</u>	
<b>SUB-HEAD P. MISCELLANEOUS.</b>						
		Provision for New measures under Control of Principal Staff Officers.	..	..	..	17,63,000
<b>TOTAL INDIA</b>		<u>6,28,71,310</u>	<u>6,63,18,000</u>	<u>6,38,84,000</u>	<u>6,92,55,000</u>	



## ADMINISTRATIVE SERVICES—

## EXPLANATIONS.

*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.

The decrease of Rs. 5.16 lakhs in Budget, 1930-31 as compared with Budget, 1929-30 is due to :—

	In lakhs of Rs.
1. Smaller provision for special measures . . . . .	5.00
2. Less provision made under (a) and (b) based on past actuals . . . . .	.16
	5.16

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

Provision for this expenditure was made in 1929-30 under Head II L. (a) (i) grain crushing Depot.

*Minor head (a) (ii).—Controlled Flour Mills.*—There is one controlled Flour Mill at Lyallpur. The function is to grind wheat for eventual supply of flour, atta and bran to supply Depots.

Provision for this expenditure was made in 1929-30 under Head II-L. (a) (ii) Controlled Flour Mills.

*Minor head (b) Miscellaneous (a).*—The provision under this head is intended to finance such small measure which are considered necessary by the Quarter Master General.

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

## MAIN HEAD II.—

Numbers.		Accounts, 1928-29.	Budget	Revised	Budget
1929- 30.	1930- 31.		Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
ENGLAND.					
		(1) Educational and In- structional charges—Mis- cellaneous . . . . .	8,40,000	7,88,000	4,88,000
		(2) Army Education—Leave and Deputation Salaries	33,000	33,000	33,000
		(3) Army Education—Ster- ling overseas pay . . . .	20,000	24,000	24,000
		(4) Furlough allowances— Indian Army Service Corps . . . . .	6,64,000	9,04,000	9,20,000
		(5) Furlough allowances— Royal Army Service Corps . . . . .	12,000	..	..
		(6) Miscellaneous Army charges—Supply and Transport . . . . .	28,000	1,08,000	32,000
		(7) Establishment of Mechanical Transport Adviser . . . . .	5,000	5,000	5,000
		(8) Purchase of stores for India—Remount Depot.	7,000	17,000	8,000
		(9) Veterinary—Furlough and Miscellaneous ex- penditure . . . . .	40,000	44,000	40,000
		(10) Arsenals—Furlough al- lowances and Miscella- neous expenditure . . .	3,40,000	4,52,000	4,52,000
		(11) Leave and Deputation Salaries, etc. . . . .	..	..	..
		(12) Hospitals, Furlough al- lowances and Miscella- neous expenditure . . .	14,40,000	15,76,000	16,88,000
		(13) Medical Service—Leave and Deputation Salaries	4,000	..	2,000
		(14) Medical Service—Ster- ling overseas pay . . . .	1,000	..	..
		(15) Military Accounts offices —Leave and Deputation Salaries . . . . .	2,00,000	2,12,000	2,00,000
		Carried over . . . . .	36,34,000	41,63,000	38,92,000

**ADMINISTRATIVE SERVICES—*contd.***

Numbers.		Accounts, 1928-29.	Budget Estimate, 192-930.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .			36,34,000	41,63,000	38,92,000
<b>ENGLAND—<i>contd.</i></b>					
(16) Military Accounts offices—Sterling overseas pay . . . . .			1,27,000	1,12,000	1,12,000
(17) Ecclesiastical Establishments—Leave and Deputation Salaries . . . . .			13,000	4,000	12,000
(18) Ecclesiastical Establishments—Sterling overseas pay . . . . .			20,000	24,000	24,000
(19) Cantonment Department—Leave and Deputation Salaries . . . . .			1,07,000	1,40,000	1,20,000
(20) Cantonment Department—Sterling overseas pay . . . . .			..	..	..
(21) Overseas pay . . . . .			..	..	..
(22) Miscellaneous Administrative Services—Furlough allowances and Miscellaneous expenditure . . . . .			1,32,000	1,32,000	1,32,000
(23) Final pay and travelling expenses, etc., of Civilians employed in the Army Department including Ordnance Factories in India . . . . .			..	..	..
<b>TOTAL ENGLAND . . . . .</b>		<b>38,64,778</b>	<b>40,33,000</b>	<b>45,75,000</b>	<b>42,92,000</b>
<b>EXCHANGE ON ENGLISH EXPENDITURE . . . . .</b>		<b>5,743</b>		<b>32,000</b>	<b>..</b>
<b>TOTAL EXPENDITURE—MAIN HEAD II . . . . .</b>		<b>6,67,41,831</b>	<b>7,03,51,000</b>	<b>6,84,91,000</b>	<b>7,35,47,000</b>

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—</b>					
<b>India.</b>					
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.					
					10,700
Receipts from Local Gov- ernments on account of training of students of non-regular Corps at Army Schools of Instruc- tions . . . . .					
			61,000		61,000
Miscellaneous Receipts . . . . .					
<b>TOTAL SUB-HEAD A (i)</b>			<b>61,000</b>	<b>61,000</b>	<b>71,700</b>
Sub-Head A (ii)—Army Education—					
(1) Receipts of Education- al institutions—					
(i) King George's Royal Military Schools . . . . .					
			25,180		25,500
(ii) Lawrence Military Schools . . . . .					
			89,420		96,000
(iii) Prince of Wales' Royal Indian Military College . . . . .					
			1,41,750		1,41,300
(iv) Board of Examiners . . . . .					
			8,500		8,500
(2) Recoverits for damag- ed library books . . . . .					
			1,000		1,000
(3) Miscellaneous items . . . . .					
(4) Receipts from Local Government on ac- count of training of students of non-regu- lar Corps at Army Schools of Instruction . . . . .					
			7,150		7,000
<b>TOTAL SUB-HEAD A (ii)</b>			<b>2,73,000</b>	<b>2,73,000</b>	<b>2,79,300</b>
<b>TOTAL SUB-HEAD A</b>		<b>3,09,731</b>	<b>3,34,000</b>	<b>3,34,000</b>	<b>3,51,000</b>
Sub-Head B—Indian Army Service Corps—					
(1) Miscellaneous receipts . . . . .					
			20,000		25,000
(2) Credits for services rendered by Govern- ment Transport to Civil and other Depart- ments and individuals . . . . .					
			19,000		25,000
		<b>49,818</b>	<b>39,000</b>	<b>39,000</b>	<b>50,000</b>

**ADMINISTRATIVE SERVICES—contd.**

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—contd.</b>					
Sub-Head C—Remount Depôts and Breeding Operations—					
(1) Miscellaneous receipts.			--		10,000
(2) Receipts accruing from branding and covering fees			16,000		16,000
<b>TOTAL SUB-HEAD C</b>		<b>87,109</b>	<b>16,000</b>	<b>96,000</b>	<b>26,000</b>
Sub-Head D—Indian Army Veterinary Corps—					
Miscellaneous receipts		452	--		--
Sub-Head E—Indian Army Ordnance Corps—					
Miscellaneous receipts			10,000		15,000
<i>Recoveries on account of storage charges in respect of R. A. F. bombs held in deposit in arsenals</i>					
Storage charges in respect of stores held in deposit in ordnance establishments on behalf of the N. W. F., Militia			6,000		6,000
<b>TOTAL SUB-HEAD E</b>		<b>22,324</b>	<b>16,000</b>	<b>16,000</b>	<b>21,000</b>
Sub-Head G—Central Disposals Organisation—					
(2) Sale proceeds of stores—					
(a) Obsolete stores and waste					
(b) Surplus stores.					
(2) <i>Debit</i> —					
(a) Credits transferred from Head (1) (a) to sub-heads concerned					
(b) Credits transferred from Head (1) (b) to sub-heads concerned					
(3) Miscellaneous receipts			5,000		1,000
<b>TOTAL SUB-HEAD G</b>		<b>1,576</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—contd.</b>					
<b>Sub-Head H—Medical Services—</b>					
(1) Hospital stoppages from officers, etc. . . . .					
(2) Credits for services rendered . . . . .					
(3) Miscellaneous receipts . . . . .					
(4) Sale proceeds of X Ray Stores in charge of Military Hospitals. . . . .					
<b>TOTAL SUB-HEAD H . . . . .</b>		<b>3,62,680</b>	<b>3,50,000</b>	<b>3,60,000</b>	<b>3,50,000</b>
<b>Sub-Head I—Military Accounts Offices—</b>					
Miscellaneous receipts . . . . .					
		10,695	4,000	14,000	10,000
Receipts on account of refund of passages paid in previous years to the Superior Service officers of the Military Accounts Department.					
<b>Sub-Head J—Ecclesiastical Establishments—</b>					
Miscellaneous receipts . . . . .					
		41	2,000		2,000
<b>Sub-Head K—Administration of Cantonments—</b>					
(a) Receipts from class A lands . . . . .					
(b) Receipts from class B lands under the direct control of Military Estates Officers . . . . .					
(c) Govt. share of receipts from class B lands managed by Cantonment authorities . . . . .					
(d) Miscellaneous receipts . . . . .					
<b>TOTAL SUB-HEAD K . . . . .</b>		<b>3,51,851</b>	<b>3,41,000</b>	<b>3,41,000</b>	<b>3,83,000</b>

ADMINISTRATIVE SERVICES—*concl'd.*

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—<i>concl'd.</i></b>					
Sub-Head L—Miscellaneous services under Master General of Supply—					
Minor Head (a) Grain-crushing Depôts and Flour Mills—					
Miscellaneous receipts . . . . .					
Minor head (b)—Inspectors of lethal weapons and general stores—					
Miscellaneous receipts . . . . .					
Receipts on account of hospital stoppages . . . . .					
Receipts on account of electric energy supplied from the plant at Bala-sore . . . . .					
Receipts on account of inspection of Stores on be-half of other Departments . . . . .					
<b>Total Sub-Head L . . . . .</b>					
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 Depart-ment on account of de-precia-tion value on 1st April 1927 of the Tele-graphic and Tele-phon-ic lines in the North-West Frontier taken over by that De-partment . . . . .					
<b>TOTAL INDIA . . . . .</b>					
Receipts in England—					
Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . . .					
Recoveries of Service payments . . . . .					
Hospital stoppages . . . . .					
<b>Total England . . . . .</b>					
Exchange . . . . .					
<b>TOTAL RECEIPTS—MAIN HEAD II . . . . .</b>					

# MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

## SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—MEDICAL STORES DEPOTS AND WORKSHOPS	—5,71,911	5,796	—5,77,607	—8,84,000	..	—8,84,000	—5,81,000	10,000	—5,91,000	—4,82,000	..	—4,82,000
B.—INDIAN ARMY SERVICE CORPS.	2,04,162	5,050	1,99,102	2,23,000	5,000	2,18,000	1,97,000	5,000	1,92,000	1,99,000	5,000	1,94,000
C.—ORDNANCE AND CLOTHING FACTORIES	1,96,81,707	1,05,625	1,95,76,172	1,89,33,000	..	1,89,33,000	1,72,79,000	6,000	1,72,73,000	1,53,71,000	..	1,53,71,000
D.—GRASS FARMS	69,20,051	2,02,774	67,17,277	73,48,000	2,00,000	71,48,000	70,14,000	2,00,000	68,14,000	71,73,000	2,00,000	69,73,000
E.—DAIRY FARMS	5,31,723	734	5,33,944	4,51,000	1,50,000	3,01,000	5,59,000	1,50,000	4,09,000	5,02,000	1,50,000	3,52,000
<b>TOTAL INDIA</b>	<b>2,07,68,817</b>	<b>3,19,929</b>	<b>2,64,48,888</b>	<b>2,61,21,000</b>	<b>3,55,000</b>	<b>2,57,66,000</b>	<b>2,44,68,000</b>	<b>3,71,000</b>	<b>2,40,97,000</b>	<b>2,27,63,000</b>	<b>3,55,000</b>	<b>2,24,08,000</b>
<b>ENGLAND</b>	<b>63,56,243</b>	<b>1,280</b>	<b>63,54,963</b>	<b>73,74,000</b>	<b>..</b>	<b>73,74,000</b>	<b>78,90,000</b>	<b>17,000</b>	<b>78,82,000</b>	<b>63,03,000</b>	<b>46,000</b>	<b>62,62,000</b>
<b>EXCHANGE</b>	<b>11,067</b>	<b>2</b>	<b>11,065</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>55,000</b>	<b>..</b>	<b>55,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL MAIN HEAD III</b>	<b>3,30,56,727</b>	<b>3,21,211</b>	<b>3,33,15,516</b>	<b>3,34,95,000</b>	<b>3,55,000</b>	<b>3,31,40,000</b>	<b>3,24,22,000</b>	<b>3,88,000</b>	<b>3,20,34,000</b>	<b>2,90,71,000</b>	<b>4,01,000</b>	<b>2,86,70,000</b>

(a) Includes Rs. 37.24 lakhs for new measures.

(b) " " 22.48 " " " "



## EXPLANATIONS.

Budget, 1930-31 is less than Budget, 1929-30 by Rs. 44.70 lakhs (net) due mainly to:—

In lakhs of rupees.

## Decreases—

(i) Pay and allowances of staff and administration charges . . . . .	1.42	
(ii) Temporary labour due mainly to less demands on factories . . . . .	14.37	
(iii) Material procured locally due mainly to less demands on factories . . . . .	32.84	
(iv) Customs duty on imported stores . . . . .	6.34	
(v) Capital expenditure in factories . . . . .	2.30	
(vi) Purchase of fodder and dairy produce . . . . .	1.48	
(vii) Less expenditure in England on stores for Ordnance and Clothing Factories and Medical Store Depots partly counterbalanced by increase under miscellaneous expenditure and leave and deputation salaries . . . . .	10.66	
		69.41

## Increases—

(i) Transportation charges . . . . .	3.13	
(ii) Transfers to Depreciation . . . . .	1.42	
(iii) Dairy farms production charges . . . . .	.50	
(iv) Other minor variations (net) . . . . .	.35	
(v) Cost of new measures . . . . .	19.31	
		24.71
Net decrease . . . . .		44.70

F.B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

## MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
India.					
<b>SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.</b>					
(UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.)					
MINOR HEADS—					
(1) Depot proper—					
Revenue—					
402	402				
			1. Pay and allowances of permanent staff (other than conservancy) . . . . .	4,00,900	4,25,520
			2. Administration charges . . . . .	27,320	28,900
			3. Transportation charges . . . . .	2,11,330	2,19,010
168	168		4. Pay and allowances of temporary staff (other than conservancy) . . . . .	33,400	43,650
			5. Expenditure on buildings, etc., chargeable to 48—Army . . . . .	34,900	36,620
			6. Material procured locally . . . . .	{ 14,99,500	{ 17,20,000
				{ 9,120	{ 68,990
			7. Imported materials—Customs duty . . . . .	2,14,800	2,01,000
			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 . . . . .	34,00,170	34,00,000
			Refund of excise duty on spirituous liquors . . . . .		50,000
			<b>TOTAL</b> . . . . .	<b>—9,63,810</b>	<b>—6,06,310</b>
			<b>Carried over</b> . . . . .	<b>—9,63,810</b>	<b>—6,06,310</b>

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

*III. A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this Sub-Head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India and the Quartermaster General in India, is responsible to the Government of India in the Army Department for the supply of Medical equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

- (i) by importation through the High Commissioner for India.
- (ii) from other Government Departments.
- (iii) by purchase from private firms and contractors in India, and
- (iv) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are five Government Medical Store Depots in India and Burma. They are located at Madras, Bombay, Lahore Cantonment, Calcutta and Rangoon. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India and Burma.

3. The supply on payment of medical stores to Government (including Royal Air Force, Royal Indian Marine and Military Engineer Services) and Government aided Civil institutions (both medical and veterinary) is also arranged for by these five Medical Store Depots. They further undertake the repair of surgical instruments both for military and civil Government institutions.

4. For the two manufacturing Medical Store Depots at Madras and Bombay, a certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the fund known as "The Depreciation Reserve Fund for Medical Store Depots and workshops in India". The fund is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant in stock. These contributions are included in the issue price of articles manufactured in the Workshops of Medical Store Depots. The balance at the credit of the fund is carried forward at the beginning of a financial year, but the total balance is limited to Rs. 50,000. The excess, if any, is credited to general revenues.

5. Budget 1930-31, is more than the Budget, 1929-30 by Rs. 3·52 lakhs. The following are the chief causes of variation :—

	In lakhs of Rs.
<i>Increases.</i>	
Pay and allowances of permanent staff . . . . .	·25
Administration and transportation charges . . . . .	·09
Pay and allowances of temporary staff . . . . .	·05
Material procured locally . . . . .	2·12
Less credit under deduct minor head 9, value of supplies made and services rendered to Local Governments, etc., due to refund to Provincial Governments of excise duty on spirituous liquors . . . . .	·50
Cost of new measures . . . . .	·69
	→ 3·70
<i>Decreases.</i>	
Imported material, customs duty . . . . .	·13
	3·57
Net increase under Depots proper, carried over.	3·57

		MAIN HEAD III.—MANUFACTURING			
Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Ra.	1929-30.	1929-30.	1930-31.
			Ra.	Ra.	Ra.
		Brought forward .	—9,63,810		—6,06,310
<b>SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concl'd.</b>					
MINOR HEADS—					
Revenue—					
(2) Workshops—					
(a) Other than power—					
13	13	1. Pay and allowances of permanent staff (other than conservancy) . . . . .	56,080		58,940
		2. Administration charges . . . . .	1,390		1,390
		3. Transportation charges . . . . .	..		..
93	93	4. Pay and allowances of temporary staff (other than conservancy) . . . . .	30,650		28,960
		5. Expenditure on buildings, etc., chargeable to 48—Army . . . . .	26,540		22,550
		6. Depreciation (transferred to Capital). . . . .	23,700		22,990
		7 Miscellaneous . . . . .	..		..
<i>Deduct:—</i>					
		1. Value of receipts for services rendered and supplies made to Local Governments, Non-Military institutions, etc., Royal Air Force, Royal Indian Marine and Military Engineer Services . . . . .	8,620		10,000
		2. Receipts from sales of scrap and bye-products . . . . .	10,730		9,000
13	13	(b) Power charges . . . . .	8,800		8,480
			<u>1,29,810</u>		<u>1,24,310</u>
<i>Capital—</i>					
		1. Plant and machinery chargeable to Capital . . . . .			
Financed from Depreciation—					
		(i) Expenditure in India . . . . .	6,000		22,900
		(ii) Expenditure in England . . . . .	..		..
		2. <i>Deduct—</i> Depreciation . . . . .	25,700		22,990
		3. <i>Add</i> Transfer to Depreciation Reserve Fund . . . . .	19,700		90
			<u>..</u>		<u>..</u>
<b>TOTAL SUB-HEAD A. . . . .</b>		<b>—5,71,911</b>	<b>—8,34,000</b>	<b>—5,81,000</b>	<b>—4,82,000</b>

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

In lakhs of rupees.

Brought forward increase . . . . . 3.57

**WORKSHOPS.***Decreases:*

Expenditure on buildings chargeable to 48-Army . . . . . 0.04

Other small variations (net) . . . . . 0.01

Net increase Sub-head A. . . . . 3.52

## MAIN HEAD III.—MANUFACTURING

Numbers.			Budget	Revised	Budget
1929-	1930-	Accounts,	Estimate,	Estimate,	Estimate,
30.	31.	1928-29.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD B—L. A. S. CORPS.</b>					
<b>(UNDER CONTROL OF THE QUARTER-MASTER GENERAL.)</b>					
<b>MINOR HEAD (a)—BAKKERIES.</b>					
Detailed heads—					
1,020	1,018	(1) Pay and allowances of Indian establishment . . . . .	{ 1,99,930 -2,640		1,80,000
		(2) Money compensation in lieu of rations . . . . .	410		2,000
		(3) Kit and clothing allowances . . . . .	10,300		6,000
		(4) Incidental and miscellaneous expenses . . . . .	10,000		5,000
		(5) <i>Deduct</i> Probable savings . . . . .	..		..
<b>TOTAL MINOR HEAD (a)</b>		<b>1,99,501</b>	<b>2,18,000</b>	<b>1,91,000</b>	<b>1,93,000</b>
<b>MINOR HEAD (b)—BUTCHERIES.</b>					
Detailed heads—					
18	28	(1) Pay and allowances of Indian establishment . . . . .	{ 3,140 1,200		4,250
		(2) Pay and allowances of reservists . . . . .	..		1,000
		(3) Money compensation in lieu of rations . . . . .	..		30
		(4) Kit and clothing allowances . . . . .	450		510
		(5) Incidental and miscellaneous expenses . . . . .	210		210
<b>TOTAL MINOR HEAD (b)</b>		<b>4,651</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL SUB-HEAD B</b>		<b>2,04,152</b>	<b>2,23,000</b>	<b>1,97,000</b>	<b>1,99,000</b>

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

*Minor Head (a).—Bakeries.*—See explanations on page 103.

*Minor Head (b).—Butcheries.*—See explanations on page 103.

(a) *Bakeries.*—Budget, 1930-31 is less than Budget 1929-30, by Rs. 25 lakh due to :—  
In lakhs of rupees.

(i) Reduction in pay and allowances owing to slow progress in enrolment . . . . .	•17
(ii) Reduction in kit and clothing allowances . . . . .	•04
(iii) Reduction in incidental and miscellaneous expenses . . . . .	•05
Partly counterbalanced by an increase in money compensation in lieu of rations. . . . .	•01
	•25

(b) *Butcheries.*—The increase in Budget, 1930-31 as compared with Budget, 1929-30 by Rs. 01 lakh is due to provision for pay and allowances of reservists

## MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.</b>					
<b>(UNDER CONTROL OF THE MASTER GENERAL OF ORDNANCE.)</b>					
<b>MINOR HEADS.</b>					
<b>Revenue—</b>					
1,105	1,003	(1) Pay and allowances of permanent staff . . . . .	{ 30,49,060		30,60,710
			{ 73,650		
		(2) Administration charges . . . . .	{ 3,55,490		{ 3,29,580
			{ 2,300		{ 13,020
		(3) Transportation charges . . . . .	{ 2,43,000		5,74,000
		(4) Expenditure on buildings, etc., not chargeable to Capital Account . . . . .	{ 25,290		
		(5) Pay and allowances of temporary staff (including all temporary labour) . . . . .	9,66,640		9,50,000
		(6) Depreciation transferred to Capital) . . . . .	{ 58,80,000		{ 48,59,000
			{ 4,19,420		{ 5,90,000
		(7) Imported Material—Customs duty . . . . .	16,32,000		17,14,860
		(8) Material procured locally . . . . .	{ 9,98,580		4,00,000
			{ 20,000		
		(9) Miscellaneous . . . . .	{ 33,90,920		{ 31,37,840
			{ 32,19,850		{ 11,84,930
			..		..
			2,02,76,200		1,68,13,940
		(10) <i>Deduct</i> :—			
		(a) Value of purchases or of work done by Ordnance Factories, the cost of which is included under head Capital—			
		(i) New grant . . . . .	3,18,550		3,02,850
		(ii) Depreciation . . . . .	9,93,660		
		(iii) Loose plant . . . . .	1,00,000		10,41,640
		(b) Value of obsolete stores, scrap and manufacture waste sold and other miscellaneous credits . . . . .	10,66,250		10,93,450
		(c) Value of work done for non-Military departments or private bodies and Royal Air Force and Royal India Marine and Military Engineer Services . . . . .	2,35,000		1,50,000
			27,18,460		25,87,940
		<b>TOTAL</b> . . . . .	1,75,57,740		1,42,26,000
		<b>Carried over</b> . . . . .	1,75,57,740		1,42,26,000



ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

III. C.—*Army Factories (Ordnance and Clothing).*

1. There are 10 Army Factories controlled by the Director of Ordnance Factories and Manufacture under the Master General of Ordnance in India. The seven largest are each in direct charge of a superintendent, the remainder are in charge of officers of suitable grades. They were formed with the object of supplying the Army's needs of guns, rifles, clothing, and connected equipment and are organised in peace in such a way that they may be ready for rapid 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 forgings; 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 machining of shells, fuzes, primers and miscellaneous stores.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, 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 artillery carriages and vehicles, general service wagons, transport carts and various miscellaneous articles; also supplies seasoned hard wood timber requirements of the Army except the Military Engineer Services.
- (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.
- (8) *Clothing Factory, Shahjahanpur.*—Clothing of all sorts, particularly warm clothing.
- (9) *Clothing Factory, Madras.*—Clothing of all sorts, particularly Drill clothing, designed to tap the large contract possibilities of Madras in war.
- (10) *Filter Factory, Rawalpindi.*—Certain defensive munitions.

2. All the factories mentioned above are run and cost accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and materials used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. When the total value of orders placed on factories at production rates which are standardised into Priced Vocabulary Stores rates, exceeds the normal economic load of factories, the cost accounts indicate a certain amount of profit. The cash provision is, however, made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewals and replacement of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The fund is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing factories. The balance at the credit of the fund carried forward at the beginning of the year is limited to Rs. 20 lakhs, any excess is credited to general revenues.

4. The factories employ labour to the extent normally of over 20,000 souls.

5. Variations in the Factories budget are in all cases due to variations in demands for goods. The variations from current year occur under the following heads:—

6. Budget, 1930-31 Ordnance and Clothing Factories, Revenue is less than Budget, 1929-30 by Rs. 33.32 lakhs. This is due to the following variations:—

	In lakhs of rupees.
<i>Decreases.</i>	
(1) Pay and allowances of permanent staff . . . . .	.62
(2) Administration charges . . . . .	.28
(3) Expenditure on buildings, etc. . . . .	.17
(4) Temporary labour, customs duty on imported materials and materials procured locally (due to fall in orders) . . . . .	55.32
	56.39
<i>Increases.</i>	
(1) Transportation charges . . . . .	3.06
(2) Depreciation (transferred to capital) . . . . .	.83
(3) Less credit under the deduct head 10. (Deduct value of purchases or of work done by factories the cost of which is included under Head 1.—Capital and value of works done for non-military Departments, etc.) . . . . .	1.30
(4) Cost of new measures . . . . .	17.88
	23.07
Net decrease . . . . .	33.32

## MAIN HEAD III.—MANUFACTURING

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,75,57,740		1,42,26,000
<b>SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— concl'd.</b>				
<b>MINOR HEADS.—</b>				
<b>Capital—</b>				
<b>1. Land, Works, plant and other stores chargeable to Capital—</b>				
<b>(a) Financed from new grants—</b>				
(i) Expended by Military Engineer Services . . . .		10,45,710		9,27,150
(ii) Expended by Ordnance and Clothing Factories . . . .		3,14,550		3,02,850
<b>(b) Financed from Depreciation—</b>				
(i) Expended by Military Engineer Services . . . .		6,33,340		6,93,220
(ii) Expended by Ordnance and Clothing Factories . . . .		8,74,660		10,41,640
(iii) By purchase in England . . . .		1,24,000		2,80,000
(c) Deduct Probable savings . . . .		85,000		85,000
(d) Loose plant . . . .		1,00,000		..
(e) Stock . . . .		--		..
<b>2. Deduct Depreciation—</b>				
(a) Buildings . . . .		6,60,020		6,58,650
(b) Machinery . . . .		9,71,980		10,56,210
<b>3. Deduct—Transfer from Depreciation Reserve Fund . . . .</b>				
		..		3,00,000
<b>TOTAL . . . .</b>		<b>13,75,260</b>		<b>11,45,000</b>
<b>TOTAL SUB-HEAD C. . . .</b>	<b>1,96,81,797</b>	<b>1,89,33,000</b>	<b>1,72,79,000</b>	<b>1,53,71,000</b>

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

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

*Capital.*—The amount provided under this head is utilised for the purpose of expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under two sub-heads, *viz.*, New grants and Depreciation:—

(a) *Financed from new grants.*—This grant is found from the lump sum provision for the Army as a whole and is intended—

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

and (ii) to finance expansion of housing due to increase of staff or labour or long outstanding needs.

(b) *Financed from Depreciation.*—Funds under this grant are found entirely from Factories' depreciation grant to which is credited a certain portion of the cost of all goods supplied. A fixed sum dependent on the amount of depreciation of buildings and machinery in the year, together with the book value of redundant machinery and buildings sold or broken up during the year is credited to the depreciation fund. The cash in the Fund is drawn on as needed and shown under the entries "Financed from Depreciation". This expenditure is limited to making good "obsolescence" and to replacements.

3. Budget, 1930-31 of Capital expenditure in Ordnance and Clothing Factories is less than Budget, 1929-30 by Rs. 2.30 lakhs which is due to smaller expenditure on works and also to no provision having been made for loose plant, which is not capitalised.

Numbers.		MAIN HEAD III.—MANUFACTURING			
1929.	1930.	Accounts,	Budget	Revised	Budget
30.	31.	1928-29.	Estimate,	Estimate,	Estimate,
SUB-HEAD D.—GRASS FARMS.		Rs.	Rs.	Rs.	Rs.
(UNDER CONTROL OF THE QUARTER-MASTER-GENERAL.)					
MINOR HEADS.—					
					Revenue—
322	323		{ 15,49,410		14,23,480
			{ 2,980		
			2,38,680		2,42,050
			1,04,420		1,10,240
			14,70,400		14,97,600
			{ 32,81,120		{ 31,36,710
			{ —52,660		{ —25,710
			7,83,300		8,23,170
			1,200		1,100
					8. <i>Deduct</i> —
					(i) Value of cash receipts from sales of fodder to officers and others . . . . .
			53,340		65,500
					(ii) Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits . . . . .
			1,69,340		1,63,380
					(iii) Sale proceeds of condemned buildings and materials, cast articles, etc. . . . .
			4,610		8,400
					(iv) Value of cash receipts from sale of vegetable at the vegetable garden, Meerut . . . . .
			60		60
			<u>71,48,000</u>		<u>69,73,000</u>
					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 . . . . .
			16,000		11,000
					(ii) Expenditure in India . . . . .
			1,52,280		1,95,880
					(c) Financed from Okara Farm profits—
					(i) Expenditure in India . . . . .
			2,00,000		2,00,000
					2. <i>Deduct</i> —Depreciation—
					(a) Buildings . . . . .
			36,640		38,160
					(b) Plant and Machinery . . . . .
			49,760		53,060
					(c) Animals . . . . .
			13,020		19,020
					3. <i>Deduct</i> —Transfer from Depreciation Reserve Fund. . . . .
			63,860		96,440
			<u>2,00,000</u>		<u>2,00,000</u>
			<u>69,20,051</u>		<u>71,73,000</u>
			<u>73,48,000</u>		<u>70,14,000</u>
					TOTAL SUB-HEAD D . . . . .

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

*Head III. D.—Grass Farms.*—There are 45 Grass Farms grouped in 9 administrative circles, i.e., Peshawar, Bannu, Quetta, Rawalpindi, Lahore, Meerut, Lucknow, Jubbuipore and Poona, all under the control of the Director of Farms, and under the higher administration of the Quarter Master General.

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

3. The fodder requirements of the Army for 1928-29 were 1,94,070 tons. Fodder is obtained partly by production and partly by purchase. During 1928-29 the quantities actually dealt with were 1,84,162 tons, of this 75,194 tons were produced at a cost of Rs. 30.75 per ton and 1,08,968 tons were purchased at a cost of Rs. 43.65 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (Juar and maize).

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

6. Budget, 1930-31 is less than Budget, 1929-30 by Rs. 1.75 lakhs chiefly due to reduction in requirements on account of mechanisation of certain fighting and ancillary units.

## MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate.
30.	31.	Rs.	1929-30.	1929-30.	1930 31.
			Rs.	Rs.	Rs.
<b>SUB-HEAD E.—DAIRY FARMS.</b>					
<b>(UNDER CONTROL OF THE QUARTER MASTER GENERAL.)</b>					
<b>MINOR HEADS—</b>					
<b>Revenue—</b>					
327	338	1. Administration charges	(9,73,500		10,42,250
		2. General standing charges	5,950		
			1,39,000		1,33,150
		3. Depreciation (transferred to Capital)	1,81,000		2,37,160
		4. Production charges	13,16,100		13,66,940
		5. Purchase of dairy produce by contract where the dairy farms do not function	3,01,000		2,45,000
		6. Miscellaneous charges financed from Revenue	96,200		1,13,500
		7. Imported material—			
		Customs duty	7,300		5,200
		8. <i>Deduct</i> —			
		(i) Value of cash receipts from sales of dairy produce to officers and others	24,16,250		25,41,000
		(ii) Sale proceeds of grain and fodder			
		(iii) Miscellaneous receipts	2,80,000		3,26,000
		(iv) Sale of condemned buildings and articles, castings, etc.	22,800		24,200
		<b>TOTAL</b>	<b>3,01,000</b>		<b>2,52,000</b>
<b>Capital—</b>					
1. Land, works, plant and animals—					
(a) Financed from New Grants—					
		Expenditure in India (new measure)	..		1,00,000
(b) Financed from Depreciation Fund—					
		(i) Expenditure in England	17,000		10,000
		(ii) Expenditure in India	2,73,850		2,72,920
(c) Financed from Okara Farm profits—					
		Expenditure in India	1,50,000		1,50,000
2. <i>Deduct</i> —Depreciation—					
		(a) Buildings	40,800		53,000
		(b) Plant and machinery	19,800		26,160
		(c) Animals	1,20,400		1,68,000
3. <i>Deduct</i> —Transfer from Depreciation Reserve Fund					
			1,09,850		45,760
		<b>TOTAL</b>	<b>1,50,000</b>		<b>2,50,000</b>
		<b>TOTAL SUB-HEAD E.</b>	<b>5,34,728</b>	<b>5,59,000</b>	<b>5,02,000</b>
		<b>TOTAL INDIA</b>	<b>2,67,68,817</b>	<b>2,44,68,000</b>	<b>2,27,63,000</b>

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

*Head III. E.—Dairy Farms.*—There are 23 main Dairies (Bannu, Quetta, Peshawar, Rawalpindi, Sialkote, Lahore Cantonment, Jullundur, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Deolali, Mhow and Jubulpore), 12 branch Dairies (Manzai, Dera-Ismail-Khan, Razmak, Cherat, Nowshera, Ghora Dhaka, Barian, Murree, Solon, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Matsonabad, Sargodha, Gambar, Bagarji and Sitapur) and 1 Cream collecting station at Mardan.

2. These farms are worked as quasi-commercial concerns and distributed under two administrative circles, i.e., Northern and Southern with headquarters at Lahore Cantonment and Jubulpore, both under the control of the Director of Farms and under the higher administration of the Quarter-Master General.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1928-29 were 4,188 tons at an average sale rate of Re.0/2/6.2 per lb., and 359.8 tons of butter at an average sale rate of Re. 1/5/8.6 per lb. These quantities represent in the case of milk 20.7 per cent. sales to Government hospitals and institutions and 79.3 per cent. to other customers and in the case of butter 6.6 per cent. to Government hospitals and institutions and 93.4 per cent. to others (officers, troops, and their families, messes and institutions.)

5. Budget, 1930-31 is more than Budget, 1929-30 by Rs. 51 lakhs. The following are the principal causes of variations :—

In lakhs of rupees.

<i>Increase.</i>	
(1) More expenditure for administration charges mainly on account of annual increment of pay for permanent staff . . . . .	63
(2) Larger expenditure on account of depreciation reserve fund calculated at authorised rates . . . . .	56
(3) More miscellaneous expenditure financed from Revenue . . . . .	17
(4) Larger cultivation charges on account of opening of a dairy farm at Secunderabad . . . . .	40
(5) Cost of new measures . . . . .	1 00
Total . . . . .	2 76

<i>Decrease.</i>	
(1) Less purchase of dairy produce from contractors where the dairy farms do not function . . . . .	56
(2) More sale proceeds of dairy produce to officers and others . . . . .	1 23
(3) Larger miscellaneous receipts . . . . .	46
Total . . . . .	2 25
Net Increase . . . . .	51

## MAIN HEAD III.—MANUFACTURING

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>ENGLAND.</b>				
<b>(1) Stores for India—</b>				
(a) Medical . . . .		14,32,000	12,40,000	13,83,000
(b) Ordnance and Cloth- ing Factories . . . .		53,38,000	58,40,000	41,34,000
(c) Grass Farms . . . .		21,000	16,000	11,000
(d) Dairy Farms . . . .		67,000	69,000	62,000
<b>(2) Ordnance Factories.—</b>				
Miscellaneous expendi- ture . . . . .		1,000	49,000	49,000
<b>Ordnance and Clothing Factories—</b>				
Leave and Deputation Salaries . . . . .		3,20,000	3,60,000	3,60,000
Sterling overseas pay . . . .		1,87,000	1,88,000	1,84,000
Final pay and Travelling expenses of civilians . . . . .		..	37,000	37,000
<b>Dairy Farms—</b>				
Leave and Deputation salaries . . . . .		4,000	36,000	24,000
Sterling overseas pay . . . .		4,000	..	..
Medical Store Depot Mis- cellaneous expenditure . . . . .			11,000	11,000
Grass Farms Miscella- neous expenditure . . . . .			48,000	48,000
Dairy Farms Miscella- neous expenditure . . . . .			4,000	4,000
Dairy Farms, Final pay and T. A. of Civilians . . . . .			1,000	1,000
<b>TOTAL ENGLAND . . . . .</b>	<b>68,56,243</b>	<b>73,74,000</b>	<b>78,99,000</b>	<b>63,08,000</b>
Exchange . . . . .	11,667	..	55,000	..
<b>TOTAL EXPENDITURE—MAIN HEAD III . . . . .</b>	<b>3,36,36,727</b>	<b>3,34,95,000</b>	<b>3,24,22,000</b>	<b>2,90,71,000</b>



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ESTABLISHMENTS.—*contd.*

EXPLANATIONS.

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

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—</b>				
<b>India—</b>				
<b>Sub-Head A.—Medical Store Depots and Workshops—</b>				
Receipts from sale of surplus stores . . .	5,96	..	10,000	..
<b>Sub-Head B.—Indian Army Service Corps—</b>				
Miscellaneous receipts .	5,050	5,000	5,000	5,000
<b>Sub-Head C.—Ordnance and Clothing Factories—</b>				
Receipts from sale of surplus stores . . .	1,05,625		6,000	
<b>Sub-Head D.—Grass Farms—</b>				
Portion of Okara Farm profits . . . . .	2,02,774	2,00,000	2,00,000	2,00,000
<b>Sub-Head E.—Dairy Farms—</b>				
Miscellaneous receipts .	784	..		
Portion of Okara Farm profits . . . . .	..	1,50,000	1,50,000	1,50,000
	784	1,50,000	1,50,000	1,50,000
<b>TOTAL INDIA .</b>	<b>3,19,929</b>	<b>3,55,000</b>	<b>3,71,000</b>	<b>3,55,000</b>
Receipts in England .	1,280	..	17,000	46,000
Exchange . . . . .	2	..	..	..
<b>TOTAL RECEIPTS MAIN HEAD III .</b>	<b>3,21,211</b>	<b>3,55,000</b>	<b>3,88,000</b>	<b>4,01,000</b>

# MAIN HEAD IV.—ARMY HEADQUARTERS

## SUMMARY OF ESTIMATES.

Sub-Heads,	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30,			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—ARMY HEAD- QUARTERS . . .	73,46,456		73,46,456	79,61,000	..	79,61,000	78,04,000	..	78,04,000	81,18,000	..	81,18,000
B.—STAFF OF COM- MANDS . . .	81,20,960	..	81,20,960	85,50,000	..	85,50,000	81,80,000	..	81,80,000	84,69,000	..	84,69,000
C.—STAFF OF DIS- TRICTS AND BRI- GADES . . .	84,97,339	..	84,97,339	85,67,000	..	85,67,000	86,04,000	..	86,04,000	87,25,000	..	87,25,000
MISCELLANEOUS . .	..	3,500	—3,500	..	..	..	..	..	..	..	6,000	—6,000
<b>TOTAL INDIA</b>	<b>1,94,64,755</b>	<b>3,500</b>	<b>1,94,61,256</b>	<b>2,00,78,000</b>	<b>..</b>	<b>2,00,78,000</b>	<b>1,95,88,000</b>	<b>..</b>	<b>1,95,88,000</b>	<b>2,03,12,000</b>	<b>6,000</b>	<b>2,03,06,000</b>
<b>ENGLAND</b> . . .	<b>10,57,603</b>	<b>272</b>	<b>10,57,331</b>	<b>10,68,000</b>	<b>..</b>	<b>10,68,000</b>	<b>12,56,000</b>	<b>2,000</b>	<b>12,54,000</b>	<b>12,27,000</b>	<b>..</b>	<b>12,27,000</b>
<b>EXCHANGE</b> . . .	<b>1,712</b>	<b>1</b>	<b>1,711</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>9,000</b>	<b>..</b>	<b>9,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>MAIN HEAD IV</b>	<b>2,05,24,070</b>	<b>3,773</b>	<b>2,05,20,297</b>	<b>2,11,46,000<sup>(a)</sup></b>	<b>..</b>	<b>2,11,46,000</b>	<b>2,08,53,000</b>	<b>2,000</b>	<b>2,08,51,000</b>	<b>2,15,39,000<sup>(b)</sup></b>	<b>6,000</b>	<b>2,15,33,000</b>

(a) Includes 3.73 lakhs for new measures.  
(b) " " " " " " " "

## 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 Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use, in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

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

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

- (i) Ordnance Factories and Manufacture.
- (ii) Artillery.
- (iii) Ordnance Services.
- (iv) Technical organisation.
- (v) 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, research experiment, patterns, scales of all equipment of the Army (except M. T.), with patterns, scales and specifications of clothing and necessaries; also with inspection, and maintenance of such stores.

(iii) The Directorate of Ordnance Services controls the Arsenal and Depots and the I. A. O. C. and is responsible for the provision of all equipment (except M. T.) and clothing for the Army.

(iv) Technical Organisation Directorate is responsible for co-ordination of resources, war maintenance, mobilisation and special reserves, also for mobilisation policy.

(v) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints, varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete stores, machinery, etc. In matters relating to the purchase of foodstuffs this Directorate is now responsible to the Q. M. G. in India.

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, viz. :—the Major General, Royal Artillery; the Signal Officer in Chief; the Colonel, Royal Tank Corps and the Brigadier, Royal Engineers, each of whom is provided with a suitable staff. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch.

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, 1930-31 exceeds budget, 1929-30 by Rs. 3·87 lakhs and is due to the following causes :—

	In lakhs of rupees.
<i>Increases—</i>	
Pay and allowances of officers mainly due to re-organisation of Supply and Transport appointments.	1·41
Payments for printing and stationery due to supply of stationery to all formations and units on book debit instead of cash payment the provision for which was made hitherto under respective formations, etc., (1·32) partly counterbalanced by saving based on actuals (.88)	·44
Leave and deputation salaries and sterling overseas pay	1·59
Less probable savings anticipated in budget 1930-31	1·29
Cost of new measures	·26
	4·99
<i>Decreases—</i>	
Less provision for re-organisation of Indian Corps of clerks	1·11
Other miscellaneous causes (net)	0·1
	1·12
Net increase	3·87

*N.B.*—In cases where two figures bracketted together are entered against one detailed head the lower figure represents cost of new measures.

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS			
1929-	1930-	Accounts,	Budget	Revised	Budget
30.	31.	1928-29.	Estimate,	Estimate,	Estimate
EXPENDITURE.—		Rs.	Rs.	Rs.	Rs.
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 .	1,01,730		1,01,800
			<u>1,01,730</u>		<u>1,01,800</u>
		(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 . . . . .	19,520		19,560
1	1	(b) Surgeon . . . . .	19,320		19,320
2	2	(c) Aides-de-Camp, British . . . . .	26,910		26,020
1	1	d) Aide-de-Camp, Indian . . . . .	5,660		5,700
		(e) Staff pay of Aide-de-Camp, Indian, unseconded . . . . .	600		600
1	1	(f) Officer Supervisor . . . . .	10,180		11,220
			<u>82,190</u>		<u>82,420</u>
		(3) Pay and allowances of personal assistants, clerks and office servants—			
1	1	(a) Clerks, first division . . . . .	4,980		6,020
2	2	(b) Clerks, second division . . . . .	7,400		7,170
1	1	(c) Superintendent to H. E. the Commander-in-Chief's residence . . . . .	3,350		3,600
3	3	(d) Office servants . . . . .	670		690
			<u>16,400</u>		<u>17,480</u>
		(4) Tour expenses of Commander-in-Chief . . . . .	1,50,000		1,50,000
		(5) Incidental and miscellaneous allowances and expenses . . . . .	12,900		14,450
		(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)		3,21,675	4,13,220	3,63,000	4,16,150
Carried over		3,21,675	4,13,220	3,63,000	4,16,150

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Minor Head (a)—Commander-in-Chief and Personal Staff.*—The increase of Rs. '03 lakh in budget, 1930-31 over budget 1929-30, is due to :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Conversion of the appointment of " Personal assistant " into that of " Officer supervisor " . . . . .	.01
(2) Grant of shorthand allowance to an assistant . . . . .	.01
(3) Larger incidental and miscellaneous allowances and expenses . . . . .	.02
	.04
<i>Decrease—</i>	
(4) Minor variations due to difference in rates of pay . . . . .	.01
	.03

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate;
30.	31.		Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,21,675	4,13,220	3,63,000	4,16,150
<b>SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i></b>						
<b>MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.</b>						
(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 . . . . .		22,680		22,800
6	6	(ii) Aides-de-Camp (British) . . . . .		74,820		76,620
2	2	(b) Indian officers (Aides-de-Camp). . . . .		12,360		12,360
				<u>1,09,860</u>		<u>1,11,780</u>
(2) Incidental and miscellaneous expenses . . . . .						
Deduct—Probable savings . . . . .						
				6,000		..
<b>TOTAL MINOR HEAD (b) . . . . .</b>			<u>95,513</u>	<u>1,03,860</u>	<u>94,000</u>	<u>1,11,780</u>
<b>MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.</b>						
(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 . . . . .		41,320		34,280
1	1	(b) Deputy Military Secretary . . . . .		25,050		25,000
1	1	(c) Assistant Military Secretary . . . . .		18,920		18,620
2	2	(d) Officer Supervisors . . . . .		23,960		25,100
				<u>1,09,250</u>		<u>1,03,000</u>
(2) Pay and allowances of Superintendents, clerks and office servants—						
3	4	(a) Superintendents . . . . .		25,000		32,790
10	8	(b) Clerks, first division . . . . .		38,860		30,030
16	31	(c) Clerks second and third divisions . . . . .		39,340		62,700
24	22	(d) Office servants . . . . .		5,350		5,050
				{ ..		..
				20,840		..
				<u>1,29,390</u>		<u>1,30,570</u>
Deduct—Probable savings . . . . .						
				..		1,570
				<u>1,29,390</u>		<u>1,29,000</u>
(3) Incidental and miscellaneous allowances and expenses . . . . .						
				28,420		35,000
<b>TOTAL MINOR HEAD (c) . . . . .</b>			<u>2,57,453</u>	<u>2,67,060</u>	<u>2,63,000</u>	<u>2,67,000</u>
Carried over . . . . .			<u>6,74,641</u>	<u>7,84,140</u>	<u>7,20,000</u>	<u>7,94,930</u>



STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Minor Head (b)—Personal Staff of Governor General.*—The increase of Rs. '08 lakh in budget, 1930-31 over budget, 1929-30 is due to :—

	In lakhs of Rs.
(1) Presence of senior officers as Aides-de-Camp . . . . .	.02
(2) Elimination of probable savings anticipated in 1929-30. . . . .	.06
	.08

*Minor Head (c)—Military Secretary's Branch.*—There is no variation in the total of the minor head as a whole. The following variations have, however, been taken into consideration in arriving at the total :—

	In lakhs of Rs.
<i>Increases—</i>	
(1) Reorganisation of clerical establishment . . . . .	.01
(2) Larger incidental and miscellaneous allowances and expenses . . . . .	.07
	.08
<i>Decreases—</i>	
(3) Pay and allowances of officers due mainly to the presence of junior officers . . . . .	.06
(4) Lump cut for probable saving . . . . .	.02
	.08

## MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	6,74,641	7,84,140	7,20,000	7,94,930
<b>SUB-HEAD A.—ARMY HEADQUARTERS—contd.</b>						
<b>MINOR HEAD (d)—GENERAL STAFF BRANCH.—</b>						
<b>(Under the Control of the Chief of the General Staff.)</b>						
<b>Detailed Heads—</b>						
<b>(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—</b>						
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, Brigadiers . . . . .		57,600		57,600
5	5	(d) General Staff Officers, first grade . . . . .		1,24,140		1,24,140
11	12	(e) General Staff Officers, second grade . . . . .		2,07,600		2,24,940
13	13	(f) General Staff Officers, third grade . . . . .		1,73,820		1,75,380
1	1	(g) Aide-de-Camp . . . . .		11,230		11,230
—	—	(h) Inspector, Cavalry, Major-General . . . . .		..		..
1	1	(i) Major-General, Royal Artillery . . . . .		33,900		33,420
1	1	(j) Brigadier Royal Engineers . . . . .		27,840		27,840
1	1	(k) Signal Officer-in-chief . . . . .		28,800		28,320
1	1	(l) Officers graded as General Staff Officers, first grade . . . . .		25,020		25,020
2	2	(m) Officers graded as General Staff Officers, second grade . . . . .		37,320		38,400
2	2	(n) Officers graded as General Staff Officers, third grade . . . . .		27,960		27,960
—	—	(o) Cipher officers (Staff pay) . . . . .		1,800		1,800
2	2	(p) Officer Supervisors . . . . .		24,720		23,950
1	1	(q) Tank Engineer . . . . .		10,440		11,880
2	—	(r) Army Translations Officers . . . . .		23,220		..
1	1	(s) Inspector, Physical Training . . . . .		1,680		..
				24,540		25,020
2	1	(t) Equipment officer . . . . .		13,380		14,940
		<b>Deduct—Probable savings . . . . .</b>		<b>3,14,400</b>		<b>9,41,230</b>
				<b>46,000</b>		<b>..</b>
49	48	Carried over . . . . .	6,74,641	7,84,140	7,20,000	7,94,930

STAFF OF COMMANDS, ETC.—*cont'd.*

## EXPLANATIONS.

*Minor Head (d)—General Staff Branch.*—The increase of .82 lakh in budget, 1930-31 compared with budget, 1929-30 is due to:—

	In lakhs of rupees,
<i>Increases—</i>	
(1) Creation of an additional appointment of General Staff Officer, Second grade. . . . .	.17
(2) Difference in rates of pay of officers . . . . .	.05
(3) Lump cut on account of probable savings under pay and allowances of officers not being anticipated in budget, 1930-31. . . . .	.46
(4) Larger incidental and miscellaneous allowances and expenses . . . . .	.23
(5) Cost of new measures . . . . .	.21
	1.12
<i>Decreases—</i>	
(6) Reduction of posts of two Arm Translation officers . . . . .	.25
(7) Saving anticipated on account of re-organisation of clerical establishments. . . . .	.05
	.30
	.82

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Budget	Revised	Budget	
1929-	1930-	Accounts,	Estimate,	Estimate,	Estimate.	
30.	31.	1928-29.	1929-30.	1929-30.	1930-31.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward . . . . .	6,74,641	7,84,140	7,20,000	7,94,930
SUB HEAD 'A.—ARMY HEADQUARTERS— <i>contd.</i>				8,95,400		9,41,230
MINOR HEAD (d)—GENERAL STAFF BRANCH— <i>concl'd.</i>						
		Detailed Heads— <i>concl'd.</i>				
		(2) Pay and allowances of Superintendents, clerks and office servants—				
6	6	(a) Superintendents . . . . .		49,210		46,560
28	33	(b) Clerks, first division . . . . .		1,07,260		1,14,390
41	53	(c) Clerks, second and third divisions . . . . .		91,080		1,15,550
—	1	(d) Temporary establishment . . . . .		22,280		3,170
3	3	(e) Technical clerk . . . . .		12,000		9,090
1	..			3,080		600
70	72	(f) Office servants . . . . .		14,610		15,170
6	6	(g) Establishment for the Army Translation Section . . . . .		14,020		15,290
		Deduct—Probable savings . . . . .		3,13,540		3,19,820
				..		10,220
				3,13,540		3,09,600
		(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 . . . . .		2,22,710		2,46,110
16	16	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation . . . . .		52,540		20,000
						52,660
TOTAL MINOR HEAD (d)		15,97,443	15,02,190	15,59,000		15,84,600
MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.						
		(Under the Control of the Adjutant General in India.)				
		Detailed Heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent—				
		(i) A. G.'s Branch proper.				
1	1	(a) Adjutant-General . . . . .		48,540		49,080
1	1	(b) Deputy Adjutant-General and Director . . . . .		33,960		33,960
1	1	(c) Director . . . . .		28,320		28,320
5	5	(d) Assistant Adjutant-Generals . . . . .		1,24,860		1,24,320
		Carried over . . . . .		2,35,680		2,35,680
				22,72,084		22,79,530
				22,86,330		22,79,000
						23,79,530

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Minor Head (e)—Adjutant-General's Branch.*—The increase of Rs. .28 lakh in budget, 1930-31 over budget, 1929-30 is due to :—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Larger incidental and miscellaneous allowances and expenses . . . . .	.09
(2) Less probable savings taken into account under pay and allowances of officers than in budget, 1929-30 . . . . .	.26
(3) Cost of new measures . . . . .	.05
	.40
<i>Decreases—</i>	
(4) Conversion of post of Deputy Assistant Adjutant General into that of Deputy Assistant Director, Pay and Pensions . . . . .	.06
(5) Difference in rates of pay of officers . . . . .	.05
(6) Other variations (net) . . . . .	.01
	.12
	.28

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
		Brought forward	22,72,084	22,86,330	22,79,000	23,79,530
				2,35,680		2,35,680
<b>SUB-HEAD A.—ARMY HEADQUARTERS—contd.</b>						
<b>MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH—contd.</b>						
Detailed Heads—contd.						
(i) <i>A. G.'s Branch proper.</i>						
7	6	(e) Deputy Assistant Adjutant-Generals . . . . .		1,31,760		1,11,240
1	2	(f) Deputy, Assistant Director Pay and Pensions . . . . .		13,800		28,090
1	1	(g) Staff Captain (Vocational training) . . . . .		13,980		13,980
3	3	(h) Officer Supervisors . . . . .		39,600		38,300
				4,34,820		4,27,290
(ii) <i>Medical Directorate.</i>						
1	1	(a) Director of Medical Services . . . . .		38,400		38,940
1	1	(b) Deputy Director of Medical Services . . . . .		32,340		30,540
2	2	(c) Directors (Medical) . . . . .		60,480		60,480
1	1	(d) Assistant Directors of Medical Services . . . . .		27,600		27,600
2	2	(e) Deputy Assistant Directors of Medical Services . . . . .		36,480		31,680
1	1	(f) Inspector of Army Dental Services, India . . . . .		23,100		23,100
1	1	(g) Assistant Director of Pathology . . . . .		27,600		4,500 27,600
1	1	(h) Chief Principal Matron . . . . .		10,620		10,740
1	1	(i) Additional Medical Officer for Army Headquarters Establishments . . . . .		16,440		17,640
1	1	(j) Officer Supervisor . . . . .		13,200		13,750
				2,86,260		2,86,570
(iii) <i>Office of Judge Advocate General.</i>						
1	1	(a) Judge Advocate-General . . . . .		29,520		29,520
2	2	(b) Assistant Judge Advocate-General . . . . .		39,120		39,120
—	—	(c) Staff Captain to Judge Advocate-General . . . . .		..		..
				68,640		68,640
		Carried over		7,21,080		7,13,860
			22,72,084	22,86,330	22,79,000	23,79,530

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget.
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.
Brought forward . . .		22,72,084	22,86,330	22,79,000	23,79,530
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			7,21,080		7,13,860
MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH— <i>contd.</i>			68,640		68,640
Detailed Heads— <i>concl'd.</i>					
1	1	(d) Deputy Assistant Judge Advocate General . . .	12,390		12,920
1	1	(e) Officer Supervisor . . .	13,200		13,750
<u>37</u>	<u>37</u>		<u>94,230</u>		<u>95,310</u>
Deduct—Probable savings			8,15,310		8,09,170
			40,760		14,670
			<u>7,74,550</u>		<u>7,94,500</u>
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) A. G.'s Branch proper.					
10	9	(a) Superintendents . . .	83,040		75,230
29	27	(b) Clerks, first division . . .	1,19,470		1,11,400
49	62	(c) Clerks, second and third division . . .	1,08,540		1,27,300
		(d) Temporary establishment . . .	2,150		..
59	59	(e) Office servants . . .	14,050		14,230
Deduct—Probable savings			45,030		..
			<u>2,82,220</u>		<u>3,28,160</u>
(ii) Medical Directorate.					
4	4	(a) Superintendents . . .	33,600		31,460
18	11	(b) Clerks, first division . . .	69,050		42,860
35	36	(c) Clerks, second and third divisions . . .	80,810		83,330
1	1	(d) Technical clerk . . .	3,160		3,960
—	3	(e) Temporary establishment . . .	..		3,600
36	36	(f) Office servants . . .	7,400		7,540
			<u>1,94,020</u>		<u>1,72,750</u>
(iii) J. A. G.'s Office.					
—	—	(a) Superintendent . . .	..		..
2	2	(b) Clerks, first division . . .	6,820		7,100
5	5	(c) Clerks, second division . . .	11,500		12,570
7	7	(d) Office servants . . .	1,440		1,460
			..		..
			<u>19,760</u>		<u>21,130</u>
Deduct—Probable savings . . .			4,96,000		5,22,040
			..		26,040
			<u>4,96,000</u>		<u>4,96,000</u>
Carried over . . .			12,70,550		12,90,500
		22,72,084	22,86,330	22,79,000	23,79,530

## MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers. 1929-1930- 30. 31.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forwards	22,72,084	22,86,330	22,79,000	23,79,530
		12,70,550		12,90,500
<b>SUB-HEAD—ARMY HEADQUARTERS—contd.</b>				
<b>MINOR HEAD (e) ADJUTANT GENERAL'S BRANCH—concl'd.</b>				
(3) Miscellaneous establishments—				
(ii) <i>Medical Directorate.</i>				
(a) Depot at Summer Hill for clerks		540		540
1 (b) Assistant Surgeon in charge of Army Headquarters Establishment.		5,400		7,920
1 (c) Hospital Establishment		6,000		9,000
(d) Establishment for Army Headquarters dispensary				
(e) Equipment, etc., for Army Headquarters dispensary and consulting room		9,560		9,560
Deduct—Probable Savings		21 50		27,020
		..		7,020
		21,500		20,000
(4) Incidental and miscellaneous allowances and expenses—				
(i) A. G.'s Branch proper		59,000		69,830
(ii) Medical Directorate		44,400		42,570
(iii) J. A. G.'s office		4,550		4,800
<b>TOTAL MINOR HEAD (e)</b>	<b>14,34,780</b>	<b>14,00,000</b>	<b>14,24,000</b>	<b>14,27,500</b>
Carried over	37,06,864	36,86,330	37,03,000	38,07,030



FOR THE YEAR 1930-31.

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1929-30.	1930-31.				
		1928-29.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		37,06,864	36,86,330	37,03,000	38,07,630
<b>SUB-HEAD A—ARMY HEADQUARTERS—contd.</b>					
<b>MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.—</b>					
<b>(Under the Control of the Quartermaster General in India.)</b>					
<b>Detailed Heads—</b>					
<b>(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—</b>					
1	1	(a) Quartermaster-General . . . . .	48,960		49,200
1	1	(b) Deputy Quartermaster-General . . . . .	34,380		34,560
1	2	(c) Deputy Assistant Quartermaster-General . . . . .	{ 17,280 { 5,170		38,400
2	1	(d) Officer Supervisor . . . . .	26,300		13,750
<b>Movements and Quartering Directorate.</b>					
1	1	(e) Deputy Director . . . . .	24,540		25,140
2	2	(f) Deputy Assistant Quartermaster-Generals . . . . .	38,160		37,920
1	1	(g) Staff Captain (temporary) . . . . .	12,420		12,420
2	2	(h) Officer Supervisors . . . . .	26,300		27,500
1	1	(i) Railway Concentration Officer . . . . .	20,570		20,470
<b>Supply and Transport Directorate.</b>					
1	1	(j) Director . . . . .	33,900		33,960
6	4	(k) Deputy Directors . . . . .	1,59,720		1,07,840
1	2	(l) Assistant Directors . . . . .	25,020		49,080
2	3	(m) Deputy Assistant Directors . . . . .	38,880		56,280
1	4	(n) Staff Captain, Mechanical Transport . . . . .	16,060		57,600
1	—	(o) Quartermaster, Mechanical Transport . . . . .	8,580		..
1	1	(p) Inspector of Messing . . . . .	18,360		18,360
Carried over .		{	5,53,800		5,82,540
		{	<u>37,06,864</u>	<u>36,86,330</u>	<u>37,03,000</u>
					<u>38,07,030</u>

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

*Minor Head (f).—Quartermaster General's Branch.*—Budget, 1930-31 falls short of budget 1929-30 by Rs. 5·24 lakhs due mainly to the reorganisation of the Quartermaster General's Branch. The important reorganisations were (1) the transfer of the Directorate of Equipmen and Ordnance Stores to the control of the Master General of ordnance (2) the transfer of the Farms Directorate to the control of the Quartermaster General from that of the Master General of Ordnance and (3) reorganisation of the Supply and Transport Directorate.

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS.				
1929.	1930.	Accounts, 1928-29; Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	
		Brought forward	37,06,864	36,86,330	37,03,000	38,07,030
SUB-HEAD A—ARMY HEADQUARTERS— <i>contd.</i>			5,53,600			5,82,540
MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH— <i>concl.</i>						
Detailed Heads— <i>concl.</i>						
Directorate of Equipment and Ordnance Stores.						
1		(r) Director . . . . .		30,480		
1		(s) Deput Directors . . . . .		26,460		
4		(t) Assistant Directors . . . . .		1,00,200		
1		(u) Deputy Assistant Directors . . . . .		18,360		
2		(v) Technical Officers . . . . .		20,830		
		(w) Temporary Staff—				
1		(i) Deputy Assistant Director . . . . .		18,360		
1		(ii) Staff Captain . . . . .		13,980		
Directorate of Remounts.						
1	1	(g) Director . . . . .		28,800		28,860
1	1	(r) Deputy Director . . . . .		26,940		27,060
Directorate of Farms						
—	1	(s) Director . . . . .		..		28,860
—	1	(t) Assistant Director . . . . .		..		26,100
Directorate of Veterinary Services.						
1	1	(u) Director . . . . .		31,080		31,200
1	1	(v) Deputy Assistant Director . . . . .		17,400		19,380
40	33	Deduct—Probable savings		8,86,540		7,44,000
				44,000		..
				8,42,540		7,44,000
(2) Pay and allowances of Superintendents, clerks and office servants—						
14	9	(a) Superintendents . . . . .		1,17,300		71,920
63	32	(b) Clerks, first division . . . . .		2,15,670		1,24,280
101	93	(c) Clerks, second and third division . . . . .		1,99,100		1,48,680
16	1	(d) Technical clerks . . . . .		90,500		5,900
100	69	(e) Office servants . . . . .		21,700		15,020
(f) Temporary Establishment—						
9	—	(i) Clerks, first division . . . . .		14,500		..
24	2	(ii) Clerks, second and third division . . . . .		17,800		300
19	2	(iii) Technical clerks . . . . .		88,000		9,880
—	—	(iv) Clerks, second division (Milrail) . . . . .		..		..
		Deduct—Probable Savings.		7,64,570		3,75,980
				..		5,980
				7,64,570		3,70,000
(3) Incidental and miscellaneous allowances and expenses . . . . .				1,46,820		1,16,000
TOTAL MINOR HEAD (f).		18,41,623	17,53,930	14,18,000	12,30,000	
Carried over		55,48,487	54,40,260	51,21,000	50,37,030	

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.
Brought forward		55,48,487	54,40,260	51,21,000	50,37,030

SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*

## MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH.

(Under the Control of the Master-General of ordnance.)

## Detailed Heads—

(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—

(i) *Master General of ordnance Branch proper.*

1	1	(a) Master-General of ordnance	49,030	49,030
—	1	(b) Deputy Master-General of ordnance and Director of Artillery	..	30,520
1	1	(c) Officer Supervisor	13,150	13,750

*Director of Artillery.*

1	1	(d) Director	30,000	30,000
2	2	(e) Deputy Director	51,460	53,440
1	1	(f) Assistant Director	25,570	25,570
1	2	(g) Deputy Assistant Director	18,360	36,720
1	1	(h) Technical Officer	13,200	13,200
1	1	(i) Technical Officer	11,690	9,110

*Director of Farms.*

1	—	(j) Director	28,840	..
1	—	(k) Assistant Director	24,540	..

*Directorate of Ordnance Factories and Manufacture.*

1	1	(j) Director	28,200	28,530
1	1	(k) Deputy Director	26,400	26,400
1	1	(l) Civil Engineer Adviser on Rs. 1,000—50—1,500	16,200	16,800
1	2	(m) Assistant Civil Engineer Advisers on Rs. 800—50—1,000	10,800	20,400

*Director of Ordnance Services.*

—	1	(n) Director	..	30,520
—	1	(o) Deputy Director	..	26,460
—	2	(p) Assistant Directors	..	50,100
—	1	(q) Technical Officer	..	10,550
—	1	(r) Assistant Director Technical organisation	..	25,560
Deduct—Probable savings			15,000	16,660

Carried over	{	55,48,487	54,40,260	51,21,000	50,37,030
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**STAFF OF COMMANDS, ETC.—*contd.*****EXPLANATIONS.**

*Minor Head (g). Master General of Ordnance Branch.*—Budget, 1930-31 is more than budget 1929-30 by Rs. 5.28 lakhs. The increase is due mainly to reorganisation of the Master General of Ordnance Branch by transfer of the Directorate of Equipment and Ordnance Stores from the control of the Quartermaster General and the transfer of the Farms Directorate to the control of the Quartermaster General *vide* explanation on page 211.

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers, 1929- 30.	1930- 31.		Accounts, 1929-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	55,48,487	54,40,260	51,21,000	50,37,030
		SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>		3,32,440		4,80,000
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>contd.</i>						
(Under the Control of the Master- General of Ordnance)— <i>contd.</i>						
(ii) <i>Contracts Directorate.</i>						
Purchase organisation						
1	1	(a) Director . . . .		30,000		30,000
1	1	(b) Assistant Director		24,540		24,540
1	1	(c) Officer Supervisor Disposal organisation		11,150		11,710
1	1	(d) Deputy Director .		26,460		26,460
1	1	(e) Deputy Assistant Director . . . .		18,360		18,360
				1,10,510		1,11,070
(iii) <i>Assistant Director of Ordnance Ser- vices (Provision.)</i>						
—	1	(a) Assistant Director of Ordnance Services (Provision) . . . .		..		25,560
—	1	(b) Deputy Assistant Di- rector of Ordnance Services (Provision)		..		18,300
—	1	(c) Staff Captain . . .		..		14,930
—	1	(d) Technical Officer .		..		11,180
—	1	(e) Officer Supervisor .		..		11,350
				..		81,380
20	32			4,42,950		6,72,450
—	—	Deduct—Probable savings		..		..
		Carried over	55,48,487	4,42,950 54,40,260	51,21,000	6,72,450 50,37,030



STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929 30. Rs.	Budget Estimate 1930-31. Rs.
1929-30.	1930-31.				
		55,48,487	54,40,260	51,21,000	50,37,030
	Brought forward		4,42,950		6,72,450
<b>SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i></b>					
<b>MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH—<i>contd.</i></b>					
Detailed Heads— <i>contd.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
(i) <i>Master General of Ordnance Branch proper.</i>					
10	12	(a) Superintendents.	81,200		1,00,600
35	43	(b) Clerks, 1st division	1,26,400		1,70,650
23	50	(c) Clerks, 2nd division			
42	58	(d) Clerks, 3rd division	1,26,500		1,91,660
1	1	(e) Draughtsman			
5	3	(f) Technical clerks	25,000		17,000
1	—	(g) Dairy Farm clerk	1,920		1,200
9	62	(h) Office servants	10,300		12,900
<i>Temporary.</i>					
—	5	(i) Clerks, 1st Division	..		4,550
—	8	(j) Clerks, 2nd Division.	..		7,300
—	5	(k) Clerks, 3rd Division.	..		4,050
—	9	(l) Technical clerks	..		42,400
			3,71,320		5,52,810
		<i>Deduct—Probable savings</i>	..		21,610
			3,71,320		5,31,200
			3,71,320		5,31,200
			4,42,950		6,72,450
	Carried over	55,48,487	54,40,260	51,21,000	50,37,030

## MAIN HEAD IV.—ARMY HEADQUARTERS

NUMBERS,		Accounts,	Budget	Revised	Budget
1929.	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward		55,48,487	54,40,260	51,21,000	50,37,030
SUB-HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>			4,42,950		6,72,450
			3,71,320		5,31,200
MINOR HEAD (g) MASTER-GENERAL OF ORDNANCE BRANCH— <i>concl'd.</i>					
Detailed Heads— <i>concl'd.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
(ii) <i>Contracts Directorate.</i>					
Purchase Organisation—					
3	3	(a) Superintendents	24,920		25,200
9	9	(b) Clerks, 1st Division	35,330		35,040
10	10	(c) Clerks, 2nd Division		41,320	
17	17	(d) Clerks, 3rd Division			42,500
15	15	(e) Office servants	2,920		2,970
Disposals Organisation—					
2	2	(a) Superintendents	12,960		13,920
3	3	(b) Clerks, 1st Division	9,120		8,960
6	6	(c) Clerks, 2nd Division	10,040		7,870
7	7	(d) Clerks, 3rd Division	5,700		4,790
3	3	(e) Office servants	570		640
<i>Temporary.</i>					
2	2	(f) Clerks, 1st Division	4,940		5,440
6	6	(g) Clerks, 2nd Division	9,130		11,720
7	7	(h) Clerks, 3rd Division	8,100		9,000
8	3	(i) Office servants	520		520
			1,65,570		1,68,570
(iii) <i>Assistant Director of Ordnance Services (Provision).</i>					
—	3	(a) Superintendents	..		20,300
—	14	(b) Clerks, 1st Division	..		40,480
—	19	(c) Clerks, 2nd Division	..		26,820
—	17	(d) Clerks, 3rd Division	..		18,700
—	18	(e) Office Servants	..		3,430
			..		1,09,730
			5,36,890		8,09,500
(3) Incidental and miscellaneous expenses—					
(i) Master General of Ordnance Branch proper					
			47,000		60,000
(ii) <i>Contracts Directorate</i>					
			59,760		53,540
(iii) <i>Assistant Director Ordnance Services (Provision).</i>					
			..		18,710
TOTAL MINOR HEAD (g).		9,36,331	10,86,600	12,74,000	16,14,200
Carried over		64,84,818	65,26,860	63,95,000	66,51,230

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS:

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1923-29,	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	Rs.	Rs.	Rs.
Brought forward .		64,84,818	65,26,860	63,95,000	66,51,230
<b>SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.</b>					
<b>MINOR HEAD (h) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY DEPARTMENT.</b>					
Detailed heads—					
(1) Pay of establishments . . . . .			3,020		3,560
(2) Accommodation . . . . .			24,640		..
(2) Expenditure (excluding transportation charges) connected with the examination of candidates for cadetship . . . . .			3,000		3,000
(3) Miscellaneous . . . . .			5,480		18,440
(4) Payments for Printing and Stationery . . . . .			13,98,000		14,41,770
<b>TOTAL MINOR HEAD (h).</b>		<b>13,49,667</b>	<b>14,94,140</b>	<b>14,09,000</b>	<b>14,66,770</b>
<i>Minor Head (i) Record Office, Indian Corps of Clerks.</i>					
<i>(Under the Control of the Adjutant-General in India).</i>					
Detailed heads—					
(1) Pay and allowances of officers with King's Commission—					
Officer in charge, Records . . . . .			..		
(2) Pay and allowances of British Soldiers (including messing allowances)—					
Staff Sergeant . . . . .			..		
(3) Pay and allowances of Civilian clerks and office servants—					
Clerk, Lower Division, Indian Corps of Clerks . . . . .			..		
Office Servants . . . . .			..		
(4) Kit and clothing allowances for British Soldiers . . . . .			..		
(5) Incidental and Miscellaneous Expenses . . . . .			..		
<b>Total Minor Head (i)</b>		<b>11,971</b>	<b>..</b>		
		<b>78,46,456</b>	<b>79,61,000</b>	<b>78,04,000</b>	<b>81,18,000</b>
<b>Deduct—Probable savings by reduction of staffs at Army Headquarters . . . . .</b>					
		<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL SUB-HEAD A.</b>		<b>78,46,456</b>	<b>79,61,000</b>	<b>78,04,000</b>	<b>81,18,000</b>

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Minor Head (h). Grants Controlled by Establishment Officer, Army Headquarters.*—The nature of transactions for which provision has been made under the respective detailed heads are as follows:—

- (1) Pay and allowances of 8 fire-chowkidars employed in the lower buildings, Army Headquarters and at "Kelvin Grove" Simla.
- (2) Rent paid for the examination hall required for the Sandhurst, Woolwich and Cranwell Cadets' entrance examination and expenditure other than transportation charges in connection with that examination.
- (3) Payments on account of liveries for the menials of Army Headquarters, electric charges for clerks entitled to a free allowance at the Summer Hill Camp, Simla and certain fire-precautionary and sanitary arrangements in Army Headquarters buildings at Simla.
- (4) Cost of printing work done for and stationery supplied to the Army.

Budget, 1930-31 is more than Budget, 1929-30 by Rs. 33 lakh made up as follows:—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Miscellaneous charges due mainly to supply of liveries . . . . .	14
(2) Larger payment for the supply of stationery to all formations and units due to the extension of the system of book debit instead of cash allotment (1.32), partly counterbalanced by saving based on actuals (.88) . . . . .	44
<i>Decrease—</i>	
(3) Accommodation charges due to the provision having been made under M. E. S. . . . .	58
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## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
SUB-HEAD B.—STAFF OF COM- MANDS.		Rs.	Rs.	Rs.	Rs.
(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 . . . . .	2,18,720		2,18,530
4	4	(ii) Assistant Military Secretary . . . . .	72,080		73,690
4	4	(iii) Aides-de-Camp— British . . . . .	36,530		38,300
4	4	(iv) Aides-de-Camp— Indian . . . . .	17,930		21,530
2	2	(v) Deputy Adjutant and Quartermas- ter-General, Major-General . . . . .	68,800		68,840
2	2	(vi) Deputy Adjutant and Quartermas- ter-General, Bri- gadier . . . . .	57,480		55,620
4	4	(vii) Brigadier . . . . .	1,14,110		1,15,980
4	4	(viii) Brigadier Royal Artillery . . . . .	1,19,720		1,21,920
4	4	(ix) Assistant Quarter- master-General . . . . .	97,140		99,520
1	1	(x) Assistant Adju- tant-General . . . . .	25,620		25,620
4	4	(xi) Chief Signal Offi- cer . . . . .	99,640		1,00,580
6	6	(xii) General Staff Offi- cer, 2nd grade . . . . .	1,12,540		1,12,850
4	4	(xiii) Deputy Assistant Adjutant-General . . . . .	74,900		74,600
4	5	(xiv) Deputy Assistant Quartermaster- General . . . . .	71,480		98,400
4	4	(xv) Staff Officer, Roy- al Artillery . . . . .	73,520		74,600
2	2	(xvi) Staff Officer, Roy- al Engineers . . . . .	50,140		51,880
4	4	(xvii) General Staff Offi- cer, 3rd grade . . . . .	56,920		58,420
—	—	(xviii) Staff Officer, 3rd grade . . . . .	..		..
1	1	(xix) Staff Captain . . . . .	13,220		14,440
1	—	(xx) Staff Captain "Q" . . . . .	6,840		..
2	2	(xxi) Deputy Judge Ad- vocate General . . . . .	49,080		49,080
2	2	(xxii) Assistant Judge Advocate General . . . . .	37,870		39,120
1	1	(xxiii) Deputy Assistant Judge Advocate General . . . . .	16,860		11,800
Carried over . . . . .			14,91,090		15,25,320

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Sub Head B.—Staff of Commands.*—The decrease of Rs. '81 lakhs in Budget, 1930-31 as compared with budget, 1929-30 is made of :—

	In lakhs of rupees.	
<i>Decreases—</i>		
(1) Abolition of post of Staff Captain "Q" . . . . .	.07	
(2) Exclusion of provision for additional staff (New measure)	.31	
(3) Larger probable savings anticipated in 1930-31 . . . . .	.15	
(4) Less provision made for reorganisation of Indian Corps of Clerks . . . . .	2.11	
	2.64	
<i>Increases—</i>		
(5) Creation of an additional post of Deputy Assistant Quartermaster General . . . . .	.27	
(6) Reorganisation of Supply and Transport appointments . . . . .	1.26	
(7) Difference in rates of pay of officers due to the presence of senior officers . . . . .	.27	
(8) Minor variations . . . . .	.03	
	1.83	
	.81	

Numbers.		MAIN HEAD IV.—ARMY HEADQUARTERS.			
1929-30.	1930-31.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
			14,91,090		15,25,320
. Broughtforward .					
SUB-HEAD 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>contd.</i>					
4	4	(xxiv) Deputy Director of Supply and Transport .	1,05,440		1,06,070
4	—	(xxv) Deputy Assistant Director, Supply and Transport .	77,720		..
—	2	(xxvi) Inspector, S T.	..		54,000
—	4	(xxvii) Assistant Direc- tors, Transport .	..		1,00,320
—	4	(xxviii) Assistant Direc- tors, Supplies .	..		1,00,320
1	—	(xxix) Assistant Director, Mechanical Trans- port .	25,560		..
1	—	(xxx) Deputy Assistant Director, Mecha- nical Transport .	25,560		..
1	1	(xxxi) Attached Officer, R. A. S. C., Me- chanical Trans- port .	12,900		12,900
4	4	(xxxii) Remount Officer .	86,800		83,340
—	—	(xxxiii) Inspector of Mess- ing .	..		..
2	2	(xxxiv) Deputy Director, Veterinary Ser- vices .	53,560		53,600
2	2	(xxxv) Assistant Director, Veterinary Ser- vices .	49,120		49,160
2	2	(xxvi) Deputy Director, Ordnance Ser- vices .	50,880		52,920
1	1	(xxvii) Deputy Assistant Director, Ord- nance Services .	12,540		20,740
4	4	(xxviii) Deputy Director, Medical Services	1,32,640		1,36,320
3	3	(xxix) Assistant Director of Hygiene and Pathology .	70,200		70,920
1	1	(xl) Assistant Director of Hygiene .	22,040		21,460
1	1	(xli) Assistant Director of Pathology .	20,240		22,060
3	3	(xlii) Deputy Assistant Director, Medi- cal Services .	57,260		57,300
Carried over .			22,93,550		24,66,750



STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	22,93,550		24,66,750
<b>SUB-HEAD B.—STAFF OF COM-</b>					
<b>MANDS—<i>concl.</i></b>					
Detailed heads— <i>concl.</i>					
1	1	(xLiii) Deputy Chief			
		Signal Officer .	17,040		17,040
2	—	Additional Staff (New			
		Measure) . . . .	30,780		
105	107				
—	—		23,41,370		24,83,790
		<i>Deduct—Probable Savings.</i>	46,210		61,290
			22,95,160		24,22,500
242	231	(2) Pay and allowances			
(48)	(14)	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. . . .	{ 4,50,000		5,50,000
			{ 3,11,000		
		(3) Money compensation			
		in lieu of rations to			
		British soldier clerks .	3,170		3,500
		(4) Kit and clothing al-			
		lowances for British			
		soldier clerks . . . .	9,670		8,000
		(5) Tour expenses of Gen-			
		eral Officers Command-			
		ing-in-Chief . . . .	1,11,000		1,10,000
		(6) Incidental and miscel-			
		laneous expenses . . .	1,00,000		1,00,000
		(7) Provision for expen-			
		diture to be sanctioned			
		by General Officers			
		Commanding-in-Chief			
		under their powers of			
		sanction . . . . .	1,70,000		1,70,000
		(8) Office menials . . .	1,00,000		1,05,000
<b>TOTAL SUB-HEAD B .</b>		31,20,960	35,50,000	31,80,000	34,69,000

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.</b>						
(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—						
6	6	(i) District Commanders, 1st class .		2,55,240		2,55,990
8	8	(ii) District Commanders, 2nd class .		2,88,920		2,90,310
35	35	(iii) Brigade Commanders . . .		10,69,510		10,72,090
(14)	(14)	(iv) Aides-de-Camp—(British) (staff pay) . . .		42,760		41,910
—	—	(v) Deputy Adjutant and Quartermaster-General . . .		..		..
18	17	(vi) Staff Officers, 1st grade . . .		4,39,090		4,25,610
34	34	(vii) Staff Officers, 2nd grade . . .		6,35,280		6,32,580
35	35	(viii) Brigade Majors . . .		6,54,160		6,55,450
20	22	(ix) Staff Officers, 3rd grade . . .		2,75,840		3,09,890
35	33	(x) Brigade Staff Captains . . .		4,99,160		4,78,240
14	16	(xi) Station Staff Officers, 1st class . . .		1,57,920		1,76,700
(40)	(40)	(xii) Station Staff Officers, 2nd class. . .		46,200		38,070
—	—	(xiii) Station Staff Officers, 3rd class (staff pay) . . .		..		..
(3)	(2)	(xiv) Station Commanders (staff pay) . . .		7,200		4,800
(2)	(2)	(xv) Officers Commanding, Royal Artillery . . .		4,800		4,800
Carried over . . .				43,76,080		43,86,440

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Sub-Head C.—Staff of Districts and Brigades.*—Budget, 1930-31 exceeds Budget, 1929-30 by Rs. 1.58 lakhs made up of the following Causes.

	In lakhs of rupees.
<i>Increases—</i>	
(1) Creation of additional appointments of 2 Staff officers, 3rd grade (.34), 2 station Staff officers, 1st class (.19) and 1 Deputy Assistant Director, Supply and Transport (.08)	.61
(2) Less probable savings anticipated in 1930-31	.68
(3) Difference in rates of pay of officers	.20
(4) Revision of pay of Indian Corps of clerks	1.00
(5) Cost of new measures	.01
	2.50
<i>Decreases—</i>	
(6) Abolition of posts of 1 Staff officer, 1st grade (.14) and 2 Brigade Staff Captains (.21)	.35
(7) Provision having been made for Staff pay of two Station Commanders instead of three	.02
(8) Provision of Staff pay only for 1 Deputy Assistant Director, Veterinary Services and 1 Deputy Assistant Director, Medical Services instead of full pay and allowances.	.27
(9) Smaller incidental and miscellaneous expenses	.22
(10) Smaller expenditure on Kit and clothing allowances and money Compensation in lieu of ration	.06
	.92
	1.58

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts, 1928-29,	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
			43,76,080		43,86,440
SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES— <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>					
14	14	(xvi) Assistant Director, Supply and Transport . . . . .		3,65,470	3,65,610
12	13	(xvii) Deputy Assistant Director, Supply and Transport . . . . .		2,49,960	2,57,680
1	1	(xviii) Deputy Assistant Director, Mechanical Transport . . . . .		18,360	18,360
1	1	(xix) Staff Captain, Supply and Transport . . . . .		14,520	12,600
12	11 (1)	(xx) Deputy Assistant Director, Veterinary Services . . . . .		2,18,180	2,11,930
12	11	(xxi) Deputy Assistant Director, Ordnance Services . . . . .		1,45,640	1,45,680
18	13	(xxii) Assistant Director, Medical Services . . . . .		5,42,580	5,47,830
8	7 (1)	(xxiii) Deputy Assistant Director, Medical Services . . . . .		1,68,300	1,47,680
9	9	(xxiv) Deputy Assistant Director of Hygiene and Pathology . . . . .		1,79,000	1,86,970
14	14	Deputy Assistant Director of Pathology . . . . .		2,16,550	2,31,330
305 (59)	305 (60)			64,94,640	65,12,110
Deduct—Probable Savings				1,90,000	1,12,110
Carried over				63,14,640	64,00,000

STAFF OF COMMANDS, ETC.—*concl'd.*

Numbers.		Accounts,	Budget	Revised,	Budget
1929.	1930.	1928-29.	Estimate	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .			63,14,640		64,00,000
<b>SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—<i>concl'd.</i></b>					
Detailed Heads— <i>concl'd.</i>					
921	816	(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 M. T. Personnel and Artificer establishment . . . . .	15,75,420		{ 16,75,280
(95)	(63)	(3) Kit and clothing allowances for British soldier clerks . . . . .	33,000		{ 720
		(4) Money compensation in lieu of rations to British soldier clerks . . . . .	13,000		30,560
		(5) Tour expenses of General Officers Commanding . . . . .	..		9,000
		(5) Incidental and miscellaneous expenses . . . . .	5,00,000		..
		(6) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction . . . . .	1,30,940		4,78,500
<b>TOTAL SUB-HEAD C</b> . . . . .		<b>84,97,339</b>	<b>85,67,000</b>	<b>86,04,000</b>	<b>87,25,000</b>
<b>TOTAL INDIA</b> . . . . .		<b>1,94,64,755</b>	<b>2,00,78,000</b>	<b>1,95,88,000</b>	<b>2,03,12,000</b>
England					
		(1) Staff: Furlough allowances and Miscellaneous Expenditure . . . . .	9,88,000	11,16,000	11,16,000
		(2) Indian orderlies to His Majesty the King . . . . .	..	..	..
		(3) Army Headquarters—Leave and deputation salaries and miscellaneous . . . . .	73,000	1,28,000	1,00,000
		(4) Army Headquarters—Sterling overseas pay . . . . .	7,000	12,000	11,000
		(5) Miscellaneous . . . . .	..	..	..
<b>Total England</b> . . . . .		<b>10,57,603</b>	<b>10,68,000</b>	<b>12,56,000</b>	<b>12,27,000</b>
<b>Exchange on English Expenditure</b> . . . . .		<b>1,712</b>	<b>..</b>	<b>9,000</b>	<b>..</b>
<b>TOTAL EXPENDITURE—MAIN HEAD IV</b> . . . . .		<b>2,05,24,070</b>	<b>2,11,46,000</b>	<b>2,08,53,000</b>	<b>2,15,39,000</b>
Receipts—					
		Receipts in India . . . . .	3,500	..	6,000
		Receipts in England . . . . .	272	2,000	..
		Exchange . . . . .	1	..	..
<b>TOTAL RECEIPTS—MAIN HEAD IV</b> . . . . .		<b>3,773</b>	<b>..</b>	<b>2,000</b>	<b>6,000</b>

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

## SUMMARY OF ESTIMATE.

Sub-Head,	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
B.—INDIAN ARMY SERVICE CORPS .	8,70,86,167	29,65,289	8,41,20,878	8,85,19,000	21,71,000	8,63,48,000	3,40,89,000	31,02,000	3,09,87,000	3,45,15,000	36,04,000	3,09,11,000
C.—ANIMALS (RE-MOUNTS) .	23,02,496	8,72,014	20,20,482	30,17,000	5,16,000	25,01,000	24,94,000	5,10,000	19,84,000	26,83,000	5,20,000	21,63,000
E.—INDIAN ARMY ORDNANCE CORPS	1,00,02,688	1,07,18,324	-7,15,636	1,06,82,000	1,22,04,000	-15,22,000	1,03,64,000	1,08,80,000	-5,16,000	79,87,000	1,05,57,000	-25,70,000
L.—DIRECTORATE OF ARTILLERY .	22,912	..	22,912	27,000	..	27,000	27,000	..	27,000	26,000	..	26,000
LUMP SUM .				10,00,000	..	10,00,000						
<b>TOTAL INDIA</b> .	<b>4,95,04,283</b>	<b>1,40,55,627</b>	<b>3,54,48,636</b>	<b>5,12,45,000</b>	<b>1,48,91,000</b>	<b>3,63,54,000</b>	<b>4,69,74,000</b>	<b>1,44,92,000</b>	<b>3,24,82,000</b>	<b>4,52,11,000</b>	<b>1,46,81,000</b>	<b>3,05,30,000</b>
<b>ENGLAND</b> .	<b>1,80,00,588</b>	<b>9,48,962</b>	<b>1,26,51,626</b>	<b>1,36,85,000</b>	<b>6,90,000</b>	<b>1,29,95,000</b>	<b>1,62,53,000</b>	<b>8,22,000</b>	<b>1,54,31,000</b>	<b>1,23,25,000</b>	<b>5,80,000</b>	<b>1,17,45,000</b>
<b>EXCHANGE</b> .	<b>16,712</b>	<b>1,117</b>	<b>15,595</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,14,000</b>	<b>6,000</b>	<b>1,08,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>GRAND TOTAL</b> .	<b>6,31,21,563</b>	<b>1,50,05,706</b>	<b>4,81,15,857</b>	<b>6,49,30,000</b>	<b>1,55,81,000</b>	<b>4,93,49,000</b>	<b>6,33,41,000</b>	<b>1,53,20,000</b>	<b>4,80,21,000</b>	<b>5,75,36,000</b>	<b>1,52,61,000</b>	<b>4,22,75,000</b>

(a) Includes 75.05 lakhs for new measures.

(b) " 66.10 " " " "

## EXPLANATIONS.

Commencing from the Accounts of 1927-28 the position in regard to the opening and closing balances of stocks of stores in Army supply store depots is given in an Appendix to Finance and Revenue Accounts relating to Military Services. This is in accordance with the new system of accounts recommended by the Army Accounts Committee and accepted by the Government of India.

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 :—

Stores, equipment and animals required for—	Budget Head.	Provision for expenditure.			
		1929-30.		1930-31.	
		In India (including customs duty on imported stores and value of such stores debit-able to Remittance Account).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	In India (including customs duty on imported stores and value of such stores debit-able to Remittance Accounts).	In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops . . .	Head III-A .	17,23,420	14,32,000	19,89,990	13,83,000
Ordnance and clothing factories . . .	Head III-C .	77,48,050	53,38,000	50,02,770	41,34,000
Grass farms . . .	Head III-D .	32,45,660	21,000	31,23,100	11,000
Dairy farms . . .	Head III-E .	9,67,400	7,000	9,18,700	62,000
		1,36,84,530	68,58,000	1,10,34,560	55,90,000
Total provision in head III . . .		2,05,42,530		1,66,24,560	
Total provision in head V (Gross) . . .		6,85,53,590		6,00,90,490	
Grand total of stores purchased for the army in India . . .		8,90,96,120		7,67,15,050	

N.B.—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

## MAIN HEAD V.—PURCHASE AND SALE OF

## EXPENDITURE:

	Accounts. 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>INDIA:</b>				
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.</b> (Under Control of the Quartermaster General.)				
<b>MINOR HEAD (a)—PROVISIONS.</b>				
<b>Detailed Heads—</b>				
(1) Local purchase for direct delivery to consuming units and butcheries (I. A. F. S. 1519—B, C, and D) . . . . .	{	67,87,200		70,00,000
(2) Local purchase for stock by I. A. S. C. Depots . . . . .	{	5,000		8,00,000
(3) Central purchase . . . . .	{	7,85,000		1,13,00,990
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F. . . . .	{	1,50,83,500		—5,990
(5) Customs duty on imported stores . . . . .				
(6) Bonus, paid under the sliding scale of rations scheme . . . . .		80,000		1,50,000
		<u>2,28,75,800</u>		<u>[1,92,45,000]</u>
<b>Deduct—</b>				
(6) Value of provisions issued on payment to M. E. S. . . . .	{	4,14,200		
(7) Value of provisions issued on payment to R. A. F. Depots and Park . . . . .	{	3,600		2,32,000
(8) Value of provisions issued on payment to R. A. F. consuming units . . . . .				
		<u>4,17,800</u>		<u>2,32,000</u>
<b>Net Cash expenditure under (a) . . . . .</b>	<b>2,17,75,586</b>	<b>2,24,58,000</b>	<b>1,95,00,000</b>	<b>1,90,13,000</b>
<b>MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS</b>				
<b>Detailed Heads—</b>				
(1) Local purchase for direct delivery to consuming units (I. A. F. S. 1672) . . . . .	{	1,03,900		60,000
(2) Local purchase for stock by I. A. S. C. Depots . . . . .	{	99,200		1,45,000
(3) Central purchase . . . . .	{	68,29,800		68,83,040
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F., . . . . .	{	—48,500		—13,240
		<u>67,84,400</u>		<u>70,74,800</u>
<b>Carried over . . . . .</b>	<b>2,17,75,586</b>	<b>2,24,58,000</b>	<b>1,95,00,000</b>	<b>1,90,13,000</b>



STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1930-31 compares with the provision in the Budget for 1929-30 as follows:—

	1929-30.	1930-31.
	Rs.	Rs.
Provisions . . . . .	2,12,12,940	1,70,03,000
Grains and Salt for animals . . . . .	65,99,190	67,52,100
Petrol and lubricants . . . . .	6,48,490	9,31,500
Coal and firewood . . . . .	33,95,900	25,29,200
Oil for fuel and light . . . . .	5,22,350	4,54,500
Other I. A. S. C. Stores . . . . .	11,45,130	8,44,700
<b>Total</b> . . . . .	<b>3,35,24,000</b>	<b>2,85,15,000</b>

The decrease of 50·09 lakhs is mainly due to reductions (1) of rates (2) in the number of Indian troops on account of re-organisation of Indian infantry battalions, Indian Transport Units and disbandment of two Indian infantry battalions (3) in requirements for grains owing to mechanisation, hospital diets and coal and firewood for warming and drying purposes as a result of economies partly counterbalanced by increased requirements of petrol as a result of mechanisation.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward .	2,17,75,586	2,24,58,000	1,95,00,000	1,90,13,000
<b>SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—contd.</b>		67,84,400		70,74,800
<i>Deduct—</i>				
(4) Value of grain and salt issued on payment to M. E. S.		11,400		9,800
(5) Value of grain and salt issued on payment to R. A. F. Depots and Park				
(6) Value of grain and salt issued on payment to R. A. F. consuming units				
		11,400		9,800
Net cash expenditure under (b)	79,48,223	67,73,000	72,73,000	70,65,000
<b>MINOR HEAD (c)—PETROL AND LUBRI- CANTS.</b>				
<i>Detailed Heads—</i>				
(1) Local purchase for direct delivery to con- suming units		7,000		2,000
(2) Local purchase for stock by I. A. S. C. Depôts		3,200		12,000
(3) Central purchase		{ 17,65,850 2,39,100		{ 22,66,200 16,180
(4) Value of stores return- ed by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.				
		20,15,150		22,96,380
<i>Deduct—</i>				
(4) Value of petrol and lubricants issued on payment to M. E. S.		{ 10,27,050 2,03,100	}	11,53,380
(5) Value of petrol and lubricants issued on payment to R. A. F. Depots and Park				
(6) Value of petrol and lubricants issued on payment to R. A. F. consuming units.				
(7) Amount of hire charge of M. T. vehicles allo- cated for petrol oil and lubricants				
		12,30,150		11,53,380
Net cash expenditure under (c) ] .	7,17,924	7,85,000	9,05,000	11,43,000
Carried over .	3,04,41,733	3,00,16,000	2,76,78,000	2,72,21,000

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts. 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward	3,04,41,733	3,00,16,000	2,76,78,000	2,72,21,000

SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—*contd.*

## MINOR HEAD (d)—COAL AND FIREWOOD.

## Detailed heads—

(1) Local purchase for direct delivery to consuming units and other formations	{ 31,34,040	{ 23,74,540
(2) Local purchase for stock by I. A. S. C. Depots	{ 23,660	{ —1,870
	2,61,700	2,03,000
(3) Central purchase	3,17,500	3,30,000
(4) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.		
(5) Bonus paid under the sliding scale of rations scheme	3,000	3,000
	<u>37,39,900</u>	<u>29,08,670</u>

## Deduct—

(6) Value of coal and firewood issued on payment to M. E. S.	} 660	} 1,72,670
(7) Value of coal and firewood issued on payment to R. A. F. Depots and Park		
(8) Value of coal and firewood issued on payment to R. A. F. consuming units		
	<u>2,31,900</u>	<u>1,72,670</u>

Net cash expenditure under (d)	31,21,069	35,08,000	27,46,000	27,36,000
Carried over	3,35,62,802	3,35,24,000	3,04,24,000	2,99,57,000

STORES, EQUIPMENT AND ANIMALS—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,35,62,802	3,35,24,000	3,04,24,000	2,99,57,000
<b>SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—<i>contd.</i></b>				
<b>MINOR HEAD (e)—OIL FOR FUEL AND LIGHT.</b>				
Detailed heads—				
(1) Local purchase for direct delivery to con- suming units.		20,100		9,000
(2) Local purchase for stock by I. A. S. C. Depôts . . . . .		23,000		17,000
(3) Central purchase . . . . .		{ 6,26,800		{ 5,38,800
(4) Value of stores return- ed by non-Military De- partments, Indian State Forces, M. E. S. and R. A. F. . . . .		{ 7,340		{ —1,140
		6,77,240		5,63,660
<i>Deduct—</i>				
(5) Value of oil for fuel and light issued on pay- ment to M. E. S. . . . .		{ 1,00,000		
(6) Value of oil for fuel and light issued on pay- ment to R. A. F. Depôts and Parks . . . . .		{ 240		34,660
(7) Value of oil for fuel and light issued on pay- ments to R. A. F. con- suming units . . . . .				
		1,00,240		34,660
Net cash expenditure under (e) .	6,20,753	5,77,000	5,40,000	5,29,000
<b>MINOR HEAD (f)—OTHER I. A. S. C. STORES.</b>				
Detailed heads—				
(1) Local purchase for stock by I. A. S. C. Depôts . . . . .		3,27,300		3,09,000
(2) Central purchase . . . . .		12,42,300		14,11,980
(3) Local purchase for direct delivery to con- suming units . . . . .		41,500		28,000
(4) Value of stores return- ed by non-Military Departments, Indian State Forces, M. E. S. and R. A. F. . . . .				
		16,11,100		17,48,980
Carried over .	3,41,83,555	3,41,01,000	3,09,64,000	3,04,86,000

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward	3,41,83,555	3,41,01,000	3,09,64,000	3,04,86,000
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>		16,11,100		17,48,980
<i>Deduct—</i>				
(5) Value of Miscellaneous I. A. S. C. stores issued on payment to M. E. S.		2,24,100	}	4,65,980
(6) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. Depôts and Parks.				
(7) Value of Miscellaneous I. A. S. C. stores issued on payment to R. A. F. consuming units.				
		2,24,100		4,65,980
<b>Net cash expenditure under (f)</b>	<b>15,14,869</b>	<b>13,87,000</b>	<b>11,75,000</b>	<b>12,83,000</b>
<b>MINOR HEAD (g)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.</b>				
<i>Detailed heads—</i>				
(1) Local purchase for direct delivery to consuming units	}	{ 9,99,620	}	{ 11,59,570
(2) Local purchase for stock by C. M. T. Stores Depot				
(3) Central purchase				
(4) Customs duty on imported stores		1,70,700		{ 1,71,000
(5) Value of stores returned by non-Military Departments, Indian State Forces, M. E. S. and R. A. F.				{ 74,100
		13,53,000		16,55,000
<i>Deduct—</i>				
(6) Value of M. T. stores issued on payment to M. E. S. and R. A. F.			}	..
(7) Value of M. T. stores issued on payment to R. A. F. Depôts and Parks				
(8) Value of M. T. stores issued on payment to R. A. F. consuming units				
(9) Amount of hire charge of M. T. vehicles allocated for M. T. stores (spare parts and tyres)				
		..		
<b>Net cash expenditure under (g)</b>	<b>8,04,811</b>	<b>13,53,000</b>	<b>10,00,000</b>	<b>16,55,000</b>
<b>Carried over</b>	<b>3,65,03,235</b>	<b>3,68,41,000</b>	<b>3,31,39,000</b>	<b>3,34,24,000</b>

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

(g) *Mechanical Transport stores including tyres.*—The increase of Rs. 3·02 lakhs in Budget, 1930-31 as compared with Budget, 1929-30 is due to cost of new measures on account of further mechanisation 3·24 partly counterbalanced by saving in normal charges.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward	3,65,03,235	3,68,41,000	3,31,39,000	3,34,24,000
<b>SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—concl'd.</b>				
<b>MINOR HEAD (h)—MECHANICAL TRANS- PORT VEHICLES.</b>				
Detailed heads—				
(1) Central purchase (new measure)				35,280
(2) Customs duty on im- ported stores		{ 5,78,000 9,00,000		{ 5,78,000 4,11,040
(3) Value of stores return- ed by non-Military De- partments, Indian State Forces, M.E.S. and R.A.F.				
(4) Charges on account of subsidization of motor vehicles		2,00,000		66,680
		<u>16,78,000</u>		<u>10,91,000</u>
<i>Deduct—</i>				
(5) Value of M. T. Vehi- cles issued on payment to M. E. S.				
(6) Value of M. T. Vehi- cles issued on payment to R. A. F. Depôts and Parks				
(7) Value of M. T. Vehi- cles issued on payment to R. A. F. consuming units				
Net cash expenditure under (h)	<u>5,82,932</u>	<u>16,78,000</u>	<u>9,50,000</u>	<u>10,91,000</u>
<b>TOTAL SUB-HEAD B.— I. A. S. C.</b>	<b>3,70,86,167</b>	<b>3,85,19,000</b>	<b>3,40,89,000</b>	<b>3,45,15,000</b>
<b>SUB-HEAD C.—ANIMALS (RE- MOUNTS).</b>				
(Under control of the Quartermaster General.)				
Detailed heads—				
(1) Purchase of horses	{ 16,73,070		{ 17,82,080	
(2) Purchase of mules	{ 2,59,750		{ 1,78,220	
	{ 6,49,070		{ 2,51,020	
	{ -1,08,660		{ -7,700	
(3) Purchase of camels	45,990		..	
(4) Purchase of young stock horses	4,13,080		2,76,000	
(5) Purchase of young stock mules			1,18,080	
(6) Purchase of bullocks	34,200		33,300	
(7) Purchase of chargers from officers	86,500		88,000	
(8) Purchase of animals for direct issue to units				
		<u>30,53,000</u>		<u>27,19,000</u>
<i>Deduct—</i>				
(9) Value of animals is- sued to other depart- ments		36,000		36,000
		<u>36,000</u>		<u>36,000</u>
Net expenditure (Total Sub-Head C)	<u>23,92,496</u>	<u>30,17,000</u>	<u>24,94,000</u>	<u>26,83,000</u>



STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS.

(h).—*Mechanical Transport Vehicles.*—Budget, 1930-31 as compared with Budget, 1929-30 is less by 5·87 lakhs due to —

	In lakhs of rupees.
(i) less expenditure on subsidization of motor vehicles . . . . .	1·33
(ii) smaller expenditure on new measures . . . . .	4·54
	<u>5·87</u>

*Sub-Head C.—Animals (Remounts).*—Budget, 1930-31 is less than Budget, 1929-30 by Rs. 3·34 lakhs. The decrease is consequent on the mechanisation and abolition of certain units.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.</b>				
(Under control of the Master General of Ordnance.)				
<b>MINOR HEAD (a)—ORDNANCE STORES.</b>				
Detailed Heads—				
(1) Local purchase for direct delivery to consuming units . . . . .		1,47,000		1,92,000
(2) Local purchase for stock by Arsenals and Ordnance Depots . . . . .		3,50,000		5,50,000
(3) Central purchase . . . . .	{	50,96,130	{	32,43,000
		6,21,760		8,27,800
(4) Customs duty on imported stores . . . . .		1,37,110		1,54,000
(5) Value of Ordnance Stores returned by:—				1,42,200
(i) Indian State Forces . . . . .				
(ii) M. E. S. . . . .				
(iii) R. A. F. . . . .				
(iv) Non-Mily. Deptts. . . . .				(a)
(v) R. I. M. . . . .				
(6) Bonus paid to units under the Repair Allotment Scheme . . . . .		1,00,000		1,00,000
(7) Bonus paid to units under the Equipment Allowance Scheme (new measure) . . . . .				1,00,000
		<u>70,82,000</u>		<u>53,09,000</u>
<i>Deduct—</i>				
(7) Value of Ordnance Stores issued on payment to M. E. S. . . . .	}	11,22,000		3,00,000
(8) Value of Ordnance Stores issued on payment to R.A.F. Depôts and Parks . . . . .				
(9) Value of Ordnance Stores issued on payment to R. A. F. consuming units . . . . .				
(10) Value of Ordnance Stores issued on payment to R. I. M. . . . .				
		<u>11,22,000</u>		<u>3,00,000</u>
Net cash expenditure under (a) . . . . .	63,74,567	59,60,000	65,12,000	50,09,000
Carried over . . . . .	63,74,567	59,60,000	65,12,000	50,09,000

(a) Included against detailed head (2)

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

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

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

	Head.
Imported Stores . . . . .	High Commissioner's estimates (Head 48—Army-Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory . . . . .	Factories budget (Head III-C).
Central Purchase . . . . .	Head V.—E. (a), (3) Ordnance Stores. Head V.—E. (b), (3) Clothing.

2. The main requirements included in the Store Budget for 1930-31 are given below in categories :—

Classes of Stores—	Ordnance Stores.	Value Rs.
General stores—		
(1) Barrack and Hospital . . . . .		6,14,000
(2) Harness and saddlery . . . . .		10,55,000
(3) Camp equipment and paulins . . . . .		18,70,000
(4) Oils, paints and chemicals . . . . .		2,10,000
(5) Accoutrements . . . . .		5,22,000
Warlike stores—		
(1) Guns and Carriages . . . . .		2,65,000
(2) Small arm stores . . . . .		15,63,000
(3) Machine guns . . . . .		12,86,000
(4) Transport vehicles and bicycles . . . . .		5,20,000
(5) Signalling equipment . . . . .		4,86,000
(6) Engineer stores . . . . .		53,000
(7) Ammunition . . . . .		69,66,000
Clothing.		
(1) Khaki drill clothing . . . . .		9,01,000
(2) Serge clothing . . . . .		10,35,000
(3) Foot wear . . . . .		7,43,000
(4) Head gear . . . . .		6,35,000
(5) Great Coats, blankets, etc. . . . .		11,65,000
(6) Necessaries and badges . . . . .		9,29,000

3. Certain stores are purchased locally under the financial powers of ordnance officers. Funds are provided under Head V-E. (a), (1) and (2) for ordnance stores and (b), (1) and (2) for clothing.

4. The total provision shown in these estimates for all sources of supply includes ordinary requirements as well as new demands. The provision for ordinary requirements represents what is generally known as the Maintenance Grant. The provision for the new Demands has been shown separately beneath the ordinary provision under each detailed head.

5. Under the existing provision system, the stock position of practically every item is reviewed every six months. Demands on suppliers 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.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	63,74,567	59,60,000	65,12,000	50,09,000
<b>SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—concl'd.</b>				
<b>MINOR HEAD (b)—CLOTHING.</b>				
Detailed Heads—				
(1) Local purchase for direct delivery to con- suming units . . . . .		3,000		3,000
(2) Local purchase for stock by Clothing De- pôts . . . . .		13,600		14,000
(3) Central purchase . . . . .	{	47,46,380	{	29,29,000
		90,560		55,000
(4) Customs duty on im- ported stores . . . . .		1,18,460		67,000
(5) Bonus paid to Indian Troops (excluding Indian Territorial For- ces) for great coats. . . . .				60,000
(6) Value of clothing stores returned by :—				
1. Indian State Forces . . . . .				
2. M. E. S. . . . .				
3. R. A. F. . . . .				(a)
4. Non-Mily. Depôts. 5. R. I. M. . . . .				
		49,72,000		31,28,000
<b>Deduct—</b>				
(7) Value of clothing is- sued on payment to M. E. S. . . . .	}			
(8) Value of clothing is- sued on payment to R. A. F. Depôts and Parks . . . . .		2,50,000		1,50,000
(9) Value of clothing is- sued on payment to R. A. F. Consuming Units . . . . .				
		2,50,000		1,50,000
Net cash expenditure under (b) . . . . .	36,28,121	47,22,000	38,52,000	29,78,000
<b>TOTAL SUB-HEAD E.— I. A. O. C. . . . .</b>	<b>1,00,02,688</b>	<b>1,06,82,000</b>	<b>1,03,64,000</b>	<b>79,87,000*</b>

\* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Stores (Provisions) as the cash provision on that account is made in the Factories budget (head III-C.). The Assistant Director, Ordnance Stores (provisions) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1930-31.—

	Rs.
Ordnance Stores— Manufacture . . . . .	{ 1,24,43,000
Repairs . . . . .	29,82,800
	21,75,000
Clothing Stores— Ordinary demands . . . . .	24,28,000
<b>TOTAL</b>	<b>2,00,33,800</b>

(a) Included against detailed head (2.)

STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS.

6. The gross annual expenditure on the purchase of ordnance stores in a normal year is estimated at Rs. 274 lakhs as against only Rs. 209·10 lakhs required during the year 1930-31. The difference of Rs. 64·90 lakhs represents the extent to which in 1930-31 the Army will still be living on stocks surplus to requirements, etc., i.e., stocks rendered surplus to requirements :—

(1) Owing to surpluses accrued in former years due to over provision on account of lack of accurate statistics.

(2) Owing to recent reductions in annual maintenance figures and store margins.

7. Barrack and Hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons and stores for gymnasia and recreation rooms, articles of bedding, etc.

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

Gun mountings and transport vehicles for field and siege Artillery if of special pattern are included in carriages.

Swords and lances are included in small Arms.

*Clothing.*

8. The gross annual expenditure on provision of clothing in a normal year is estimated at approximately Rs. 118 lakhs as against only Rs. 59·17 lakhs required in 1930-31. The difference of Rs. 58·83 lakhs represents the extent to which, in 1930-31, the Army will be living on stock.

*Deduct Heads.*—The cost of stores is recoverable issued to M. E. S., R. A. F., and Royal Indian Marine. Stores demanded are issued from stock and charged at priced vocabulary rates (which do not include departmental charges but include customs duty where leviable).

Head V. E. (a) Ordnance Stores—Budget, 1930-31 is less than Budget, 1929-30 by Rs. 9·51 lakhs. This is mainly due to :—

(i) Reduction in the working stocks of ordnance stores in arsenals and depots and consequent decrease in the purchases during 1930-31, (ii) fall in prices of certain stores and (iii) smaller purchase of tentage as a result of economies effected.

Head—V—E.(b) Clothing stores, Budget 1930-31 is less than Budget, 1929-30 by Rs. 17·44 lakhs. This is due to smaller purchases of boots, durries, blankets barrack and kit bags, etc., as a result of the examination of the latest stock position *vide* paragraph 5 above.

## MAIN HEAD V—PURCHASE AND SALE OF

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD L.—DIRECTORATE OF ARTILLERY.</b>				
(Under control of the Master General of Ordnance.)				
<b>MINOR HEAD (a) MISCELLANEOUS STORES.</b>				
(1) Local and central purchases . . . . .		23,200		23,000
(2) Customs duty on imported stores . . . . .		3,800		3,000
<b>TOTAL MINOR HEAD (a) . . . . .</b>	<b>22,912</b>	<b>27,000</b>	<b>27,000</b>	<b>26,000</b>
<b>TOTAL SUB-HEAD L.—DIRECTORATE OF ARTILLERY . . . . .</b>	<b>22,912</b>	<b>27,000</b>	<b>27,000</b>	<b>26,000</b>
Lump Cut . . . . .	..	10,00,000	..	..
<b>TOTAL INDIA . . . . .</b>	<b>4,95,04,263</b>	<b>5,12,45,000</b>	<b>4,69,74,000</b>	<b>4,52,11,000</b>
<b>ENGLAND.</b>				
<b>STORES FOR INDIA—</b>				
(1) I. A. S. C. Stores . . . . .		..	2,76,000	..
(2) Mechanical Transport Stores . . . . .		11,25,000	11,25,000	15,60,000
(3) Mechanical Transport Vehicles . . . . .		74,80,000	90,22,000	65,22,000
(4) Mechanical Transport Mobilization Reserve of spare parts . . . . .		..	1,75,000	..
(5) Animals: Horses, etc. . . . .		80,000	4,15,000	90,000
(6) Ordnance—Arsenals and Depots . . . . .		43,60,000	46,00,000	34,53,000
(7) Clothing Depots . . . . .				
(8) Ordnance Inspection . . . . .		60,000	60,000	60,000
(9) Stores taken to India with troops:—				
(i) Clothing . . . . .		1,60,000	1,60,000	1,32,000
(ii) Ordnance . . . . .		4,20,000	4,20,000	5,08,000
<b>TOTAL ENGLAND . . . . .</b>	<b>1,36,00,588</b>	<b>1,36,85,000</b>	<b>1,62,53,000</b>	<b>1,23,25,000</b>
Exchange on English Expenditure . . . . .	16,712	..	1,14,000	..
<b>TOTAL EXPENDITURE—MAIN HEAD V . . . . .</b>	<b>6,31,21,563</b>	<b>6,49,30,000</b>	<b>6,33,41,000</b>	<b>5,75,36,000</b>

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>RECEIPTS—</b>				
<b>India.</b>				
<b>Sub-Head B—Indian Army</b>				
<b>Service Corps—</b>				
<b>(a) Proceeds of sale of surplus, obsolete and condemned stores—</b>				
(1) Provisions . . . . .		10,690		40,000
(2) Grains and salt for animals . . . . .		110		700
(3) Petrol and lubricants . . . . .		2,900		100
(4) Coal and firewood . . . . .		..		200
(5) Oil for fuel and light . . . . .		..		..
(6) Miscellaneous I. A. S. C. Stores . . . . .		1,62,300		3,30,000
(7) M. T. stores . . . . .		1,07,000		1,75,000
(8) M. T. vehicles . . . . .		1,00,000		1,50,000
		<u>3,83,000</u>		<u>6,96,000</u>
<b>(b) Value of Stores issued on payment to officers and other ranks—</b>				
(1) Provisions . . . . .		10,88,970		12,80,000
(2) Grains and salt for animals . . . . .		1,57,700		2,10,000
(3) Petrol and lubricants . . . . .		1,33,610		1,80,000
(4) Coal and firewood . . . . .		1,12,100		2,00,000
(5) Oil for fuel and light . . . . .		54,650		70,000
(6) Other I. A. S. C. stores . . . . .		71,970		66,000
		<u>16,19,000</u>		<u>20,06,000</u>
<b>(c) Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments—</b>				
(a) Provisions . . . . .		1,45,400		6,90,000
(b) Grains and salt for animals . . . . .		16,000		1,02,200
(c) Petrol and lubricants . . . . .		..		31,400
(d) Coal and firewood . . . . .		..		6,600
(e) Oil for fuel and light . . . . .		..		4,500
(f) Miscellaneous I.A.S.C. stores . . . . .		7,600		42,300
(g) M. T. stores . . . . .		..		25,000
(h) M. T. vehicles . . . . .		..		..
		<u>1,69,000</u>		<u>9,02,000</u>
<b>TOTAL SUB HEAD B . . . . .</b>	<b>29,65,289</b>	<b>21,71,000</b>	<b>31,02,000</b>	<b>36,04,000</b>
<b>Sub Head C—Animals (Recounts)—</b>				
Sale proceeds of officers' chargers . . . . .		5,00,000		2,50,000
Sale proceeds of cast animals, etc. . . . .				2,54,000
Hire of Officers' chargers . . . . .		16,000		16,000
<b>TOTAL SUB-HEAD C . . . . .</b>	<b>3,72,014</b>	<b>5,16,000</b>	<b>5,10,000</b>	<b>5,20,000</b>



STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS-

The value of obsolete stores and waste and surplus stores of different categories that will be disposed of by the Central Disposals Organization is given below :—

	Obsolete stores and waste.		Surplus stores.	
	1929-30.	1930-31.	1929-30.	1930-31.
	Rs.	Rs.	Rs.	Rs.
(1) Mechanical transport stores including tyres . . . . .	1,07,000	1,75,000	..	..
(2) Mechanical transport vehicles . . . . .	1,00,000	1,50,000	..	..
(3) Ordnance stores . . . . .	12,57,000	11,13,000	19,57,000	1,00,000
(4) Clothing stores . . . . .	2,31,000	2,74,000	2,58,000	1,00,000
(5) Ordnance factory stores . . . . .	9,00,000	10,00,000	..	..
(6) Provisions and miscellaneous stores . . . . .	1,70,000	3,65,000	6,000	6,000
(7) Royal Air Force stores . . . . .	3,000	26,000	16,000	14,000
(8) Farms stores. . . . .	2,000	..	..	..
(9) M. E. S. Stores . . . . .	..	..	50,000	..
(10) E. I. M. Stores . . . . .	..	..	43,000	30,000
<b>TOTAL</b> . . . . .	<b>27,70,000</b>	<b>31,03,000</b>	<b>23,30,000</b>	<b>2,50,000</b>

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>Sub-Head E—Indian Army</b>				
<b>Ordnance Corps.—</b>				
(1) Value of ordnance stores issued on payment to H. M.'s Imperial Government and other Departments.		15,00,000	23,00,000	30,00,000
(2) Value of ordnance stores issued on payment to officers and other ranks . . . . .		3,80,000	2,80,000	2,80,000
(3) Sale proceeds of obsolete ordnance stores and waste . . . . .		12,57,110	10,00,000	11,13,420
(4) Proceeds of sale of surplus ordnance stores . . . . .		19,56,620	1,14,000	1,00,000
(5) Miscellaneous, including hire of tents . . . . .		21,000	1,80,000	40,000
(6) Value of clothing issued on payment to H. M.'s Imperial Government and other departments . . . . .		4,00,000	6,00,000	3,50,000
(7) Value of clothing issued on payment to officers and other ranks . . . . .		62,00,000	55,00,000	53,00,000
(8) Sale proceeds of obsolete clothing and waste . . . . .		2,31,360	2,31,000	2,73,580
(9) Proceeds of sale of surplus clothing stores . . . . .		2,57,910	1,75,000	1,00,000
(10) Recoveries on account of work done in arsenal workshops for non-military Departments . . . . .				(a)
(11) Recoveries on account of hire of tents from non-military Deptts., etc. . . . .				(a)
(12) Recoveries on account of value of Ordnance Stores issued on payment to Indian State Forces . . . . .				(b)
(13) Recoveries on account of value of clothing stores issued on payment to Indian State Forces . . . . .				(c)
<b>TOTAL SUB-HEAD E . . . . .</b>	<b>1,07,18,324</b>	<b>1,22,04,000</b>	<b>1,08,80,000</b>	<b>1,05,57,000</b>
<b>TOTAL INDIA . . . . .</b>	<b>1,40,55,627</b>	<b>1,48,91,000</b>	<b>1,44,92,000</b>	<b>1,46,81,000</b>

(a) Included under item (5).

(b) " " (1).

(c) " " (C).

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

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>Receipts in England—</b>				
(1) Clothing, accoutrements, etc., in possession of regiments on their transfer from the Indian to the British Establishment		4,48,000	4,48,000	5,32,000
(2) Sale of unserviceable Stores . . . . .		2,42,000	3,64,000	38,000
(3) Miscellaneous . . . . .			10,000	10,000
<b>TOTAL ENGLAND . . . . .</b>	<b>9,48,962</b>	<b>6,90,000</b>	<b>8,22,000</b>	<b>5,80,000</b>
Exchange . . . . .	1,117	..	6,000	..
<b>TOTAL RECEIPTS—MAIN HEAD V . . . . .</b>	<b>1,50,05,706</b>	<b>1,55,81,000</b>	<b>1,53,20,000</b>	<b>1,52,61,000</b>

MAIN HEAD VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—TIBET FRON. TIER	10,770	..	10,770	14,000	..	14,000	14,000	..	14,000	12,000	..	12,000
B.—SANDHURST COMMITTEE	..	..	..	..	..	..	..	..	..	..	..	..
C.—ADEN OPERATIONS	-38,025	..	-38,025	..	..	..	-1,000	..	-1,000	..	..	..
D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.	2,000	..	2,000	..	..	..	1,030	..	1,000	..	..	..
E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE.	108	..	108	..	..	..	..	..	..	..	..	..
<b>TOTAL INDIA</b>	<b>-25,149</b>	<b>..</b>	<b>-25,149</b>	<b>14,000</b>	<b>..</b>	<b>14,000</b>	<b>14,000</b>	<b>..</b>	<b>14,000</b>	<b>12,000</b>	<b>..</b>	<b>12,000</b>
<b>ENGLAND</b>	<b>16,744</b>	<b>13,272</b>	<b>3,472</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,000</b>	<b>..</b>	<b>1,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EXCHANGE</b>	<b>27</b>	<b>23</b>	<b>4</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL</b>	<b>-8,378</b>	<b>13,295</b>	<b>-21,673</b>	<b>14,000</b>	<b>..</b>	<b>14,000</b>	<b>15,000</b>	<b>..</b>	<b>15,000</b>	<b>13,000</b>	<b>..</b>	<b>12,000</b>

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**EXPLANATIONS.**

• The charges compiled under this head are those of special operations and committees of enquiry which are debited 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.

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

## DETAILS OF SUB-HEADS.

EXPENDITURE.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>INDIA.</b>				
<b>SUB-HEAD A.—TIBET FRONTIER.</b>				
(Under control of the Quartermaster General in India.)				
Detailed Heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services . . . . .		3,020		3,000
(b) Administrative services . . . . .		3,930		1,900
(2) Batta . . . . .		5,640		5,400
(3) Miscellaneous charges . . . . .		1,410		1,700
TOTAL SUB-HEAD A . . . . .	10,770	14,000	14,000	12,000
<b>SUB-HEAD B.—SANDHURST COMMITTEE</b>				
<b>SUB-HEAD C.—ADEN OPERATIONS.</b>				
Detailed Heads—				
(1) Pay charges of extra establishments—				
(a) Fighting services . . . . .				
(b) Administrative services . . . . .		..		..
(2) Batta . . . . .				
(3) Miscellaneous charges . . . . .				
Total Sub-Head C . . . . .	-38,025	..	-1,000	..
<b>SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.</b>				
Detailed Heads—				
Expenditure in India—				
(1) Pay charges . . . . .				
(2) Travelling allowances and cost of passages . . . . .				
(3) Hospital expenses . . . . .		..		..
(4) Gratuities . . . . .				
(5) Allowances . . . . .				
(6) Miscellaneous charges . . . . .				
TOTAL SUB-HEAD D . . . . .	2,000	..	1,000	..
<b>SUB-HEAD E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE .</b>				
	106	..	..	..
TOTAL INDIA . . . . .	-25,149	14,000	14,000	12,000
<b>ENGLAND.</b>				
Gratuities and allowances to surplus officers of the Indian army . . . . .		..	1,000	..
India Sandhurst committee . . . . .		..	..	
	16,744	..	1,000	..
<b>EXCHANGE ON EXPENDITURE IN ENGLAND . . . . .</b>				
	27	..	..	..
TOTAL MAIN HEAD VI. . . . .	-8,378	14,000	15,000	12,000
Receipts—				
Receipts in India . . . . .		..	..	..
Receipts in England . . . . .	13,272	..	..	..
Exchange . . . . .	23	..	..	..
Total Receipts Main Head VI . . . . .	13,295	..	..	..

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**EXPLANATIONS.**

**Sub-Head A—Tibet Frontier—Budget, 1930-31 is less than budget, 1929-30 by Rs. '02 lakh due to smaller provision under administrative services.**

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

**SUMMARY OF ESTIMATES.**

Sub-Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—TRANSPORTATION . . .	1,07,07,522	6,56,441	1,90,51,081	1,94,47,000	1,80,000	1,92,67,000	1,89,72,000	2,33,000	1,87,39,000	1,90,01,000	8,14,000	1,86,87,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	19,12,688	..	19,12,688	18,97,000	..	18,97,000	16,03,000	..	16,03,000	17,16,000	..	17,16,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON CANTONMENT STATIONS	26,56,259	22	26,56,237	24,80,000	..	24,80,000	24,71,000	5,000	24,66,000	24,85,000	..	24,85,000
D.—MISCELLANEOUS	8,22,678	6,06,755	1,55,923	38,17,000	20,40,000	17,77,000	2,95,000	27,37,000	—24,42,000	2,37,000	74,000	1,63,000
<b>TOTAL—INDIA</b>	<b>2,50,99,147</b>	<b>13,23,218</b>	<b>2,37,75,929</b>	<b>2,76,41,000</b>	<b>22,20,000</b>	<b>2,54,21,000</b>	<b>2,33,41,000</b>	<b>29,75,000</b>	<b>2,03,66,000</b>	<b>2,34,39,000</b>	<b>8,88,000</b>	<b>2,30,51,000</b>
ENGLAND . . .	80,83,176	18,18,031	62,64,245	1,12,38,000	18,56,000	93,82,000	1,10,86,000	20,72,000	90,14,000	1,00,48,000	18,72,000	81,76,000
EXCHANGE . . .	2,201	3,069	132	..	..	..	77,000	15,000	62,000	..	..	..
<b>TOTAL HEAD VII</b>	<b>3,31,84,524</b>	<b>31,44,218</b>	<b>3,00,40,306</b>	<b>3,88,79,000</b>	<b>40,76,000</b>	<b>3,48,03,000</b>	<b>3,45,04,000</b>	<b>50,62,000</b>	<b>2,94,42,000</b>	<b>3,34,87,000</b>	<b>22,60,000</b>	<b>3,12,27,000</b>

(a) Includes Rs. 83·22 lakhs for new measures.

(b) " " Rs. 1·29 " " " "



## EXPLANATIONS.

Budget 1930-31 is less than budget, 1929-30 by Rs. 35.76 lakhs due to the following causes:—

	(In lakhs of rupees).
<i>Decreases—</i>	
(1) Travelling and out-station allowances, due to departmental warrant and non-commissioned officers being made eligible for rail warrant instead of travelling allowances . . . . .	5.54
(2) Charges for Rest Camps (other than emergency rest camps) having been provided under Head II-M. . . . .	.29
(3) Sea and inland water charges, due to adjustment of cost of private steamer passages under the minor head (h) . . . . .	2.64
(4) Military launches, due to adjustment of charges under Head II-B. and consequent transfer of provision to that head . . . . .	2.83
(5) Hired transport owing to carriage of stores destined for Fort Sandeman by rail on the opening of Khanai-Fort Sandeman Railway . . . . .	1.75
(6) Arrear charges . . . . .	5.85
(7) Exclusion of provision for new measures provided for eventual transfer to England in Budget, 1929-30 . . . . .	30.00
(8) Aden contribution (Reduction of contribution to His Majesty's Imperial Government) . . . . .	13.34
(9) Receipts on account of refund of passages paid in previous years . . . . .	1.30
(10) Other minor variations (net) . . . . .	.69
	64.23
<i>Increases—</i>	
(11) Rail charges, due mainly to departmental warrant and non-commissioned officers being made eligible for warrant instead of travelling allowances which were more costly . . . . .	2.52
(12) Sea passage money, due mainly to adjustment of cost of private steamer passages under this head instead of under the minor head (f) . . . . .	2.31
(13) Leave passage concessions to Army officers, etc. (This head takes into account a sum of Rs. 54,000 on account of leave passage concession to officers employed in manufacturing concerns hitherto provided under Head III) . . . . .	1.04
(14) Indian Troop Service . . . . .	1.80
(15) Smaller arrear receipts . . . . .	4.51
(16) Smaller miscellaneous receipts . . . . .	15.00
(17) Cost of new measures . . . . .	1.29
	28.47
Net decrease . . . . .	35.76

*N. B.*—In cases where two figures bracketted together are entered against one detailed head the lower figure represents cost of new measures.

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.			Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.			1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
<i>India.</i>						
<b>SUB-HEAD A.—TRANSPORTATION.</b>						
(Under control of the Quartermaster-General in India.)						
<b>MINOR HEAD (a)—EMBARKATION STAFF.</b>						
Detailed heads—						
10	10	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .		1,74,480		1,70,000
134	131	(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) . . . . .		1,80,810		1,69,600
		(3) Kit and clothing allowances . . . . .		260		8,000
		(4) Money compensation in lieu of rations . . . . .		2,920		2,750
		(5) Incidental and miscellaneous expenses . . . . .		2,470		2,350
				80,060		74,300
<b>TOTAL MINOR HEAD (a)</b>			<b>4,31,901</b>	<b>4,41,000</b>	<b>4,32,000</b>	<b>4,27,000</b>
<b>MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.</b>						
Detailed heads—						
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commission . . . . .		16,750		16,500
19	19	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) . . . . .		42,850		47,200
		(3) Kit and clothing allowances . . . . .		5,000		4,000
		(4) Money compensation in lieu of rations . . . . .		1,690		1,700
		(5) Incidental and miscellaneous expenses . . . . .		6,710		5,600
				2,000		1,000
<b>TOTAL MINOR HEAD (b).</b>			<b>64,496</b>	<b>75,000</b>	<b>71,000</b>	<b>76,000</b>
<b>Carried over . . . . .</b>			<b>4,96,397</b>	<b>5,16,000</b>	<b>5,03,000</b>	<b>5,03,000</b>

HOT WEATHER ESTS., AND MISCELLANEOUS—*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.

The decrease of Rs. '14 lakh in budget, 1930-31 as compared with budget, 1929-30 is due to transfer of 1 British other rank and some Indian personnel to the supply section in connection with petrol, oil and lubricant duties taken over by the Indian Army Service Corps ('22) partly counterbalanced by cost of new measures ('08).

*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.

Budget, 1930-31 is more than budget, 1929-30 by Rs. '01 lakh due to cost of new measures ('04) partly counterbalanced by less expenditure for money compensation in lieu of rations ('01) reduction in incidental and miscellaneous expenses ('01) and other minor variations ('01).

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward .		4,96,397	5,16,000	5,03,000	5,03,000
<b>SUB-HEAD A.—TRANSPORTATION</b>					
<i>—contd.</i>					
<b>MINOR HEAD (c)—EMERGENCY REST CAMPS AND SPECIAL ATTACHED SECTIONS.</b>					
Detailed heads—					
..	..	(1) Pay and allowances of officers with King's commission . . . . .	2,400		2,400
10	7	(2) Pay and allowances of British soldiers . . . . .	31,320		{ 21,120 4,000
8	5	(3) Pay and allowances of Indian officers and Indian other ranks including clerks . . . . .	7,130		2,590
89	19	(4) Pay and allowances of followers . . . . .	17,240		5,100
		(5) Money compensation in lieu of rations . . . . .	500		50
		(6) Kit and clothing allowances . . . . .	1,000		560
		(7) Incidental and Miscellaneous expenses . . . . .	5,410		4,180
<b>TOTAL MINOR HEAD (c).</b>		<b>66,972</b>	<b>65,000</b>	<b>65,000</b>	<b>40,000</b>
<b>MINOR HEAD (d)—TRAVELLING AND OUT-STATION ALLOWANCES.*</b>					
Detailed heads—					
		(1) Fighting Services . . . . .	{ 15,50,480 10,100		{ 13,00,000 780
		(2) Indian Army Service Corps . . . . .	{ 5,00,000 5,400		{ 3,30,000 1,420
		(3) Indian Army Ordnance Corps . . . . .	1,40,000		1,04,000
		(4) Indian Army Veterinary Corps . . . . .	30,000		26,000
		(5) Remount Depots and breeding operations . . . . .	80,000		{ 70,500 —500
		(6) Medical Services, (except for Medical Store Depots) . . . . .	{ 4,50,000 720		{ 3,75,000 30
		(7) Educational Institutions, other than those of administrative Services . . . . .	1,00,000		75,000
		(8) Army Headquarters . . . . .	1,96,000		1,80,000
		(9) Staff of Commands . . . . .	1,70,000		1,40,000
		(10) Staff of Districts and Brigades . . . . .	3,75,000		3,60,000
		(11) Travelling allowance of officers detailed to act for Staff Officers sanctioned by His Excellency the Commander-in-Chief . . . . .	4,500		4,500
		(12) Cantonments . . . . .	38,590		38,720
		(13) Military Estates . . . . .	{ 23,560 3,800		{ 27,680 ..
		(14) Ecclesiastical establishments . . . . .	64,810		65,000
		(15) Miscellaneous Services . . . . .	1,13,040		1,10,000
		(16) Inspector of Lethal Weapons . . . . .	80,000		76,500
		(17) Central disposal organisation . . . . .	2,000		1,500
		(18) Furlough for Indian officers and other ranks and enrolled followers . . . . .	8,00,000		8,99,870
		(19) Sandhurst candidates . . . . .	18,000		18,000
		<i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .			
<b>TOTAL MINOR HEAD (d)</b>		<b>44,13,774</b>	<b>47,56,000</b>	<b>42,00,000</b>	<b>42,04,000</b>
Carried over . . . . .		<b>49,77,143</b>	<b>53,37,000</b>	<b>47,68,000</b>	<b>47,47,000</b>

\*Heads pertaining to Cantonments, Military Estates and Ecclesiastical establishments

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**HOT WEATHER ESTS. AND MISCELLANEOUS.—contd.****EXPLANATIONS.*****Minor Head (c)—Emergency Rest camps and Special attached sections.***

The decrease of Rs. 25 lakh in budget 1930-31 as compared with budget, 1929-30 is due to transfer of certain Rest Camps to the control of the Adjutant General in India and consequent transfer of budget provision to Head II (.29) partly counterbalanced by cost of new measures (0.4).

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

The decrease of Rs. 5.52 lakhs in budget, 1930-31 as compared with budget, 1929-30 is due to departmental warrant and non-commissioned Officers being made eligible for rail warrants instead of travelling allowances which were more costly (5.54) partly counterbalanced by excess expenditure on account of cost of new measures (.02).

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	49,77,143	53,37,000	47,68,000	47,47,000
<b>SUB-HEAD A.—TRANSPORTATION</b>				
<i>—contd.</i>				
<b>MINOR HEAD (e)—RAIL CHARGES.</b>				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme . . . . .		14,50,000		14,50,000
(2) Movements of drafts and details in relief to and from port . . . . .		{ 5,25,000		5,28,500
		{ 36,110		
(3) Fighting Services . . . . .		{ 25,15,120		26,00,020
(4) Indian Army Service Corps (personnel) . . . . .		{ 28,810		810
(5) Indian Army Ordnance Corps (personnel) . . . . .		{ 2,47,980		2,36,000
(6) Remount Depots and breeding circles including animals . . . . .		{ 37,650		1,850
(7) Indian Army Veterinary Corps (personnel) . . . . .		{ 45,000		40,000
(8) Medical Services (personnel) except for Medical Store Depots . . . . .		{ 5,010		
(9) Educational Institutions other than those of administrative Services (personnel) . . . . .		{ 2,50,000		2,61,130
(10) Headquarters Staff including Commands, Districts and Brigades (personnel and stores) . . . . .		{ 8,580		2,390
(11) Indian Army Service Corps stores excluding Mechanical Transport . . . . .		{ 15,000		15,000
(12) Ordnance Stores . . . . .		{ 280		
(13) Mechanical Transport stores and vehicles . . . . .		{ 1,72,000		1,60,000
(14) Empty haulage . . . . .		{ 3,980		4,090
(15) Special haulage charges . . . . .		{ 23,000		33,000
(16) Ecclesiastical establishments . . . . .		{ 2,86,000		2,44,000
(17) Inspector of Lethal Weapons . . . . .		{ 27,53,000		28,99,860
(18) Central disposal organisation . . . . .		{ 13,33,220		15,00,000
(19) Miscellaneous . . . . .		{ 2,73,000		4,10,000
(20) Furlough for Indian officers, other ranks and enrolled followers . . . . .		{ 1,09,260		57,350
<i>Deduct—</i> Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .		{ 2,00,000		1,25,000
		{ 1,60,000		1,30,000
		{ 4,000		20,000
		{ 26,000		60,000
		{ 3,20,000		3,70,000
		{ ..		..
		{ ..		..
<b>TOTAL MINOR HEAD (e)</b> . . . . .	<b>1,14,39,130</b>	<b>1,08,31,000</b>	<b>1,12,00,000</b>	<b>1,11,49,000</b>
Carried over	1,64,16,273	1,61,68,000	1,59,68,000	1,58,96,000

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

*Minor Head (c)—Rail charges.*—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

Budget 1930-31 is more than budget, 1929-30 by Rs. 3.18 lakhs due mainly to departmental warrant and non-commissioned officers being made eligible for rail warrants instead of travelling allowance (2.52) and cost of new measures (.66).

### MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	1,64,16,273	1,61,68,000	1,59,68,000	1,58,96,000
<b>SUB-HEAD A.—TRANSPORTATION</b>				
<i>—concll.</i>				
<b>MINOR HEAD (f)—SEA AND INLAND WATER CHARGES.</b>				
Detailed heads—				
(1) Relief movements . . . . .		35,000		35,000
(2) Other movements (Personnel) . . . . .		{ 3,74,600		1,80,000
		{ —70		
(3) Remount Depots and Breeding Circles including Animals . . . . .		2,500		{ 3,550
				{ —1,050
(4) Indian Army Service Corps Stores . . . . .		{ 1,45,000		2,00,000
		{ 55,120		28,660
(5) Ordnance Stores . . . . .		62,150		60,000
(6) Inspector of Lethal Weapons and General Stores . . . . .		3,000		3,000
(7) Miscellaneous (including voyage rations). . . . .		1,35,000		60,140
(8) Sandhurst candidates . . . . .		..		2,000
(9) Central disposal organization . . . . .		700		700
(10) Furlough for Indian officers other ranks and enrolled followers . . . . .		45,000		50,000
<i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government on account of recruiting staff . . . . .		..		..
<b>TOTAL MINOR HEAD (f) . . . . .</b>	<b>7,00,623</b>	<b>8,58,000</b>	<b>5,75,000</b>	<b>6,22,000</b>
<b>MINOR HEAD (g)—INDIAN TROOP SERVICE</b>	<b>1,08,160</b>	<b>99,000</b>	<b>99,000</b>	<b>1,06,000</b>
<b>MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)</b>	<b>3,07,100</b>	<b>{ 56,730</b>	<b>3,00,000</b>	<b>3,00,410</b>
<b>MINOR HEAD (i)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS . . . . .</b>		<b>{ 12,270</b>		<b>3,590</b>
	<b>19,24,898</b>	<b>19,50,000</b>	<b>20,00,000</b>	<b>20,31,000</b>
<b>MINOR HEAD (j)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS</b>	<b>14,603</b>	<b>20,000</b>	<b>30,000</b>	<b>42,000</b>
<b>Minor head (k)—Military Launches . . . . .</b>	<b>2,35,865</b>	<b>2,83,000</b>	<b>..</b>	<b>..</b>
<b>TOTAL SUB-HEAD A. . . . .</b>	<b>1,97,07,522</b>	<b>1,94,47,000</b>	<b>1,89,72,000</b>	<b>1,90,01,000</b>



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

*Minor Head (f).—Sea and Inland water charges.*—Budget, 1930-31 is less than budget, 1929-30 by Rs. 2·36 lakhs due to adjustment of cost of private steamer passages under the minor head (h) (2·64), partly counterbalanced by excess on account of cost of new measures (·28).

*Minor Head (g).—Indian Troop Service.*—

This head includes 4/5th of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops' bedding supplied to hired transports.

The excess of Rs. ·07 lakh in budget, 1930-31 as compared with budget 1929-30 is due to excess requirement for troops' bedding and hammalage charger.

*Minor Head (h).—Sea passage money on account of officers and others to and from England and Colonies.*—Budget, 1930-31 exceeds Budget, 1929-30 by Rs. 2·35 lakhs due mainly to adjustment of cost of private steamer passages under this head instead of under the minor head (f) (2·31) and cost of new measures (·04).

*Minor Head (i).—Leave passage concessions to Army officers and warrant officers.*—

The excess of Rs. ·81 lakh in budget, 1930-31 as compared with budget, 1929-30 is due to transfer of certain British Service officers to Indian Army for service in mechanical transport (·49) and to transfer of provision for leave passage concessions of officers employed in manufacturing concerns hitherto made under Head III (·32).

*Minor Head (j).—Leave passage concessions to the civilian officers.*—

The excess of Rs. ·22 lakh in budget, 1930-31 as compared with budget, 1929-30 is due provision for leave passage concessions to the civilian officers employed in manufacturing concerns having been made under this head instead of under Head III.

*Minor Head (k).—Military launches.*—Provision for the year 1930-31 is made under Head II B.—I. A. S. C.

## · MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1928-29, Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA).</b>				
<b>MINOR HEAD (a)—HIRED TRANSPORT.</b>				
Detailed heads—				
(1) Relief movements . . . .				
(2) Fighting Services (personnel) .				
(3) Medical Services (personnel) ex- cept for medical store depots .				
(4) Indian Army Service Corps per- sonnel and Stores, excluding Mechanical Transport . . . .				
(5) Mechanical Transport stores .		17,69,000		15,94,000
(6) Ordnance stores and personal (ex- cluding Clothing and Ordnance Factories) . . . . .				
(7) Miscellaneous . . . . .				
(8) Remount Depots and breeding . circles including animals				
(9) Central Disposal Organisation .				
<i>Deduct—Amount recoverable from H. M.'s Imperial Government on account of recruiting staff. . . . .</i>			..	
<b>TOTAL MINOR HEAD (a) . . . .</b>	<b>17,85,990</b>	<b>17,69,000</b>	<b>14,73,000</b>	<b>15,94,000</b>
<b>MINOR HEAD (b)—SUPPLY OF WELL WATER.</b>				
Detailed heads—				
(1) Hire of bullocks . . . . .		1,28,000		1,22,000
(2) Temporary labour . . . . .				
<b>TOTAL MINOR HEAD (b) . . . .</b>	<b>1,26,698</b>	<b>1,28,000</b>	<b>1,30,000</b>	<b>1,22,000</b>
<b>TOTAL SUB-HEAD B. . . . .</b>	<b>19,12,688</b>	<b>18,97,000</b>	<b>16,03,000</b>	<b>17,16,000</b>

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

*Minor Head (a).—Hired transport*—The decrease of Rs. 1.75 lakhs in budget, 1930-31, as compared with budget, 1929-30 is due to :—

	In lakhs of Rs.
(1) Abolition of the hired transport for the carriage of stores destined for Fort Sandeman on the opening of the Khanai-Fort Sandeman Railway . . . . .	1.67
(2) Minor causes . . . . .	.08
	1.75

*Minor Head (b).—Supply of well water*—The decrease of Rs. .06 lakh in budget, 1930-31 as compared with budget, 1929-30 is due to ordinary fluctuation.

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS (UNDER CONTROL OF THE QUARTERMASTER-GENE- RAL IN INDIA).</b>				
<b>MINOR HEAD (a)—CONSERVANCY.</b>				
Detailed heads—				
(1) Conservancy charges paid to Can- tonment authorities . . . . .				
(2) Other conservancy charges in Cantonment station . . . . .		{ 18,76,860		18,84,150
(3) Other conservancy charges in non-cantonment stations. . . . .		{ 140		1,850
<i>Deduct</i> —Amount recoverable from H. M.'s Imperial Government . . . . .		..		..
<b>TOTAL MINOR HEAD (a) . . . . .</b>	<b>19,76,763</b>	<b>18,77,000</b>	<b>18,99,000</b>	<b>18,86,000</b>
<i>Minor head (b) Anti malarial Measures</i>	77,058	..	..	..
<b>MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS.</b>				
Detailed heads—				
(1) Barracks—British troops . . . . .				
(2) Offices—Indian regimental units				
(3) Military Hospitals—British (in- cluding lady nurses quarters) . . . . .				
(4) Military Hospitals—Indian . . . . .		{ 2,02,900		1,73,860
(5) Animal Transport units . . . . .		{ 100		140
(6) Indian Army Service Corps . . . . .				
(7) Indian Army Ordnance Corps . . . . .				
(8) Miscellaneous Services . . . . .				
<b>TOTAL MINOR HEAD (c) . . . . .</b>	<b>2,40,794</b>	<b>2,03,000</b>	<b>1,71,000</b>	<b>1,74,000</b>
<b>MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS . . . . .</b>	<b>2,275</b>	<b>1,000</b>	<b>3,000</b>	<b>5,000</b>
<b>MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.) . . . . .</b>		{ 3,97,850		4,11,910
		{ 1,150		8,090
<b>TOTAL MINOR HEAD (d) . . . . .</b>	<b>3,59,369</b>	<b>3,99,000</b>	<b>3,98,000</b>	<b>4,20,000</b>
<b>TOTAL SUB-HEAD C. . . . .</b>	<b>26,56,259</b>	<b>24,80,000</b>	<b>24,71,000</b>	<b>24,85,000</b>

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

## EXPLANATIONS.

*Minor Head (a)—Conservancy—*

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

(2) In the military area itself, the military authority is responsible for its own conservancy arrangements.

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

The excess of Rs. '09 lakh in budget 1930-31 as compared with budget, 1929-30 is due to occupation of Wana ('07) and cost of new measures ('02).

*Minor Head (b)—Hot weather establishments—*

Hand-pulled punkhas are only provided in very hot stations at the expense of 50-M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided from 50-M. E. S., expenditure under this head automatically decreases.

The decrease of Rs. '29 lakh in budget, 1930-31 as compared with budget, 1929-30 is due to the further electrification of barracks and hospitals.

*Minor Head (c)—Administration of Non-Cantonment stations.—*

The increase of Rs. '04 lakh in budget, 1930-31 over the budget, 1929-30 is due to provision having been made for the administration of certain stations in the Southern Command.

*Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters)—*  
The increase of Rs. '21 in budget, 1930-31 as compared with budget, 1929-30 is mainly due to the installation of additional telephones within the authorised scales ('13) and cost of new measures ('08).

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**MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.**

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD D.—MISCELLANEOUS.</b>				
Detailed heads—				
(1) Loss of Cash . . . . .		16,190		8,900
(2) Compensation for losses . . . . .		35,550		44,500
(3) Payments to the Ministry of Health on account of Na- tional Health Insurance . . . . .		..		..
(4) Payment to Telegraph Depart- ment for care of Army Mobi- lisation stores . . . . .		30,000		30,000
(5) Expenditure on account of families of British Soldiers attached to Civil Depart- ments . . . . .		—400		—450
(6) Incidental and miscellaneous ex- penses . . . . .		67,400		{ 67,500, 3,500
(7) Arrear charges unallocated . . . . .		6,69,000		84,000
(8) Fractional differences . . . . .		—740		—950
(9) Provision in India for eventual transfer to England . . . . .		30,00,000		..
<b>TOTAL SUB-HEAD D . . . . .</b>	<b>8,22,678</b>	<b>38,17,000</b>	<b>2,95,000</b>	<b>2,37,000</b>
<b>TOTAL INDIA . . . . .</b>	<b>2,50,99,147</b>	<b>2,76,41,000</b>	<b>2,33,41,000</b>	<b>2,34,39,000</b>

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

**EXPLANATIONS.**

*Sub-Head D.—Miscellaneous.*—The items of expenditure under this sub-head are of a fluctuating nature. Provision for the year 1930-31 is based on past and current actuals excluding the abnormal items included therein.

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1928-29.	Budget Estimate 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
England—				
(1) Aden Contribution . . . . .		33,34,000	32,14,000	20,00,000
(2) Indian Troop Service and cost of sea trans- port not charged to Troop Service or Royal Air Force . . . . .		74,03,000	74,00,000	75,88,000
(3) Expenditure in connection with the maintenance of graves of soliders of Indian Expeditionary Forces.		..	..	..
(4) Land transport. . . . .		12,000	12,000	..
(5) Miscellaneous . . . . .		2,64,000	2,40,000	2,40,000
(6) Publications and Mis- cellaneous . . . . .		1,60,000	1,60,000	1,60,000
(7) Passages to India and leave passage conces- sions . . . . .		60,000	60,000	60,000
<b>TOTAL ENGLAND</b>	<b>80,83,176</b>	<b>1,12,38,000</b>	<b>1,10,86,000</b>	<b>1,00,48,000</b>
Exchange on English Ex- penditure . . . . .	2,201	..	77,000	..
<b>TOTAL EXPENDITURE— MAIN HEAD VII</b>	<b>3,31,84,524</b>	<b>3,88,79,000</b>	<b>3,45,04,000</b>	<b>3,34,87,000</b>



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

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<b>India—</b>				
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		1,15,750		1,20,000
(2) Receipts on account of refund of passages paid in previous years to Army Officers and Warrant Officers.		..		1,27,000
(3) Receipts on account of refund of passages paid in previous years to the Civilian Officers other those employed in manufacturing concerns.		..		3,000
(4) Recoveries of table money, etc.		50,500		50,000
(5) Miscellaneous		13,750		14,000
<b>TOTAL SUB-HEAD A</b>	<b>6,56,441</b>	<b>1,80,000</b>	<b>2,33,000</b>	<b>3,14,000</b>
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	22	..	5,000	..
Sub-Head D.—Miscellaneous—				
(1) Fines and forfeitures.		36,750		27,100
(2) Arrear receipts		4,62,300		10,900
(3) Fractional differences and miscellaneous		40,950		36,000
(4) Miscellaneous		15,00,000		..
<b>TOTAL SUB-HEAD D</b>	<b>6,66,755</b>	<b>20,40,000</b>	<b>27,37,000</b>	<b>74,000</b>
<b>TOTAL INDIA</b>	<b>13,23,218</b>	<b>22,20,000</b>	<b>29,75,000</b>	<b>3,88,000</b>
<b>England—</b>				
(1) Contribution by the Imperial Government in respect of cost of the transport of troops		17,88,000	18,04,000	18,04,000
(2) Miscellaneous		68,000	2,68,000	68,000
<b>TOTAL ENGLAND</b>	<b>18,18,931</b>	<b>18,56,000</b>	<b>20,72,000</b>	<b>18,72,000</b>
Exchange	2,069	..	15,000	..
<b>TOTAL RECEIPTS—MAIN HEAD VII</b>	<b>31,44,218</b>	<b>40,76,000</b>	<b>50,62,000</b>	<b>22,60,000</b>

# MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS.

## SUMMARY OF ESTIMATES.

Sub-heads	Accounts, 1928-29,			Budget Estimate, 1929-30,			Revised Estimate, 1929-30,			Budget Estimate, 1930-31,		
	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.
<b>INDIA—</b>												
A.—REWARDS FOR MILITARY SERVICES	10,91,103	89,169	10,01,934	10,46,000	1,99,000	8,47,000	10,87,000	1,10,000	9,77,000	10,93,000	1,60,000	9,33,000
B.—PENSIONS	8,42,80,616	16,96,370	8,25,84,246	8,29,95,000	15,23,000	8,14,72,000	8,42,82,000	26,28,000	8,16,54,000	8,45,78,000	17,14,000	8,28,64,000
<b>TOTAL—INDIA.</b>	<b>8,53,71,719</b>	<b>17,85,539</b>	<b>8,35,86,180</b>	<b>8,40,41,000</b>	<b>17,22,000</b>	<b>8,23,19,000</b>	<b>8,53,69,000</b>	<b>27,38,000</b>	<b>8,26,31,000</b>	<b>8,50,71,000</b>	<b>18,74,000</b>	<b>8,37,97,000</b>
ENGLAND	4,86,89,297	35,36,264	4,51,03,033	4,93,81,000	20,73,000	4,73,08,000	4,94,50,000	67,47,000	4,27,03,000	4,95,05,000	50,53,000	4,44,52,000
EXCHANGE	68,266	5,295	62,971	..	..	..	3,46,000	47,000	2,99,000	..	..	..
<b>TOTAL—MAIN HEAD VIII</b>	<b>8,40,79,282</b>	<b>53,27,098</b>	<b>7,87,52,184</b>	<b>8,34,22,000</b>	<b>37,95,000</b>	<b>7,96,27,000</b>	<b>8,51,65,000</b>	<b>95,32,000</b>	<b>7,56,33,000</b>	<b>8,51,76,000</b>	<b>69,27,000</b>	<b>7,82,49,000</b>

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

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

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

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

	Rs.	Rs.
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, 1930-31, is more than Budget, 1929-30, by Rs. 86 lakh (net) and is based on progress of charges and receipts mainly.

4. *Pensions.*—The increase of Rs. 13.92 lakhs (net) in Budget, 1930-31, as compared with Budget, 1929-30, is also justified by the progress of charges and is due mainly to larger payments of departmental and capitalised pensions and of pensions to Europeans and Indians partly counterbalanced by larger recoveries from other departments and Governments on account of capitalised value of proportionate share of pensions under military rules. The increase also includes Rs. 3.12 lakhs on account of provision for charges in connection with the work of actual disbursement of pensions which were hitherto adjusted under Head II-I, Military Accounts offices.

5. *England.*—Expenditure in 1930-31 is less than Budget for 1929-30 by Rs. 28.56 lakhs and is due mainly to larger contributions received from the Imperial Government as a result of a readjustment in respect of pensionary charges of Officers and men of the Indian Army and Officers of the British Service relating to previous years.

## MAIN HEAD VIII.—NON-EFFECTIVE

Under control of the

Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
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. . . . .		84,300	64,700
(2) Annuities and gratuities . . . .		18,760	25,450
(3) Special payments (Jangi inams) to Indian officers and men for services in connection with the Great War . . . . .		8,56,260	9,49,120
(4) Decorations and Medals . . . .		86,680	53,730
<b>TOTAL SUB-HEAD A . . . .</b>	<b>10,91,103</b>	<b>10,46,000</b>	<b>10,87,000</b>

## 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 . . . . .		20,45,000	25,35,000
(2) Wound pensions to commissioned officers, departmental officers and warrant and non-commissioned officers and civilians . . . .		67,310	67,800
(3) Wound and other gratuities . . . .		5,200	6,100
(4) Compensation for dearness of provisions . . . . .		500	250
<b>TOTAL . . . . .</b>	<b>23,35,020</b>	<b>21,18,010</b>	<b>26,00,000</b>

Carried over . . . . .	26,35,020	21,18,010	26,00,000	26,00,150
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CHARGES AND RECEIPTS—*contd.*

## Adjutant General in India.

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	26,35,020	21,18,010	26,00,000	26,09,150
<b>INDIA—<i>contd.</i></b>				
<b>SUB-HEAD B.—PENSIONS—<i>contd.</i></b>				
<b>(b) Retired, Wound and Invalid Pensions and Gratuities to Indians—</b>				
(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 . . . . .		2,20,57,280		2,27,92,970
(2) Gratuities to Indian soldiers, men of the active reserve and regimental followers including mustering-out gratuities . . . . .		1,47,500		1,66,850
(3) Indian family pensions including those of regimental followers . . . . .		49,02,000		45,92,700
(4) Compensation for dearness of provisions . . . . .		2,07,000		2,00,800
TOTAL . . . . .	2,79,58,442	2,73,43,780	2,78,99,000	2,77,53,320
<b>(c) Family Pensions and Compassionate Allowances to Europeans—</b>				
(1) Pensions to widows (late Lord Clive's Fund) . . . . .		900		1,130
(2) Pensions to widows admitted since passing of Indian Government Acts, 1858 (Acts XXI and XXII, Chap. 108) . . . . .		4,14,500		3,79,200
(3) Children's Pensions . . . . .		30,600		75,300
(4) Artillery Charitable Fund . . . . .		..		..
(5) Indian Military Service Family Pensions . . . . .		1,20,000		1,10,000
(6) Compassionate allowances . . . . .		99,000		61,000
TOTAL . . . . .	6,65,709	7,05,000	6,54,000	6,26,630
Carried over . . . . .	3,12,59,171	3,01,66,790	3,11,53,000	3,09,89,100

## MAIN HEAD VIII.—NON-EFFECTIVE

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	3,12,59,171	3,01,66,790	3,11,53,000	3,09,89,100
<b>INDIA—concl'd.</b>				
<b>SUB-HEAD B.—PENSIONS—concl'd.</b>				
<b>(d) Departmental Pensions—</b>				
(1) Pensions . . . . .		18,93,510		20,69,500
(2) Compassionate allowances . . . . .		12,600*		14,900†
(3) Gratuities . . . . .		17,400		20,800
(4) Family pensions . . . . .		1,19,700		1,25,700
<b>TOTAL . . . . .</b>	<b>21,34,801</b>	<b>20,33,210</b>	<b>21,72,000</b>	<b>22,30,900</b>
<b>(e) Pensions—Capitalised—</b>				
(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 . . . . .		5,52,000		7,32,000
(2) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers . . . . .		6,000		15,000
(3) Indian family pensions . . . . .		2,000		1,000
(4) Departmental pensions under Military Rules . . . . .		11,000		10,000
(5) Equated payments of commuted value of departmental pensions under Civil Service Regulations charged to capital . . . . .		2,24,000		2,88,000
(6) Commutations of pensions financed from Revenue . . . . .				
<b>TOTAL . . . . .</b>	<b>8,86,644</b>	<b>7,95,000</b>	<b>9,57,000</b>	<b>10,46,000</b>
<b>(f) Charges for payment of pensions</b>				<b>3,12,000</b>
<b>TOTAL SUB-HEAD B . . . . .</b>	<b>3,42,80,616</b>	<b>3,29,95,000</b>	<b>3,42,82,000</b>	<b>3,45,78,000</b>
<b>TOTAL INDIA . . . . .</b>	<b>3,53,71,719</b>	<b>3,40,41,000</b>	<b>3,53,89,000</b>	<b>3,56,71,000</b>

\* Includes Rs. 9,000 for grants from Civil Compassionate Fund to civilian employees paid from Military Estimates.

† Includes Rs. 13,500 for grants from Civil Compassionate Fund to civilian employees paid from Military Estimates.

CHARGES AND RECEIPTS—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>ENGLAND—</b>				
(1) Payments to War Offices for retired pay, etc., of British Forces for service in India . . . .		1,56,08,000		1,58,16,000
(2) Pay of Non-effective Colonels of Royal Artillery . . . .		..		..
(3) Pay and pensions of Non-effective and retired officers of the Indian Service . . . . .		2,64,00,000		2,61,60,000
(4) Wound pensions and gratuities . .		1,72,000		1,72,000
(5) Miscellaneous pensions, etc. . . .		30,12,000		30,04,000
(6) Indian Military Service Family Pensions . . . . .		32,28,000		32,48,000
(7) Pensions of Civilians employed in Army Department, commutations, etc. . . . .		7,73,000		..
(8) Passage gratuities . . . . .		..		..
(9) Miscellaneous . . . . .		1,88,000		1,68,000
(10) Ordnance and Clothing Factories . .		..		4,00,000
(11) Grass Farms . . . . .		..		5,000
(12) Dairy Farms . . . . .		..		52,000
(13) Other Establishments . . . . .		..		4,80,000
<b>TOTAL ENGLAND . . . .</b>	<b>4,86,39,297</b>	<b>4,93,81,000</b>	<b>4,94,50,000</b>	<b>4,95,05,000</b>
<b>EXCHANGE ON EXPENDITURE IN ENGLAND</b>	<b>68,266</b>	<b>..</b>	<b>3,44,000</b>	<b>..</b>
<b>TOTAL EXPENDITURE—MAIN HEAD VIII</b>	<b>8,40,79,282</b>	<b>8,34,22,000</b>	<b>8,51,65,000</b>	<b>8,51,76,000</b>

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

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<b>INDIA—</b>				
<b>SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.</b>				
(1) Miscellaneous receipts . . .		9,360		6,030
(2) Decorations and Medals . . .		1,89,640		1,53,970
<b>TOTAL SUB-HEAD A.</b> . . .	<b>89,169</b>	<b>1,09,000</b>	<b>1,10,000</b>	<b>1,60,000</b>
<b>SUB-HEAD B.—PENSIONS.</b>				
(1) Subscriptions towards Indian Military Service Family Pensions . . .		6,65,000		6,30,000
(2) Miscellaneous receipts. . . .		8,58,000		10,84,000
(3) Receipts from other departments and Governments on account of commuted value of pensions . . .		10,000		30,000
(4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions . . . . .		10,000		30,000
<b>TOTAL SUB-HEAD B.</b> . . .	<b>16,96,370</b>	<b>15,23,000</b>	<b>28,28,000</b>	<b>17,14,000</b>
<b>TOTAL INDIA.</b> . . . .	<b>17,85,539</b>	<b>17,22,000</b>	<b>27,38,000</b>	<b>18,74,000</b>
<b>ENGLAND—</b>				
(1) Subscriptions towards Indian Military Service Family Pensions . . .		6,85,000		6,85,000
(2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc. . . . .		13,36,000		43,28,000
(3) Miscellaneous . . . . .		52,000		40,000
<b>TOTAL ENGLAND.</b> . . . .	<b>35,36,264</b>	<b>20,73,000</b>	<b>67,47,000</b>	<b>50,53,000</b>
<b>EXCHANGE ON RECEIPTS IN ENGLAND.</b>	<b>5,295</b>	<b>..</b>	<b>47,000</b>	<b>..</b>
<b>TOTAL RECEIPTS—MAIN HEAD VIII.</b>	<b>53,27,098</b>	<b>37,95,000</b>	<b>95,32,000</b>	<b>69,27,000</b>



ARMY.

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

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

### SUMMARY OF ESTIMATES.

Mut-Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS .	60,115	..	60,115	56,000	..	56,000	56,000	..	56,000	56,000	..	56,000
B.—STAFF AT HEAD-QUARTERS OF COM-MANDS . . .	67,755	..	67,755	82,000	..	82,000	74,000	..	74,000	89,000	..	88,000
U.—STAFF AT HEAD-QUARTERS OF DIS-TRICTS AND BRI-GADES . . .	1,21,427	..	1,21,427	1,33,000	..	1,33,000	91,000	..	91,000	90,000	..	90,000
D.—AUXILIARY FORCE	60,48,300	..	60,48,300	60,69,000	..	60,69,000	59,52,000	..	59,52,000	61,24,000	..	61,24,000
E. (a) — TERRITORIAL FORCE . . .	17,47,062	..	17,47,062	19,55,000	..	19,55,000	17,88,000	..	17,88,000	17,81,000	..	17,81,000
(b) SPECIAL EXPEN-DITURE FOR EXPAN-SION OF TERRI-TORIAL FORCE . . .	..	..	..	10,00,000	..	10,00,000	8,98,000	..	8,98,000	15,00,000	..	15,00,000
F.—MISCELLANEOUS	—135	..	—135	..	..	..	..	..	..	..	..	..
RECEIPTS . . .	..	7,584	—7,584	.. (a)	..	..	..	11,000	—11,000	.. (b)	5,000	—5,000
<b>TOTAL . . .</b>	<b>80,44,524</b>	<b>7,584</b>	<b>80,36,940</b>	<b>92,95,000</b>	<b>..</b>	<b>92,95,000</b>	<b>88,59,000</b>	<b>11,000</b>	<b>88,48,000</b>	<b>96,39,000</b>	<b>5,000</b>	<b>96,34,000</b>

N. B.—Amount provided in Budget for 1930-31 for Auxiliary and Territorial Forces is Rs. 61,24,000 and Rs. 32,81,000 respectively. In addition certain sums are expended by Army and Military Engineer Services for stores and works expenditure which amount to Rs. 14,17,000 and Rs. 7,68,000 thus bringing the total provision for Auxiliary and Territorial Forces to Rs. 75,41,000 and Rs. 40,49,000 respectively.

(a) Includes Rs. 31,000 on account of new measures.

(b) Includes Rs. 29,000 on account of new measures.

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 organization and administration of Auxiliary and Territorial Forces.

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act 1920. This Force is the successor of the Indian Volunteer Force, which in 1916 gave place to the Indian Defence Force in which service was obligatory for the period of the War.

The Force consists of units of all arms and aggregates some 36,000 of all ranks consisting of:—

- 10 Cavalry units.
- 6 Brigades } Royal Artillery.
- 7 Batteries. }
- 2 Field Companies } Royal Engineers.
- 1 Search Light Company. }
- 1 Signal Company. } Royal Corps of Signals.
- 18 Railway Battalions (Infantry).
- 24 Infantry units.
- 7 Machine Guns Companies.
- Medical Corps.
- Veterinary Corps.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual Training periods are as follows:—

Active Class.	Infantry.	Other arms.
Recruits . . . . . (Days)	32	40
Trained Soldiers . . . . . "	16	20
" A " Reserve . . . . . "	6	10
" B " Reserve . . . . . "	..	..

In addition, all classes are required to complete their musketry course.

Permanent staffs, per unit, normally consist of:—

- 1 Adjutant.
- 1 Acting Regimental Sergeant Major.
- 1 Acting Regimental Quartermaster Sergeant.
- 1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of:—

	Establishment.
18 Provincial Battalions which are apportioned to the various Provinces.	13,050
4 Urban Units . . . . .	1,763
11 University Training Corps uni'ts . . . . .	5,050
Indian Territorial Force, Medical Branch . . . . .	100

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

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

Annual Training periods for Provincial and Urban Units, respectively, are 56 and 32 days in the first year and 28 and 16 days thereafter. In University Training Corps units members are required to perform 78 hours drill in the first 6 months, and 2 hours per week thereafter with 15 days in camp.

Permanent Staff is normally provided on the following scale:—

- Provincial Battalions—5 British Officers.
- 2 Indian Officers.
- 8 Indian Non-commissioned officers.
- Urban Units . . . . . As for Auxiliary Force, India, (Indian Non-commissioned officers).
- University Training Corps.—As for Auxiliary Force, India.

## EXPLANATIONS.

4. Budget, 1930-31 (net) is more than Budget, 1929-30 by Rs. 3.39 lakhs. The increase is made up of the following principal variations:—

In lakhs of rupees.

*Increases—*

(1) Larger number of officers and men anticipated to come up for training during 1930-31 . . . . .	1.12	
(2) Smaller shortages of Instructors anticipated during 1930-31 than those allowed in Budget, 1929-30 . . . . .	.57	
(3) Larger expenditure for expansion of Territorial Forces in accordance with Shea Committee recommendations . . . . .	5.00	
		<u>6.49</u>

*Decreases—*

(1) Smaller provision for pay and allowances of officers of the permanent staff of the Indian Territorial Force. The provision in 1929-30 was an over estimate . . . . .	2.50	
(2) Abolition of the appointment of a Deputy Assistant Director and the reduction of appointments of four Deputy Assistant Directors to that of Staff Captains . . . . .	.34	
(3) Smaller provision in respect of training grant and incidental and miscellaneous expenses, etc., due to economies . . . . .	.24	
(4) Smaller provision for new measures . . . . .	.03	3.10
		<u>3.10</u>
Net increase . . . . .		<u>3.39</u>

*N.B.*—In cases where two figures bracketted together are entered against one detailed head, the lower figure represents cost of new measures.

FOR THE YEAR 1930-31.

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EXPLANATIONS.

## MAIN HEAD—PART B.—AUXILIARY

Under Control of the

NUMBERS.			Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
<b>INDIA.</b>						
<b>SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS.</b>						
Detailed Heads—						
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		43,760		43,760
5	5	(2) Pay and allowances of clerical and menial establishments . . . . .		7,740		7,740
		(3) Travelling and out-station allowances . . . . .		4,500		4,500
		(4) Rail charges . . . . .				
		(5) Sea and Inland water charges . . . . .				
		(6) Hired transport charges . . . . .				
<b>TOTAL SUB-HEAD A. . . . .</b>			<b>60,115</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>
<b>SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.</b>						
Detailed Heads—						
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		61,000		66,290
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments . . . . .		15,000		15,440
		(3) Compensation in lieu of rations . . . . .		240		240
		(4) Kit and clothing allowances . . . . .		340		330
		(5) Travelling and out-station allowances . . . . .		5,300		5,600
		(6) Rail charges . . . . .		..		..
		(7) Sea and Inland water charges . . . . .		..		..
		(8) Hired transport charges . . . . .		..		..
		(9) Miscellaneous expenses . . . . .		120		100
<b>TOTAL SUB-HEAD B. . . . .</b>			<b>67,755</b>	<b>82,000</b>	<b>74,000</b>	<b>88,000</b>

AND TERRITORIAL FORCES—*contd.*

Adjutant General in India.

NUMBERS.			Accounts,	Budget	Revised	Budget
1929-1930.			1928-29,	Estimate,	Estimate,	Estimate,
30. 31.			Rs.	1929-30.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
<b>SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES.</b>						
Detailed Heads—						
5	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .		97,130		57,230
14	14	(2) Pay and allowances (including messing allowances and allowances for families) of clerical and menial establishments.		27,250		23,120
		(3) Compensation in lieu of rations . . . . .		280		280
		(4) Kit and clothing allowances . . . . .		560		450
		(5) Travelling and out-station allowances . . . . .		7,700		8,120
		(6) Rail charges . . . . .		..		..
		(7) Sea and Inland water charges . . . . .		500		500
		(8) Hired transport charges . . . . .		..		..
		(9) Miscellaneous expenses . . . . .		250		300
		<b>TOTAL SUB-HEAD C. . . . .</b>	<b>1,21,427</b>	<b>1,33,006</b>	<b>91,000</b>	<b>90,000</b>
<b>SUB-HEAD D.—AUXILIARY FORCE.</b>						
Detailed Heads—						
55	57	(1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff)		6,99,400		7,00,000
355	358	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff)		{ 11,62,900 5,850		{ 12,00,000 6,600
		(3) Pay and allowances of officers and men under training . . . . .		{ 25,63,300 15,830		{ 25,99,200 4,330
		(4) Pay and allowances of clerical establishments . . . . .		{ 1,59,800 1,020		{ 1,39,000
		(5) Pay and allowances of menials . . . . .		{ 3,42,000 720		{ 3,42,000 190
		(6) Compensation in lieu of rations . . . . .		89,930		90,000
		(7) Kit and clothing allowances . . . . .		{ 50,200 230		{ 50,000
		(8) Travelling and out-station allowances . . . . .		{ 3,04,800 509		
		(9) Rail charges . . . . .		{ 1,07,500 2,130		{ 4,22,000
		(10) Sea and Inland water charges . . . . .		{ 7,000 900		
		(11) Hired transport charges . . . . .		10,600		
		(12) Incidental and miscellaneous expenses . . . . .		{ 3,21,700 650		{ 3,09,810 1,200
		(13) Training grant . . . . .		{ 2,42,500 800		{ 2,42,500
		<b>TOTAL SUB-HEAD D. . . . .</b>	<b>60,48,300</b>	<b>60,69,000</b>	<b>59,52,000</b>	<b>61,24,000</b>





**TERRITORIAL FORCES—concl'd.**

	Accounts 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	17,47,062	19,55,000	17,88,000	17,81,000
(7) Travelling and out- station allowances .				
(8) Rail charges . . .				
(9) Sea and inland water charges . . . . .				
(10) Hired transport charges . . . . .				
(11) Incidental and mis- cellaneous expenses .				
(12) Training grant .				
<b>TOTAL MINOR HEAD (b)</b> .	..	10,00,000	8,98,000	15,00,000
<b>TOTAL SUB-HEAD E</b> .	17,47,062	29,55,000	26,86,000	32,81,000
<b>SUB-HEAD F.—MISCELLANEOUS.</b>				
Detailed Heads—				
(1) Fractional differences.	—135	..	..	..
<b>TOTAL EXPENDITURE MAIN HEAD—PART B.</b> .	80,44,524	92,95,000	88,59,000	96,39,000
<b>RECEIPTS.</b>				
Miscellaneous receipts	7,584	..	11,000	5,000

ARMY.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

## MAIN HEAD—PART C.—ROYAL AIR FORCE.

## SUMMARY OF ESTIMATE.

Sub-Head.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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.
<b>INDIA—</b>												
A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT ROYAL AIR FORCE	20,35,981	..	29,35,981	30,18,000	..	30,18,000	33,81,000	10,000	33,71,000	35,54,000	11,000	35,43,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.	23,51,158	28,446	23,22,712	24,49,000	10,000	24,39,000	26,56,000	10,000	26,46,000	25,62,000	8,000	25,54,000
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS	5,45,547	..	5,45,547	5,96,000	..	5,96,000	5,76,000	..	5,76,000	7,11,000	..	7,11,000
D.—PURCHASE AND SALE OF STORES	19,37,291	92,479	18,44,812	21,40,000	2,14,000	19,26,000	22,51,000	1,38,000	21,13,000	23,26,000	1,15,000	22,11,000
E.—MISCELLANEOUS	1,19,099	2,251	1,16,848	1,88,000	..	1,88,000	1,52,000	..	1,52,000	1,72,000	..	1,72,000
F.—WORKS EXPENDITURE	34,45,757	15,826	34,29,931	23,93,000	15,000	23,78,000	20,86,000	19,000	20,67,000	29,94,000	16,000	29,78,000
G.—NON-EFFECTIVE CHARGES	23,470	..	23,470	29,000	..	29,000	34,000	..	34,000	30,000	..	30,000
<b>TOTAL INDIA</b>	<b>1,13,53,303</b>	<b>1,39,002</b>	<b>1,12,19,301</b>	<b>1,08,13,000</b>	<b>2,39,000</b>	<b>1,05,74,000</b>	<b>1,11,36,000</b>	<b>1,77,000</b>	<b>1,04,59,000</b>	<b>1,23,49,000</b>	<b>1,50,000</b>	<b>1,21,99,000</b>
ENGLAND	90,16,780	19,106	89,97,674	1,32,54,000	28,000	1,32,26,000	1,27,78,000	19,000	1,27,60,000	1,17,57,000	16,000	1,17,41,000
EXCHANGE	12,063	134	11,929	..	..	..	89,000	..	89,000	..	..	..
				(a)						(b)		
<b>TOTAL PART C.</b>	<b>2,03,87,146</b>	<b>1,53,242</b>	<b>2,02,28,904</b>	<b>2,40,67,000</b>	<b>2,67,000</b>	<b>2,38,00,000</b>	<b>2,40,04,000</b>	<b>1,96,000</b>	<b>2,33,08,000</b>	<b>2,41,06,000</b>	<b>1,66,000</b>	<b>2,39,40,000</b>

(a) Includes Rs. 55 lakhs for new measures.  
 (b) " " Rs. 10 '22 " " " "

EXPLANATIONS.

The establishment of the Royal Air Force in India provided in the Budget estimate for 1930-31 is 260 officers, 1,934 airmen, 49 Indian other ranks, 211 Indian artificers, 95 Indian mechanical transport drivers, 162 clerks, 4 schoolmistresses, 8 Army language teachers, 834 followers and 6 civil guards. It comprises the following units:—

1. Headquarters, Royal Air Force, Simla and Delhi.
- 1 Group Headquarters, Royal Air Force, at Peshawar with 2 Wing stations, each comprising 2 Bomber Squadrons, at Risalpur and Kohat, and 1 Army Co-operation Squadron at Peshawar under its administration. The Risalpur Wing station has in addition to 2 Bomber Squadrons a Parachute Test Section.
- 1 Wing Headquarters, Royal Air Force, at Quetta with two 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 and functions of these units are:—

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

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

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

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

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.

3. The increase of Rs. 1.40 lakhs (net) in the Budget estimate, 1930-31 as compared with the budget estimate, 1929-30 is made up as follows:—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Larger expenditure on account of pay and allowances of officers with King's Commissions, British airmen, and Indian artificers, more rail charges and more expenditure on purchases of stores. (In the estimate for 1929-30 certain reductions were made in the Indian Estimates under the heads noted above to be eventually recouped from the provision made in the English Estimates)	8.16
(2) Cost of new measures	10.22
	18.38
<i>Decreases—</i>	
(1) Smaller provision in England on account of (i) cost of sea transport (ii) payments to Air Ministry in respect of personnel serving in India and (iii) retired pay of troops for service in India	.97
(2) Smaller expenditure in England on account of stores due to provision made in the Budget for 1929-30 on account of initial expenditure for the reserve equipment of 2 new squadrons counter balanced by excess expenditure due to re-equipment of R. A. F. mechanical transport	14.28

## EXPLANATIONS

*Decreases—contd.*

(3) Smaller sea and inland water charges due to provision made in the Budget for 1929-30 on account of transportation of bombs from Butchers Island Bombay to Karachi . . . . .	48
(4) Smaller storage charges of R. A. F. bombs and their components held in deposit in Army arsenals . . . . .	51
(5) Reduction due to provision made for few new works . . . . .	40
(6) More receipts due to larger proceeds from the sale of surplus and obsolete stores, etc. . . . .	25
(7) Minor reductions made under other heads . . . . .	09
	16.98
Net increase	1.40

*N.B.*—In cases where two figures bracketed together are entered against one detailed head, the lower figure represents cost of new measures.

FOR THE YEAR 1930-31.

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EXPLANATIONS.

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

**DETAILS OF SUB-HEADS.**

**EXPENDITURE.**

						Budget Estimate.	
						1929 30.	1930-31.
						Rs.	Rs.
Numbers							
1929-30.			1930-31.				
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.		
<b>A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.</b>							
<b>(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.</b>							
2	65	425	2	65	431	(1) WING STATION HEADQUARTERS . . . . .	13,23,000 14,65,000
4	90	504	4	90	501	(2) CORPS RECONNAISSANCE SQUADRONS . . . . .	15,25,000 16,94,000
1	3	8	1	3	13	(3) STAFF AT GROUP HEADQUARTERS . . . . .	77,000 81,000
1	4	13	1	4	13	(4) STAFF AT WING HEADQUARTERS . . . . .	71,000 85,000
..	162	950	..	162	958	<b>TOTAL (a) . . . . .</b>	<b>29,96,000 33,25,000</b>
..	..	..	1	4	6	(b) H. T. FLIGHT . . . . .	.. 48,000
..	..	..	..	..	..	(c) R. A. F. HILL DEPOT. . . . .	.. 31,000
1	..	..	1	7	17	(d) INDIAN FLIGHT . . . . .	22,000 1,50,000
..	162	950	..	173	981	<b>TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT . . . . .</b>	<b>20,18,000 35,54,000</b>
<b>B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.</b>							
..	2	..	..	2	..	(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS . . . . .	45,000 39,000
.	6	4	..	6	4	(b) ROYAL AIR FORCE EDUCATION . . . . .	1,07,000 1,11,000

..	10	26	..	10	26	(c) HOSPITALS . . . . .	2,20,000	2,16,000
1	46	798	1	38	793	(d) AIRCRAFT DEPOT . . . . .	16,63,000	17,67,000
1	14	128	1	10	123	(e) AIRCRAFT PARK . . . . .	4,14,000	4,29,000
<hr/>								
..	78	954	..	66	946	TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. . . . .	24,49,000	25,62,000
<hr/>								
C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS.								
1	18	12	1	21	11	ROYAL AIR FORCE HEADQUARTERS . . . . .	5,98,000	7,11,000
<hr/>								
..	18	12	..	21	11	TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS. . . . .	5,98,000	7,11,000
<hr/>								



NUMBERS.		EXPENDITURE.	Accounts,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	Rs.	Rs.	Rs.
<b>MAIN HEAD—PART C.—</b>						
Under control of the Air Officer						
<b>INDIA.</b>						
<b>SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS. WING HEAD-QUARTERS, H. T. FLIGHT, ROYAL AIR FORCE HILL DEPOT AND INDIAN FLIGHT.</b>						
<b>MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.</b>						
Detailed heads—						
162	162	(1) Pay and allowances of officers with King's Commissions		12,75,450		{ 13,55,130
950	958	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen		10,50,440		{ 25,100
132	132	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers		70,370		{ 12,37,240
451	458	(4) Pay and allowances (including money allowances) of followers		1,00,360		{ 7,920
		(5) Money compensation in lieu of rations to British airmen		10,500		{ 98,520
		(6) Kit and clothing allowances of British airmen		1,02,420		{ 630
		(7) Kit and clothing allowances for Indian followers		3,620		{ 10,500
		(8) Travelling and out-station allowances		1,30,000		{ 70
		(9) Rail charges—				{ 1,02,560
		(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit rates.				{ 510
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from Arsenals to Units, etc.		1,20,000		{ 1,25,000
		(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes				{ 83,51
						{ 6,5000
						37,120
						9,130
		Carried over		28,63,160		31,77,570

**ROYAL AIR FORCE.****Commanding, Royal Air Force.****EXPLANATIONS.**

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

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

Budget, 1930-31, is more than Budget, 1929-30, by Rs. 3·29 lakhs. This increase is mainly due to :—

	In lakhs of rupees.
(1) Larger expenditure under pay and allowances of (i) officers with King's Commissions and (ii) British airmen due mainly to a reduction of Rs. 3 lakhs made in the Budget provision to be eventually recouped from provision in the English Estimates	2·67
(2) Larger expenditure under sea and inland water charges	·18
(3) Rail charges	·10
(4) Other variations net	·20
(5) Cost of new measures	·41
(6) Transfer of provision for R. A. F. Hill Depot	—·27
	3·29

NUMBERS. 1929-1930. 30. 31.		MAIN HEAD—PART C.—			
		Accounts 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .			23,63,160		31,77,570
EXPENDITURE— <i>contd.</i>					
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.— <i>contd.</i>					
MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.— <i>contd.</i>					
Detailed heads—					
	(10) Sea and inland water charges . . . . .		18,000		36,500
	(11) Hired transport charges . . . . .		15,000		11,600
	(12) Prizes for skill at arms and contract and miscellaneous allowances . . . . .		48,800		48,670
	(13) Incidental expenses and charges for hot weather establishments . . . . .		42,070		{ 35,440 230
6	6 (14) Conservancy charges . . . . .		6,970		{ 7,100 40
	(15) Miscellaneous expenditure incurred regimentally on account of stores . . . . .		2,000		7,850
TOTAL MINOR-HEAD (a) . . . . .			29,96,000		33,25,000
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT:					
Detailed heads—					
—	4 (1) Pay and allowances of officers with King's Commissions . . . . .		..		35,880
	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen . . . . .		..		7,240
	(3) Money compensation in lieu of rations to British airmen . . . . .		..		120
	(4) Kit and clothing allowances for British airmen . . . . .		..		660
	(5) Travelling and outstation allowances . . . . .		..		..
	(6) Rail charges—				
	(i) Ordinary rail charges in connection with travelling charges of R. A. F. personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit notes . . . . .	..	..	..	1,100
Carried over . . . . .		..	..	..	45,000
			29,96,000		33,25,000

ROYAL AIR FORCE—*contd.*

NUMBERS.		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929. 30.	1930. 31.	Rs.	Rs.	Rs.	Rs.
Brought forward		..	29,96,000	..	33,25,000
<b>EXPENDITURE—<i>contd.</i></b>					<b>45,000.</b>
INDIA.					
SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPOT AND INDIAN FLIGHT.— <i>concl.</i>					
MINOR HEAD (b) HEAVY TRANSPORT FLIGHT— <i>contd.</i>					
Detailed Heads—					
	(7) Sea and inland water charges				900
	(8) Hired transport charges				500
	(9) Prizes for skill at arms, contract and miscellaneous allowances				770
	(10) Incidental expenses and charges for hot weather establishments				500
	(11) Conservancy charges				..
	(12) Miscellaneous expenditure incurred regimentally on account of stores				330
	<b>TOTAL MINOR HEAD (b)</b>	..	..	..	<b>48,000</b>
MINOR HEAD (c) ROYAL AIR FORCE HILL DEPOT:					
Detailed heads—					
— 30	(1) Pay and allowances of Indian clerks and followers				3,730
	(2) Travelling and outstation allowances				..
	(3) Rail charges				23,230
	(4) Hired Transport charges				1,600
	(5) Prizes for skill at arms and contract and miscellaneous allowances				530
	(6) Incidental expenses				500
	(7) Conservancy charges				1,200
	(8) Miscellaneous expenditure incurred regimentally on account of stores				210
	<b>TOTAL MINOR HEAD (c)</b>	..	..	..	<b>31,000</b>
	Carried over		29,96,000	..	34,04,000

## MAIN HEAD—PART C.—

NUMBERS.		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
Brought forward		..	29,95,000	..	34,04,000
<b>EXPENDITURE—contd.</b>					
INDIA.					
<b>SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS, H. T. FLIGHT, R. A. F. HILL DEPCT AND INDIAN FLIGHT.—concl.</b>					
<b>MINOR HEAD (d)—INDIAN FLIGHT.</b>					
Detailed Heads.					
—	7	(1) Pay and allowances of officers with King's Commissions	..	..	48,760
—	17	(2) Pay and allowances (including messing allowance and allowances for families) of British Airmen	..	..	41,240
57.	57	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers	17,370		36,570
20	20	(4) Pay and allowances (including money allowances) of followers	3,000		6,240
		(5) Money compensation in lieu of rations to Indian troops and followers	..		200
		(6) Kit and Clothing allowances of British Airmen	..		1,400
		(7) Travelling and out-station allowances	500		2,500
		(8) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants and (ii) freight charges on stores despatched by rail on credit notes	500		7,250
		(9) Sea and inland water charges	..		2,310
		(10) Prizes for skill at arms and contract and miscellaneous allowances	200		1,850
		(11) Incidentalexpenses	300		1,340
		(12) Conservancy charges	130		340
<b>TOTAL MINOR HEAD (d)</b>		..	22,000	..	1,50,000*
<b>TOTAL SUB-HEAD A.</b>		29,35,981	30,18,000	33,81,000	35,54,000

\* New measure.

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

*Minor heads (b) and (c).—Heavy Transport Flight and Royal Air Force Hill Depot—*During 1929-30 the provision for Heavy Transport Flight and Royal Air Force Hill Depot exists under the subheads B. (e) Air-craft Park and A. (a) Squadrons and Staff at Group, Wing Stations and Wing Head quarters.

*Minor head (d). Indian Flight.—*As a result of the recommendations of the Sandhurst Committee, it has been decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. To begin with, 6 candidates will be selected and sent to Cranwell for training during 1930 and 50 Indian artisans will be recruited and attached to Aircraft Depot with a view to their being trained as Air Mechanics. In addition 4 clerks, 3 sepoy cooks and 20 followers will be enrolled to perform clerical and other duties. At the commencement of second year, these Indian Mechanics will be formed, at a selected station, into a flight, with a British Squadron Leader and certain British personnel who will train them in their duties. Four Machines will be allotted and normal flying will then be carried on. As soon as the Indian Cadets finish their training at Cranwell they will return to India and British personnel will be withdrawn from the flight as the Indian personnel gains experience and becomes competent to assume full flying duties. The Squadron Leader and possibly the Flight Lieutenant will remain.

The increase is due to provision made for British Officers and British airman required for training of Indian Pilots.



ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

The decrease in Budget, 1930-31, as compared with Budget, 1929-30 is due to seconding of officers of lower ranks to the Staff College, Quetta.

*Minor head (b) Royal Air Force Education.*—This minor head provides for the pay and allowances of 6 Education Officers, 4 Schoolmistresses and 8 Army language teachers.

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

Schoolmistresses are employed for the education of airmen's children while Army language teachers afford to the Royal Air Force personnel facilities for educational training to the requirements of Indian conditions.

The increase in Budget, 1930-31, as compared with Budget, 1929-30 is due to provision made for annual increments of Education officers and to revision in the rates of pay of Army language teachers.

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

Budget, 1930-31, is less than Budget, 1929-30, by Rs. '04 lakh. The decrease is mainly due to smaller provision on account of cost of attendance in Civil and Military Hospitals.



Numbers		MAIN HEAD—PART C.—				
1929-30.	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.	
		Brought forward .	3,12,920	3,72,000	3,59,000	3,66,000
<b>SUB HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—contd.</b>						
<b>MINOR HEAD (d)—AIRCRAFT DEPOT.</b>						
<b>Detailed Heads—</b>						
46	38	(1) Pay and allowances of officers with King's Commissions . . . . .		3,47,530	{	3,59,370
796	793	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen . . . . .		7,14,480	{	8,76,100
180	190	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, storekeepers and artificers . . . . .		1,70,970	{	1,81,010
188	188	(4) Pay and allowances (including money allowances) of followers . . . . .		66,700		2,400
		(5) Money compensation in lieu of rations to British airmen . . . . .		2,300	{	2,300
		(6) Kit and clothing allowances for British airmen . . . . .		86,390	{	160
		(7) Kit and clothing allowances for Indian troops and followers . . . . .		3,050	{	84,460
		(8) Travelling and out-station allowances . . . . .		16,500	{	750
		(9) Rail charges—				
		(a) (i) Ordinary rail charges in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes . . . . .			{	3,120
		(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from Arsenals to Units, etc. . . . .		90,000	{	40
		(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes . . . . .				12,600
						79,870
						2,950
						8,270
						8,270
		Carried over . . . . .		14,97,920		16,78,550
			3,12,920	3,72,000	3,59,000	3,66,000

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

*Aircraft Depot.*—As compared with Budget, 1929-30, there is an increase of Rs. 1·04 lakhs in Budget, 1930-31, which is made up of:—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Pay and allowances of (i) officers with King's Commissions and (ii) airmen due to a reduction of Rs. 2·25 lakhs made in the Budget provision in India to be recouped from the provision made in England counterbalanced by savings due to provision made for smaller number of officers and airmen . . . . .	1·74
(2) Larger expenditure under Pay and allowances of Indian officers and all other ranks including clerks and artificers due to provision made for additional artificers recently sanctioned . . . . .	·10
(3) Cost of new measures . . . . .	·02
	1·86
<i>Decreases—</i>	
(1) Smaller expenditure under sea and inland water charges due mainly to the provision during 1929-30 of initial expenditure for the transportation of Royal Air Force bombs from Butchers Island Bombay to Karachi not being required in 1930-31 . . . . .	·79
(2) Minor reductions under other heads . . . . .	·03
	·82
Net increase . . . . .	1·04

## MAIN HEAD—PART C—

Numbers.	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31	Rs.	Rs.	Rs.
		Rs.	Rs.	Rs.
		3,12,920	3,72,000	3,59,000
	Brought forward		14,97,920	3,66,000
				16,78,550

**SUB-HEAD B.—EDUCATIONAL,  
ETC., ESTABLISHMENTS AND  
HOSPITALS, DEPOTS, ETC.—  
—contd.**

**MINOR HEAD (d)—AIRCRAFT DEPOT  
—concl'd.**

**Detailed Heads—concl'd.**

(10)	Sea and inland water charges		1,24,000	44,600
(11)	Hired transport charges		2,000	1,550
(12)	Contract and miscellaneous allowances		15,110	13,870
(13)	Incidental expenses		15,220	18,020
(14)	Conservancy charges		8,400	60
(15)	Miscellaneous expenditure incurred regimentally on account of stores		350	9,400
	<b>TOTAL MINOR HEAD (d)</b>	<b>15,52,542</b>	<b>16,63,000</b>	<b>17,91,000</b>
				<b>17,67,000</b>

**MINOR HEAD (e)—AIR CRAFT PARK.**

**Detailed Heads—**

14	10	(1) Pay and allowances of officers with King's Commissions		1,17,200	82,350
128	123	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen		1,45,520	1,42,220
61	75	(3) Pay and allowances (including money allowances) of Indian other ranks including clerks, storekeepers and artificers		45,990	55,330
128	99	(4) Pay and allowances including money allowance of Indian followers		27,960	14,000
		(5) Money compensation in lieu of rations to British airmen		1,700	25,850
				1,700	1,700
		Carried over		3,33,270	3,21,450
				18,65,462	20,35,000
				21,50,000	21,33,000

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

*Aircraft Park.*—The variations in the Budget, 1930-31, as compared with Budget, 1929-30, occur mainly under the following heads:—

In lakhs of rupees.

*Increases—*

(1) Larger expenditure under Pay and allowances of Indian other ranks including clerks and artificers and rail charges . . . . .	39	
(2) Cost of new measures . . . . .	14	53

*Decreases—*

(1) Smaller provision under pay and allowances of officers with King's Commissions due to provision for officers of Heavy Transport Flight made under a separate head A (b) . . . . .	35	
(2) Smaller provision under pay and allowances of Indian other ranks including clerks and artificers and contract and miscellaneous allowances due to provision made for followers and victualling agent of Royal Air Force Hill Depot under a separate head A (c) . . . . .	03	38
Net increase . . . . .	15	

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward	18,65,462	20,35,000	21,50,000	21,33,000
		3,38,270		3,21,450
<b>SUB-HEAD B.—EDUCATIONAL, ETC.. ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.— concl'd.</b>				
<b>MINOR HEAD (e)—AIR CRAFT PARK— concl'd.</b>				
<b>Detailed Heads—concl'd.</b>				
(6) Kit and clothing allowances to British airmen		13,860		13,200
(7) Kit and clothing allowances to Indian followers		780		900
(8) Travelling and out-station allowances		8,500		8,000
(9) Rail charges—				
(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes				64,000
(b) Freight charges in connection with the despatch of Royal Air Force bombs and their components, pyrotechnics and ammunition from Arsenals to Units, etc.		40,000		..
(c) Maintenance charges of the 4 special carriages for the transport of aeroplanes				5,680
(10) Sea and inland water charges		600		2,000
(11) Hired transport charges		600		500
12) Contract and miscellaneous allowances		4,990		3,900
(13) Incidental expenses and charges for hot weather establishments		5,050		5,000
(14) Conservancy charges		1,020		1,480
(15) Miscellaneous expenditure incurred regimentially on account of stores		330		2,910
<b>TOTAL MINOR HEAD (e)</b>	<b>4,85,696</b>	<b>4,14,000</b>	<b>5,06,000</b>	<b>4,29,000</b>
<b>TOTAL SUB-HEAD B.</b>	<b>23,51,158</b>	<b>24,49,000</b>	<b>26,56,000</b>	<b>25,62,000</b>

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Numbers.		MAIN HEAD—PART C.—			
1929-30.	1930-31.	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<b>SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS.</b>					
Detailed Heads—					
18	21	(1) Pay and allowances of officers (Military and Civilian).	3,23,190		{ 3,79,610 17,720
12	11	(2) Pay and allowances (including messing allowance and allowances for families) of British airmen . . . . .	22,500		20,760
42	62	(3) Pay and allowances (including money allowances) of civilian superintendents and clerks . . . . .	1,24,290		{ 1,42,320 1,200
34	42	(4) Pay and allowances (including money allowance) of Indian followers . . . . .	6,840		8,300
		(5) Money compensation in lieu of rations for British airmen . . . . .	1,800		1,800
		(6) Kit and clothing allowances for British airmen . . . . .	1,320		1,210
		(7) Travelling and out-station allowances . . . . .	32,000		37,600
		(8) Rail charges—			
		(a) (i) Ordinary rail charges, in connection with travelling charges of Royal Air Force personnel (including their baggage) on warrants, and (ii) freight charges on stores despatched by rail on credit notes . . . . .	10,000		9,800
		(b) Expenditure in connection with Air Officer Commanding's reserved compartment. . . . .			
		(9) Sea and inland water charges . . . . .	1,300		12,000
		(10) Hired transport charges . . . . .	300		250
		(11) Incidental expenses . . . . .	40,000		{ 41,560 80
		(12) Contract and miscellaneous expenses . . . . .	17,090		21,450
		(13) Conservancy charges . . . . .	340		340
		(14) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	30		..
		(15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers . . . . .	15,000		15,000
<b>TOTAL SUB-HEAD (C)</b>		<b>5,45,547</b>	<b>5,98,000</b>	<b>5,78,000</b>	<b>7,11,000</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

Budget, 1930-31, is more than Budget, 1929-30 by Rs. 1·15 lakhs. The increase is mainly due to:—

	In lakhs of rupees.
(1) Larger expenditure under pay and allowances of officers due to up- grading of certain officers of the Headquarters Royal Air Force and to provision made for the Chief Engineer, Royal Air Force and his personal assistant under this minor head instead of under the sub-head F. Works Expenditure as done in the Budget for 1929-30 . . . . .	56
(2) More provision under pay and allowances of Civilian superintendents and clerks and Contract and miscellaneous expenses due to in- crease in the ministerial establishment of the Headquarters Royal Air Force recently sanctioned . . . . .	22
(3) Provision made for the Chief Engineer, Royal Air Force and his office under travelling and out station allowances and incidental expenses . . . . .	07
(4) Larger expenditure under sea and inland water charges . . . . .	11
(5) Cost of new measures . . . . .	19
	1·15



## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES.</b>				
<b>MINOR HEAD (a)—AVIATION STORES.</b>				
Purchases from the Army . . . . .		45,300		{ 11,000
Central purchase for Depot and Park . . . . .		..		{ 2,500
Central purchase for direct delivery to consuming units . . . . .		..		13,500
Local purchase for Depot and Park . . . . .		..		1,36,500
Local purchase for direct delivery to consuming units . . . . .		32,100		
Purchase of stores from non-military departments and Imperial stations . . . . .		..		{ 1,000
Customs duty on imported stores . . . . .		41,600		{ 500
<b>Total . . . . .</b>		<b>1,19,000</b>		<b>1,97,000</b>
<b>Deduct—Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .</b>				
		13,000		6,000
<b>Total . . . . .</b>		<b>13,000</b>		<b>6,000</b>
<b>Net Expenditure . . . . .</b>	<b>2,25,285</b>	<b>1,06,000</b>	<b>2,58,000</b>	<b>1,91,000</b>
<b>MINOR HEAD (b)—MECHANICAL TRANSPORT STORES.</b>				
Purchases from the Army . . . . .		4,350		1,750
Central purchase for Depot and Park . . . . .		..		47,000
Central purchase for direct delivery to consuming units . . . . .		2,550		..
Local purchase for Depot and Park . . . . .		..		22,600
Local purchase for direct delivery to consuming units . . . . .		3,000		400
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Customs duty on imported stores . . . . .		81,800		82,250
<b>TOTAL . . . . .</b>		<b>91,700</b>		<b>1,54,000</b>
<b>Deduct—</b>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .		700		1,000
<b>TOTAL . . . . .</b>		<b>700</b>		<b>1,000</b>
<b>Net Expenditure . . . . .</b>	<b>1,25,052</b>	<b>91,000</b>	<b>3,39,000</b>	<b>1,53,000</b>
<b>Carried over . . . . .</b>	<b>3,50,337</b>	<b>1,97,000</b>	<b>3,97,000</b>	<b>3,44,000</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

*Sub-head D.—Purchase and Sale of stores.*—This head includes provision for such aviation, mechanical transport and miscellaneous stores as are available in India for the maintenance and repair of Aircraft and Mechanical Transport Vehicles on charge of the Royal Air Force in India and for the cost of supplying food, clothing, fuel, light, petrol, benzol and lubricants ordnance equipment and medical stores required for the Royal Air Force in India.

The increase of Rs. 1·86 lakhs in Budget, 1930-31, as compared with Budget, 1929-30, occurs mainly under :—

	In lakhs of rupees.
<i>Increases—</i>	
(1) Larger expenditure under aviation, mechanical transport, miscellaneous and ordnance stores due mainly to a reduction of Rs. 5·5 lakhs made in the Budget provision in India to be re-couped from the provision made in the English Estimates counter balanced by smaller purchases of stores . . . . .	3·33
(2) More purchases of aviation mixture due to more consumption of petrol and oils by wapiti machines with which the Royal Air Force Squadrons are being re-equipped . . . . .	1·24
(3) Cost of new measures . . . . .	·74
	5·31
<i>Decreases—</i>	
(1) Smaller expenditure under provisions and Fuel and light due to estimate having been worked on the latest <i>per capita</i> rate . . . . .	1·27
(2) Smaller provision under Petrol, Benzol and lubricants Aviation due to inclusion of initial expenditure for the supply of aviation mixture and oils in connection with the mobilisation reserve petrol scheme in the Budget for 1929-30 . . . . .	1·13
(3) Smaller expenditure under petrol and oils (M. T.) due to fall in prices . . . . .	·17
(4) Smaller purchases of clothing . . . . .	·51
(5) Smaller expenditure under ordnance due to provision for (i) painting and scraping of bombs (ii) treatment of bomb boxes with preservatives and (iii) repairs and modifications of bombs etc. made under the sub-head E. Miscellaneous . . . . .	·37
	3·45
Net increase . . . . .	1·86

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	3,50,337	1,97,000	3,97,000	3,44,000
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd.</b>				
<b>MINOR HEAD (c) PROVISIONS.</b>				
Purchases from the Army . . . . .		3,55,000		{ 2,32,000
Central purchase for Depot and Park . . . . .		}		{ 8,000
Central purchase for direct delivery to consuming units . . . . .			..	..
Local purchase for Depot and Park . . . . .		}		8,000
Local purchase for direct delivery to consuming units . . . . .			..	43,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
<b>TOTAL . . . . .</b>		<b>3,55,000</b>		<b>2,91,000</b>
<b>Deduct—</b>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .		6,000		4,000
<b>TOTAL . . . . .</b>		<b>6,000</b>		<b>4,000</b>
<b>Net Expenditure . . . . .</b>	<b>2,64,464</b>	<b>3,49,000</b>	<b>2,83,000</b>	<b>2,87,000</b>
<b>MINOR HEAD (d)—FUEL AND LIGHT.</b>				
Purchases from the Army . . . . .		1,26,000		{ 61,250
Central purchase for Depot and Park . . . . .		}		{ 2,000
Central purchase for direct delivery to consuming units . . . . .			..	..
Local purchase for Depot and Park . . . . .		..		1,650
Local purchase for direct delivery to consuming units . . . . .		..		6,600
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
<b>TOTAL . . . . .</b>		<b>1,26,000</b>		<b>71,500</b>
<b>Deduct—</b>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .		2,000		1,500
<b>TOTAL . . . . .</b>		<b>2,000</b>		<b>1,500</b>
<b>Net Expenditure . . . . .</b>	<b>57,473</b>	<b>1,24,000</b>	<b>76,000</b>	<b>70,000</b>
<b>Carried over . . . . .</b>	<b>6,72,274</b>	<b>6,70,000</b>	<b>7,56,000</b>	<b>7,01,000</b>

ROYAL AIR FORCE--*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	6,72,274	6,70,000	7,56,000	7,01,000
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i></b>				
<b>MINOR HEAD (e).—PETROL, BENZOL AND LUBRICANTS (AVIATION).</b>				
Purchases from the Army . . . . .		8,48,800		8,60,680
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park . . . . .		2,100		1,680
Local purchase for direct delivery to consuming units . . . . .				140
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
<b>TOTAL</b> . . . . .		<b>8,50,900</b>		<b>8,62,500</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. . . . .		7,900		5,500
<b>TOTAL</b> . . . . .		<b>7,900</b>		<b>5,500</b>
<b>Net Expenditure</b> . . . . .	<b>3,96,279</b>	<b>8,43,000</b>	<b>7,40,000</b>	<b>8,57,000</b>
<b>MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.)</b>				
Purchases from the Army . . . . .		1,00,180		85,900
Central purchase for Depot and Park . . . . .		..		..
Central purchase for direct delivery to consuming units . . . . .		..		..
Local purchase for Depot and Park . . . . .		620		50
Local purchase for direct delivery to consuming units . . . . .				50
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
<b>TOTAL</b> . . . . .		<b>1,00,800</b>		<b>86,000</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. . . . .		800		3,000
<b>TOTAL</b> . . . . .		<b>800</b>		<b>3,000</b>
<b>Net Expenditure</b> . . . . .	<b>1,26,216</b>	<b>1,00,000</b>	<b>83,000</b>	<b>83,000</b>
<b>Carried over</b> . . . . .	<b>11,94,769</b>	<b>16,13,000</b>	<b>15,79,000</b>	<b>16,41,000</b>

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	11,94,769	16,13,000	15,79,000	16,41,000
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i></b>				
<b>MINOR HEAD (g).—MISCELLANEOUS STORES.</b>				
Purchases from the Army . . . . .		1,49,850		{ 1,86,580
Central purchase for Depot and Park . . . . .				{ 13,000
Central purchase for direct delivery to consuming units . . . . .		18,500		1,01,500
Local purchases for Depot and Park . . . . .				1,75,850
Local purchase for direct delivery to consuming units . . . . .		19,450		{ 8,650
Purchase of stores from non-military departments and Imperial stations . . . . .				{ 24,000
Customs duty on imported stores . . . . .		32,400		40,420
<b>TOTAL</b> . . . . .		<b>2,20,200</b>		<b>5,50,000</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .		91,200		1,77,000
<b>TOTAL</b> . . . . .		<b>91,200</b>		<b>1,77,000</b>
<b>Net Expenditure</b> . . . . .	<b>3,05,406</b>	<b>1,29,000</b>	<b>4,18,000</b>	<b>3,73,000</b>
<b>MINOR HEAD (h).—MEDICAL STORES.</b>				
Purchases from the Army . . . . .		9,000		9,000
Central purchase for Depot and Park . . . . .				..
Central purchase for direct delivery to consuming units . . . . .				..
Local purchase for Depot and Park . . . . .				1,000
Local purchase for direct delivery to consuming units . . . . .		1,000		..
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
<b>TOTAL</b> . . . . .		<b>10,000</b>		<b>10,000</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A . . . . .		..		..
<b>TOTAL</b> . . . . .		<b>..</b>		<b>..</b>
<b>Net Expenditure</b> . . . . .	<b>6,953</b>	<b>10,000</b>	<b>9,000</b>	<b>10,000</b>
<b>Carried over</b> . . . . .	<b>15,07,128</b>	<b>17,52,000</b>	<b>20,06,000</b>	<b>20,24,000</b>

ROYAL AIR FORCE—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	15,07,128	17,52,000	20,06,000	20,24,000
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i></b>				
<b>MINOR HEAD (i).—CLOTHING.</b>				
Purchases from the Army . . . . .		1,75,230		{ 1,19,500 3,000
Central purchase for Depot and Park . . . . .		..		1,000
Central purchase for direct delivery to consuming units . . . . .		..		4,000
Local purchase for Depot and Park . . . . .		..		250
Local purchase for direct delivery to consuming units . . . . .		..		{ 250 7,000
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Customs duty on imported stores . . . . .		2,200		3,000
<b>TOTAL . . . . .</b>		<b>1,77,430</b>		<b>1,38,000</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. . . . .		4,430		6,000
<b>TOTAL . . . . .</b>		<b>4,430</b>		<b>6,000</b>
<b>Net Expenditure . . . . .</b>	<b>99,062</b>	<b>1,73,000</b>	<b>79,000</b>	<b>1,32,000</b>
<b>MINOR HEAD (j).—ORDNANCE STORES.</b>				
Purchases from the Army . . . . .		2,04,570		{ 1,85,300 14,000
Central purchase for Depot and Park . . . . .				33,500
Central purchase for direct delivery to consuming units . . . . .		} 10,000		..
Local purchases for Depot and Park . . . . .				1,800
Local purchase for direct delivery to consuming units . . . . .		} 25,630		200
Purchase of stores from non-military departments and Imperial stations . . . . .		..		..
Customs duty on imported stores . . . . .		4,000		200
<b>TOTAL . . . . .</b>		<b>2,44,200</b>		<b>2,35,000</b>
<i>Deduct—</i>				
Value of stores issued on payment to M. E. S. and of stores transferred to Part A. . . . .		29,200		65,000
<b>TOTAL . . . . .</b>		<b>29,200</b>		<b>65,000</b>
<b>Net Expenditure . . . . .</b>	<b>3,31,101</b>	<b>2,15,000</b>	<b>1,66,000</b>	<b>1,70,000</b>
<b>TOTAL SUB-HEAD D . . . . .</b>	<b>19,37,291</b>	<b>21,40,000</b>	<b>22,51,000</b>	<b>23,26,000</b>

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD E.—MISCELLANEOUS.</b>				
<b>Detailed Heads—</b>				
(1) Compensation for losses . . . . .		1,286		1,100
(2) Language rewards for British officers . . . . .		2,000		2,000
(3) Loss of cash . . . . .		..		..
(4) Fractional differences and miscellaneous . . . . .		20		20
(5) Arrear charges . . . . .		..		..
(6) Payments for printing and stationery . . . . .		47,000		43,000
(7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations . . . . .		5,000		5,000
(8) Storage charges in respect of Royal Air Force bombs and their components held in deposit . . . . .		1,14,500		64,200
(9) Scraping and painting of bombs etc. held on 'deposit' by arsenals . . . . .		..		5,880
(10) Treatment with preservatives of bomb boxes, etc., held on deposits by arsenals . . . . .		..		6,900
(11) Repairs and modifications of bombs etc. held on deposit by arsenals . . . . .		..		24,900
(12) Services rendered by Government Transport . . . . .		5,000		5,000
(13) <i>Deduct</i> —Credit on account of services rendered by the R. A. F. to Army and M. E. S. . . . .		..		2,000
(14) Administration of telephones (excluding those of R. A. F. Headquarters) . . . . .		13,200		{ 12,000 4,000
<b>TOTAL SUB-HEAD E.</b>	<b>1,19,099</b>	<b>1,89,000</b>	<b>1,52,000</b>	<b>1,72,000</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

The decrease of Rs. 16 lakh in Budget, 1930-31, as compared with Budget, 1929-30, is mainly due to:—

	In lakhs of rupees.
<i>Decreases—</i>	
(1) Smaller storage charges in respect of Royal Air Force bombs and their components held in deposit in Army arsenals . . . . .	•50
(2) Smaller payments for printing and stationery and telephone charges, etc. . . . .	•07
	•57
<i>Increases—</i>	
(1) Provision made for (i) painting and scraping of bombs, (ii) treatment with preservatives of bomb boxes and (iii) repairs and modifications of bombs, etc., held in deposit in arsenals under this head instead of under the sub-head D.—Purchase and sale of stores . . . . .	•37
(2) Cost of new measures . . . . .	•04
	•41
Net decrease . . . . .	•16



## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD F.—WORKS EXPENDITURE.</b>				
<b>MINOR HEAD A.—WORKS.</b>				
<b>I.—Accommodation—</b>				
<b>(a) Officers' quarters and Messes.</b>				
<b>(i) Works in progress—</b>				
<b>(ii) New Works—</b>		..		..
<b>(1) Officers Mess, Lahore . . . . .</b>				60,200
		..		60,200
<b>TOTAL (a) OFFICERS' QUARTERS AND MESSES . . . . .</b>		..		60,200
<b>(b) British Troops:</b>				
<b>(i) Works in progress—</b>				
<b>(1) Mosquitoproofing Royal Air Force Barracks, Kohat . . . . .</b>				26,000
		68,000		26,000
<b>(ii) New works—</b>				
<b>(1) Bringing married British other Ranks blocks Nos. 10, 11 and 12 up to scale, Ambala . . . . .</b>				15,600
<b>(2) Construction of officers' quarters, Barracks, and technical build- ings for one Army Co-operation squadron at Poona . . . . .</b>				6,45,000*
		1,19,200		6,60,600
<b>TOTAL (b) BRITISH TROOPS . . . . .</b>		1,87,200		6,86,600
<b>Carried over . . . . .</b>		1,87,200		7,46,800

\*New measure.

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

*Sub-head F.—Works Expenditure.*—This head includes provision for the construction of (i) buildings required to accommodate Royal Air Force personnel and stores, (ii) defences, (iii) roads, (iv) purchase of lands and (v) purchase of furniture as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated as the Chief Engineer, Royal Air Force, is appointed on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to meet their suitability for Royal Air Force requirements. A percentage is paid to the Military Engineer Services for works done by them for the Royal Air Force.

Budget 1930-31, is more than budget, 1929-30, by Rs. 6.01 lakhs. The increase is mainly due to:—

	In lakhs of rupees.
(1) Larger provision for new works mainly for the construction of accommodation for one Army Co-operation squadron at Poona (including 45 for establishment, etc., charges) . . . . .	5.80
(2) Larger expenditure for maintenance of buildings and landing grounds since taken on R. A. F. charge . . . . .	.23
(3) More consumption of water and electricity . . . . .	.26
(4) Increased provision on account of rent of the portion of Secretariat Building New Delhi to be occupied by R. A. F. in 1930-31 as estimated by P. W. D. . . . .	.28
(5) Smaller expenditure on account of establishment tools and plant charges due partly to provision for pay and allowances of Chief Engineer and his office establishment having been made under the sub-head C—R.A.F. Headquarters instead of under this sub-head as heretofore. . . . .	— .56
Total . . . . .	6.01

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,87,200		7,46,800
<b>SUB-HEAD F.—WORKS EXPENDITURE—contd.</b>				
<b>MISCP HEAD A.—WORKS—contd.</b>				
<b>I.—Accommodation—contd.</b>				
<b>(c) Indian Troops.</b>				
<b>(i) Works in progress—</b>				
		21,000		..
<b>(ii) New works—</b>				
		..		..
<b>TOTAL (c) INDIAN TROOPS</b> . . .		21,000		..
<b>(d) Miscellaneous Units.</b>				
<b>(i) Works in progress—</b>				
		26,000		..
<b>(ii) New works—</b>				
(1) Quarters for Indian Clerks, Risalpur . . . . .				24,800
(2) New Hangar, Risalpur . . . . .				2,00,000
(3) Parachute stores, Quetta . . . . .				11,000
		1,20,000		2,35,800
<b>TOTAL (d) MISCELLANEOUS UNITS</b> . . .		1,46,000		2,35,800
<b>TOTAL I.—ACCOMMODATION</b> . . . . .		3,54,200		9,82,600
<b>2.—Hospitals.</b>				
<b>(a) British—</b>				
<b>(ii) New works—</b>				
<b>TOTAL 2.—HOSPITALS</b> . . . . .		25,000		..
<b>Carried over</b> . . . . .		3,79,200		9,82,600

ROYAL AIR FORCE—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		3,79,200		9,82,600
<b>SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i></b>				
<b>MINOR HEAD A.—WORKS—<i>contd.</i></b>				
<b>3 —Buildings for Depots, etc.</b>				
<b>(i) Works in progress—</b>				
(1) Receipts and Issue Section and Improvements in arrangements for loading and unloading of stores, Lahore . . . . .				21,200
		35,000		21,200
<b>(ii) New works—</b>				
(1) Extension to Dope store, Karachi . . . . .				10,500
(2) Armament shop and test range for machine guns, Karachi . . . . .				25,000
(3) Extension of wireless instrument repair shop and installation of duralumin plant in old Dope shop, Karachi . . . . .				16,000
		1,20,000		51,500
<b>TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.</b>		1,55,000		72,700
<b>4.—Special works—</b>				
<b>(a) Defences—</b>				
New works . . . . .		..		..
		..		..
<b>(b) Mobilization works—</b>				
<b>(i) Works in progress . . . . .</b>				
(1) Bomb proof storage of petrol and bombs, Miranshah . . . . .		..		..
		..		1,32,300
		..		1,32,300
(ii) New works—		1,40,000		..
<b>TOTAL (b) MOBILIZATION WORKS</b>		1,40,000		1,32,300
<b>(c) Miscellaneous—</b>				
<b>(i) Works in progress—</b>				
		10,000		..
<b>(ii) New works—</b>				
(1) Remote Control for wireless telegraphy . . . . .				49,500
		10,000		49,500
<b>TOTAL (c) MISCELLANEOUS</b>		20,000		49,500
<b>TOTAL 4.—SPECIAL WORKS</b>	..	1,60,000		1,81,800
Carried over . . . . .	..	6,94,200		12,37,100

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		6,94,200		12,37,100
<b>SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i></b>				
<b>MINOR HEAD A.—WORKS—<i>concl.</i></b>				
<b>5.—Lands, Communications and Drainage—</b>				
(a) Lands—				
(i) Works in progress—				
(1) Acquisition and preparation of landing grounds— Mergin and Victoria point . . . . .				2,61,400
		60,000		2,61,400
(ii) New works—				
(1) Acquisition and preparation of new landing grounds Poona, Chaklala and Mari Indus . . . . .				1,40,000
(2) Tarmac tracks, Kohat . . . . .				80,000
		4,10,000		2,20,000
<b>TOTAL 5—LANDS, COMMUNICATIONS AND DRAINAGE . . . . .</b>		<b>4,70,000</b>		<b>4,81,400</b>
<b>6.—Furniture—</b>				
(i) Works in progress—				
(1) New Supply of Barrack and Hospital furniture . . . . .				12,000
(2) New supply of technical furniture . . . . .				15,000
<b>TOTAL 6.—FURNITURE . . . . .</b>		<b>25,600</b>		<b>27,000</b>
<b>7.—Installations—</b>				
(a) Water supply—				
New works—				
		20,000		..
(b) Electrical—				
		..		..
		..		..
<b>TOTAL 7.—INSTALLATIONS . . . . .</b>		<b>20,000</b>		<b>..</b>
<b>8.—Reserve for minor works . . . . .</b>		<b>65,200</b>		<b>63,000</b>
<b>TOTAL HEAD A.—WORKS . . . . .</b>	<b>23,65,057</b>	<b>12,75,000</b>		<b>18,08,500</b>
Carried over . . . . .	23,65,057	12,75,000		18,08,500

ROYAL AIR FORCE—*contd.*

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward . . . . .	23,65,057	12,75,000		18,08,500
<b>SUB-HEAD F.—WORKS EXPENDITURE—<i>concl'd.</i></b>				
<b>MINOR HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.</b>				
(1) Buildings . . . . .		2,80,000		2,94,500
(2) Military roads in cantonments . . . . .		45,000		40,300
(3) Military roads ex-cantonments . . . . .		1,000		4,200
(4) Furniture . . . . .		30,000		35,300
(5) Miscellaneous . . . . .		2,15,000		2,19,800
<b>TOTAL B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.</b>	<b>5,10,086</b>	<b>5,71,000</b>		<b>5,94,100</b>
<b>MINOR HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.</b>				
(1) Water supply . . . . .		42,420		75,000
(2) Electrical . . . . .		2,38,580		2,31,800
<b>TOTAL C.—MAINTENANCE AND OPERATION—INSTALLATIONS</b>	<b>2,99,049</b>	<b>2,81,000</b>		<b>3,06,800</b>
<b>MINOR HEAD D.—GENERAL CHARGES.</b>				
1. Rent for hired buildings . . . . .		26,740		54,800
2. Rent for land . . . . .				
3. Rates and taxes . . . . .		3,030		1,400
4. Payments on account of Compensation for quarters, etc. . . . .		..		..
5. Payments for Railway sidings and platforms . . . . .		6,680		9,700
6. Care of vacant buildings . . . . .		7,550		7,200
7. Miscellaneous . . . . .		..		..
<b>TOTAL D.—GENERAL CHARGES.</b>	<b>17,045</b>	<b>44,000</b>		<b>73,100</b>
<b>MINOR HEADS E. AND F.—ESTABLISHMENT, TOOLS AND PLANT . . . . .</b>				
	2,54,520	2,22,000		2,11,500*
<b>TOTAL SUB-HEAD F.—WORKS EXPENDITURE . . . . .</b>	<b>34,45,757</b>	<b>23,93,000</b>	<b>20,86,000</b>	<b>29,94,000</b>

\*Includes Rs. 45,000 for new measures.

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD G.—NON-EFFECTIVE CHARGES.</b>				
<b>MINOR HEAD (a) REWARDS FOR MILITARY SERVICES—</b>				
Annuities and gratuities . . . . .		2,000		8,900
<b>TOTAL MINOR HEAD (a)</b> . . . . .		<b>2,000</b>		<b>8,900</b>
<b>MINOR HEAD (b) PENSIONS—</b>				
(i) Retired, wound and invalid pensions and gratuities to British officers and men . . . . .		..		..
(ii) Retired, wound and invalid pensions and gratuities to Indians including family pensions . . . . .		500		500
(iii) Family pensions and compassionate allowances to Europeans . . . . .		..		..
<b>(iv) Departmental pensions—</b>				
(a) Pensions . . . . .		21,500		17,200
(b) Payments from the compassionate funds to employees of the A. D. subject to the C. S. R. . . . .		..		..
<b>(v) Pensions capitalized—</b>				
(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 . . . . .		5,000		3,400
(e) Commutations of pensions financed from Revenue . . . . .		..		..
<b>TOTAL MINOR HEAD (b)</b> . . . . .		<b>27,000</b>		<b>21,100</b>
<b>TOTAL SUB-HEAD G</b> . . . . .	23,470	29,000	34,000	30,000
<b>TOTAL INDIA</b> . . . . .	<b>1,13,58,303</b>	<b>1,08,13,000</b>	<b>1,11,38,000</b>	<b>1,23,49,000</b>

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

*Sub-head G.—Non-effective charges.*—The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian and their families. The provision on account of departmental pensions payable to accountants and clerks retiring from the office of the Controller of Royal Air Force Accounts are, also included under this head.

The increase in 1930-31 under annuities and gratuities is due to provision made for gratuities payable to Indian artificers due for discharge during 1930-31 and is partly counter-balanced by smaller provision for (i) pensions payable to the establishments of the Controller of Royal Air Force Accounts and (ii) equated payments of commuted value of departmental pensions.



## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>ENGLAND:</b>				
<b>Effective—</b>				
(1) Payments to Air Ministry in respect of personnel serving in India . . . . .		14,40,000	14,17,000	14,17,000
(2) Furlough and voyage pay . . . . .		1,08,000	1,36,000	1,36,000
(3) Marriage allowances and allotments . . . . .		9,90,000	10,12,000	10,12,000
(4) Cost of sea transport . . . . .		3,67,000	2,76,000	2,76,000
(5) Stores taken to India . . . . .		28,000	11,000	10,000
(6) Waziristan gratuities . . . . .		—	..	..
(7) Discharge gratuities and deferred pay . . . . .		27,000	[12,000	27,000
(8) National Health Insurance . . . . .		16,000	16,000	16,000
(9) Unemployment insurance . . . . .		40,000	17,000	28,000
(10) Contributory Pensions Act, 1925 . . . . .		48,000	48,000	48,000
(11) Miscellaneous . . . . .		12,000	6,000	6,000
(12) Consolidated clothing allowance . . . . .		28,000	16,000	13,000
(13) Stores for India—				
(i) M. T. Stores and Vehicles . . . . .		5,35,000	7,80,000	7,88,000
(ii) Clothing . . . . .		15,000	18,000	20,000
(iii) Ordnance . . . . .		1,96,000	1,92,000	2,59,000
(iv) Aviation Stores . . . . .		90,01,000	83,28,000	71,87,000
(v) Miscellaneous . . . . .		2,13,000	2,90,000	3,06,000
(14) Non-effective—Retired pay of Troops for service in India . . . . .		2,20,000	2,04,000	2,08,000
<b>TOTAL ENGLAND</b> . . . . .	<b>90,16,780</b>	<b>1,32,54,000</b>	<b>1,27,79,000</b>	<b>1,17,57,000</b>
<b>EXCHANGE ON ENGLISH EXPENDITURE.</b>				
Exchange on English Expenditure other than on stores . . . . .		..	..	..
Exchange on English expenditure on stores . . . . .		..	..	..
<b>TOTAL</b> . . . . .	<b>12,063</b>	<b>..</b>	<b>89,000</b>	<b>..</b>
<b>TOTAL EXPENDITURE PART C.</b> . . . . .	<b>2,03,87,146</b>	<b>2,40,67,000</b>	<b>2,40,04,000</b>	<b>2,41,06,000</b>

FOR THE YEAR 1930-31.

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

## MAIN HEAD—PART C.—

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<b>India—</b>				
1. Miscellaneous Receipts . . . . .		10,000		15,000
2. Arrear receipts . . . . .		--		..
3. Proceeds of sale of surplus and obsolete stores—				
(a) Aviation . . . . .		1,200		2,500
(b) M. T. Stores . . . . .		1,000		5,600
(c) Provisions . . . . .		..		..
(d) Fuel and Light . . . . .		..		..
(e) Petrol, Benzol and Lubricants (Aviation) . . . . .		880		..
(f) Petrol and Lubricants (M. T.) . . . . .		..		..
(g) Miscellaneous stores . . . . .		5,650		11,800
(h) Medical stores . . . . .		..		..
(i) Clothing . . . . .		440		17,800
(j) Ordnance . . . . .		10,780		300
4. Credits for services rendered . . . . .		5,000		4,000
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 . . . . .		25,800		2,500
(b) Mechanical Transport stores . . . . .		3,300		250
(c) Provisions . . . . .		6,800		7,500
(d) Fuel and Light . . . . .		4,600		4,250
(e) Petrol, Benzol, and Lubricants (Aviation) . . . . .		2,200		1,700
(f) Petrol and Lubricants (M. T.) . . . . .		2,100		2,900
(g) Miscellaneous stores . . . . .		700		800
(h) Medical stores . . . . .		--		..
(i) Clothing . . . . .		64,000		41,000
(j) Ordnance stores . . . . .		1,400		1,100
Carried over . . . . .		1,46,150		1,19,000

ROYAL AIR FORCE—*concl.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		1,46,150		1,19,000
RECEIPTS— <i>concl.</i>				
India— <i>concl.</i>				
8. Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
(a) Aviation stores . . . . .		6,500		2,700
(b) Mechanical Transport stores . . . . .		350		..
(c) Provisions . . . . .		3,250		20
(d) Fuel and light . . . . .		900		10
(e) Petrol, Benzol and Lubricants (Aviation) . . . . .		3,950		7,110
(f) Petrol and Lubricants (M.T.) . . . . .		400		..
(g) Miscellaneous stores . . . . .		45,600		510
(h) Medical stores . . . . .		..		..
(i) Clothing . . . . .		2,300		350
(j) Ordnance stores . . . . .		14,600		4,300
9. Rent of buildings . . . . .		14,500		15,500
10. Rent of furniture . . . . .		500		500
11. Receipts from other Departments or Governments on account of commuted value of pensions . . . . .		..		..
12. <i>Deduct</i> —Amount transferred to Head 60-B—commuted value of pensions . . . . .		..		..
<b>TOTAL INDIA . . . . .</b>	<b>1,39,002</b>	<b>2,39,000</b>	<b>1,77,000</b>	<b>1,50,000</b>
England—				
1. Stores brought from India with troops . . . . .		16,000	5,000	6,000
2. Consolidated clothing allowances . . . . .		12,000	8,000	10,000
3. Recoveries of service payments . . . . .		..	2,000	..
4. Miscellaneous . . . . .		..	4,000	..
5. Sale of unserviceable stores . . . . .		..	..	..
<b>TOTAL ENGLAND . . . . .</b>	<b>19,106</b>	<b>28,000</b>	<b>19,000</b>	<b>16,000</b>
Exchange . . . . .	134	..	..	..
<b>TOTAL RECEIPTS PART C . . . . .</b>	<b>1,58,242</b>	<b>2,67,000</b>	<b>1,96,000</b>	<b>1,66,000</b>

ROYAL INDIAN MARINE.

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

Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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 .	2,13,100	..	2,13,100	2,23,000	..	2,23,000	2,17,000	..	2,17,000	2,03,000	..	2,03,000
2.—MARINE SURVEY]	95,948	..	95,948	92,000	..	92,000	89,000	..	89,000	83,000	..	83,000
3.—MISCELLANEOUS STORES ESTABLISHMENTS .	87,107	..	87,107	84,000	..	84,000	1,00,000	..	1,00,000	88,000	..	88,000
4.—DOCKYARD .	7,83,358	2,11,576	5,71,782	8,14,000	2,98,000	5,16,000	7,76,000	3,82,000	3,94,000	7,65,000	3,60,000	4,05,000
5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT .	9,34,560	..	9,34,560	10,98,000	..	10,98,000	10,18,000	..	10,18,000	11,71,000	..	11,71,000
6.—VICTUALLING OF OFFICERS AND MEN AFLOAT .	2,20,130	..	2,20,130	2,18,000	..	2,18,000	2,21,000	..	2,21,000	2,30,000	..	2,30,000
7. MARINE STORES AND COAL .	10,56,735	81,354	10,25,351	13,32,000	43,000	12,89,000	11,31,000	38,000	10,93,000	10,76,000	30,000	10,46,000
8. PURCHASE AND REPAIRS OF SHIPS AND VESSELS .	9,86,970	73,355	9,13,615	8,18,000	42,000	7,76,000	10,25,000	42,000	9,83,000	13,50,000	21,000	13,26,000
9. MISCELLANEOUS .	8,50,763	10,29,350	-1,78,587	4,65,000	9,75,000	-5,10,000	3,91,000	11,15,000	-7,24,000	3,83,000	17,12,000	-13,40,000
10. Works expenditure	..	..	..	..	..	..	2,52,000	..	2,52,000	5,70,000	..	5,70,000
11. NON-EFFECTIVE CHARGES .	1,65,602	15,043	1,50,559	1,48,000	4,000	1,44,000	1,64,000	10,000	1,54,000	1,76,000	10,000	1,66,000
<b>TOTAL INDIA</b> .	<b>53,94,273</b>	<b>13,60,708</b>	<b>40,33,565</b>	<b>52,92,000</b>	<b>13,62,000</b>	<b>39,30,000</b>	<b>53,84,000</b>	<b>15,87,000</b>	<b>37,97,000</b>	<b>60,75,000</b>	<b>21,36,000</b>	<b>39,39,000</b>
England .	27,88,120	2,307	27,85,723	29,30,000	..	29,30,000	30,47,000	6,000	30,41,000	29,57,000	..	29,57,000
Exchange .	4,410	1	4,409	..	..	..	22,000	..	22,000	..	..	..
<b>TOTAL</b> .	<b>81,86,803</b>	<b>13,63,106</b>	<b>68,23,697</b>	<b>82,22,000</b>	<b>13,62,000</b>	<b>68,60,000</b>	<b>84,53,000</b>	<b>15,93,000</b>	<b>68,60,000</b>	<b>90,32,000</b>	<b>21,36,000</b>	<b>68,96,000</b>

## EXPLANATIONS.

The Royal Indian Marine has been reorganised on a combatant basis with effect from the 1st April 1928. The establishment consists of 129 officers, 36 warrant officers and 1004 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding and Director, R. I. M. The squadron at present consists of the following vessels :—

Four sloops—"Cornwallis", "Clive", "Lawrence" and "Hindustan". The last named is still under construction in the United Kingdom.

Two Patrol Vessels—The "Pathan" and the "Baluchi".

Two Survey Ships—"Investigator" and "Palinurus"

Depot Ship "Dalhousie" and

Four Trawlers.

2. The functions of the R. I. M. in peace time are as follows :—

(a) Training of personnel for service at sea in war.

(b) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(c) Marine Survey work in Indian waters.

(d) Marine Transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The R. I. M. maintains a Dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The Dockyard also accepts work from private firms and the Admiralty.

4. The Ordnance services in connection with the R. I. M. are carried out by the Master General of Ordnance in India.

5. The R. I. M. is responsible for the administration and maintenance of Royal Indian Marine Buildings (including the buildings constructed by the Military Engineer Services for Royal Indian Marine).

6. The grant for *net* expenditure for the year 1930-31 is 68-96 lakhs as against Rs. 68-60 lakhs in the year 1929-30. The variations under the heads are explained below :—

(The figures in brackets are in thousands of rupees)

7. *Head 1.*—The decrease (20) is due to the abolition of the appointment of Naval expert, transfer of provision for rent of hired buildings to Head 10, and more recoveries from the Persian Gulf Lighting Service Fund, partly counterbalanced by special provision made for the printing of the Marine Rate Book.

8. *Head 2.*—The decrease (9) is due to the transfer of provision on account of rent of hired buildings for the Officer-in-Charge, Chart Depot, to Head 10 and exclusion of initial provision on account of cost of trawling nets and sounding apparatus.

9. *Head 3.*—The increase (4) is due to more handling charges in the Fuel Depots in the Persian Gulf.

10. *Head 4.*—The decrease (49) is chiefly due to the transfer of the provision for rent of hired buildings to Head 10 and the provision for labour charges being based on the actuals for 1928-29.

11. *Head 5.*—There is an increase of Rs. 73,000 in expenditure in India as compared with the budget for 1929-30. The increase is due to the inclusion of Rs. 43,000 on account of cost of training of 3 Europeans and 3 Indian boys for the Executive Branch and 5 Indians for the Engineer Branch, which will be transferred to the Home Estimates, during the year and the balance (30) to bringing the establishment gradually upto the authorised strength and also to certain figures being fixed on the basis of past actuals.

12. *Head 6.*—The increase (12) is due to bringing the complement of ratings up to the authorized strength.

13. *Head 7.*—The decrease (2,56) in expenditure in India is due to the exclusion of certain initial expenditure (88) provided for in 1929-30 and to the provision for other items being based on past actuals.

14. *Head 8.*—The provision under this head mainly includes cost of the fourth sloop "Hindustan" (12,53) and cost of stores (95) in connection with the re-organisation of the Royal Indian Marine, to be obtained from the Admiralty. The expenditure is financed from the Kidderpore Dockyard Suspense Account.

EXPLANATIONS—*contd.*

15. *Head 9.*—The decrease (1,02) in expenditure in India under this head is chiefly due to the transfer of provision for Works expenditure and taxes payable to the Bombay Municipality to the new Head 10.

16. *Head 10.*—The provision under this head includes Rs. 3,00,000 (inclusive of departmental charges) on account of the construction of 18 class III quarters and Headquarters' Mess for R. I. M. Officers (financed from Kidderpore Dockyard Suspense Account) and transfers made from other heads owing to works expenditure being compilable under this head.

17. *Head 11.*—The increase (28) in expenditure in India is due to provision being made on the basis of past actuals taking into account payments under the Workmen's Compensation Act and pensions under the Admiralty Scheme not provided for in 1929-30.

18. *Expenditure in England.*—The variation is small.

19. *Receipts.*—Out of the total receipts of Rs. 21.36 lakhs, the ordinary receipts amount to Rs. 4.88 lakhs and the balance, *viz.*, Rs. 16.48 lakhs, represents the receipts to be transferred from the Kidderpore Dockyard Suspense Account in respect of measures to be financed from the Kidderpore Dockyard Suspense Account. The reduction in ordinary receipts is chiefly due to the conversion of the Marine into a combatant service leading to a reduction in the amount of services and supplies to other bodies.

20. *Revised compared with Budget, 1929-30.*—The expenditure anticipated in the Revised Estimate is the same as in Budget for 1929-30. But the gross expenditure and gross receipts show an increase of 2.31 of which 1.91 is on account of stores in connection with the reorganisation of the R. I. Marine to be obtained from England which is met by a transfer of an equivalent amount to receipts from the Kidderpore Dockyard Suspense Fund. The balance of 40 is explained below:—

*Expenditure—**Increases—*

Larger issue of coal and oil fuel for Naval subsidised vessels . . . . .	1,03	
Larger expenditure on handling of coal in Persian Gulf Coal Depots . . . . .	16	
Increase in non-effective charges . . . . .	63	
Provision for loss by exchange on expenditure in England. . . . .	22	
		2.04

*Decreases—*

Decrease in expenditure on Marine Stores, coal, oil fuel, ammunition, etc. . . . .	1,06	
Saving under incidental, contingent and miscellaneous expenses . . . . .	37	
Other miscellaneous items, net . . . . .	21	
		1.64

Net increase in expenditure . . . . . 40

*Receipts—**Increases—*

Larger realisations for Dockyard services and supplies rendered. . . . .	84	
Larger non-effective receipts. . . . .	6	
		90

*Decreases—*

Less miscellaneous receipts . . . . .	45	
Decrease in receipts from sale of stores . . . . .	5	
		50

Net increase in receipts . . . . . 40



FOR THE YEAR 1930-31

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EXPLANATIONS—*concl.*

**ROYAL INDIAN**  
Under control of the Government

Numbers.		Accounts,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		1929-30.	1929-30.	1930-31.
		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
<b>HEAD 1.—GENERAL SUPERVISION.</b>					
<b>A.—GENERAL SUPERVISION—</b>					
6	4	(1) Pay and allowances of officers . . . . .	1,01,500		89,300
18	49	(2) Pay and allowances of office establishments and menials . . . . .	72,800		75,000
		(3) Incidental and contingent expenses and miscellaneous items including telephones charges . . . . .	13,000		10,000
		(4) Printing and stationery charges . . . . .	20,000		25,000
		(5) <i>Deduct</i> —Recoveries from the Persian Gulf Lighting Service Fund on account of pay and allowances and percentage charges . . . . .	1,200		6,000
		(6) <i>Deduct</i> —Value of imported stores charged to this sub-head on account of contingent work orders and direct supplies . . . . .	200		300
		<b>TOTAL . . . . .</b>	<b>2,03,100</b>	<b>2,13,000</b>	<b>2,07,000</b>
		<b>B.—Allowance to Naval Commander-in-Chief on the Indian Station . . . . .</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
		<b>TOTAL HEAD I . . . . .</b>	<b>2,13,100</b>	<b>2,23,000</b>	<b>2,17,000</b>
		<b>Carried over . . . . .</b>	<b>2,13,100</b>	<b>2,23,000</b>	<b>2,17,000*</b>

MARINE—*contd.*

of India, Marine Department.

Numbers:		Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	2,13,100	2,23,000	2,17,000	2,03,000
<b>HEAD 2.—MARINE SURVEY:</b>						
9	9	(1) Pay and allowances of officers . . . . .		69,630		67,030
9	9	(2) Pay and allowances of office establishments and menials . . . . .		10,470		11,010
		(3) Incidental and contingent expenses and miscellaneous items . . . . .		11,940		5,000
		(4) <i>Deduct</i> —Value of imported stores charged to this head on account of contingent work orders and direct supplies . . . . .		40		40
		<b>TOTAL HEAD 2 .</b>	<b>95,948</b>	<b>92,000</b>	<b>89,000</b>	<b>83,000</b>
<b>HEAD 3.—MISCELLANEOUS SHORE ESTABLISHMENTS.</b>						
24	22	(1) Fuel depots in the Persian Gulf . . . . .		84,000		88,000
		(2) Miscellaneous . . . . .	..	..		..
		(3) <i>Deduct</i> —Value of imported stores used on contingent work orders and direct supplies . . . . .		..		..
		<b>TOTAL—HEAD 3 .</b>	<b>87,107</b>	<b>84,000</b>	<b>1,00,000</b>	<b>88,000</b>
<b>HEAD 4.—DOCKYARDS,</b>						
<b>A.—COMMANDER OF THE YARD'S DEPARTMENT—</b>						
1	1	(1) Pay and allowances of officers . . . . .		14,800		14,800
4	4	(2) Pay and allowances of subordinate and office establishments and menials . . . . .		12,200		8,800
		<b>TOTAL .</b>	<b>38,920</b>	<b>27,000</b>	<b>24,000</b>	<b>23,600</b>
		<b>Carried over .</b> {	<b>38,920</b>	<b>27,000</b>	<b>24,000</b>	<b>23,600</b>
			<b>3,96,155</b>	<b>3,99,000</b>	<b>4,06,000</b>	<b>3,74,000</b>

## ROYAL INDIAN

Numbers.			Accounts, 1928-29.	Budget Estimate, 1929-30	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929-30.	1930-31.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,96,155	3,99,000	4,06,000	3,74,000
			38,920	27,000	24,000	23,600
<b>HEAD 4.—DOCKYARDS—concid.</b>						
<b>B.—ENGINEER MANAGERS, DEPARTMENT—</b>						
4	5	(1) Pay and allowances of officers . . . . .		60,500		64,300
26	25	(2) Pay and allowances of subordinate and office establishments . . . . .		60,500		44,700
		<b>TOTAL .</b>	<b>1,14,056</b>	<b>1,21,000</b>	<b>98,000</b>	<b>1,09,000</b>
<b>C.—MARINE STORE-OFFI- CER'S DEPARTMENT—</b>						
3	3	(1) Pay and allowances of officers . . . . .		37,500		28,400
31	31	(2) Pay and allowances of subordinate and office establishments . . . . .		54,500		55,000
		<b>TOTAL .</b>	<b>76,009</b>	<b>92,000</b>	<b>80,000</b>	<b>83,400</b>
<b>D.—DOCKYARD DISPENSARY—</b>						
1	1	(1) Pay and allowances of Assistant Surgeon . . . . .		6,000		9,000
2	2	(2) Pay and allowances of establishments . . . . .		1,000		1,400
		<b>TOTAL .</b>	<b>7,476</b>	<b>7,000</b>	<b>10,000</b>	<b>10,400</b>
<b>E.—WAGES OF ARTIFICERS AND LABOURERS . . . . .</b>						
59	58	<b>F.—DOCKYARD POLICE FORCE . . . . .</b>	4,77,367	4,93,000	5,00,000	4,79,000
		<b>G.—MISCELLANEOUS EX- PENSES . . . . .</b>	49,930	58,000	42,000	40,600
		<b>Deduct—Value of imported stores used on contin- gent work orders and direct supplies . . . . .</b>	19,600	17,000 1,000	22,000	20,000 1,000
		<b>TOTAL—HEAD 4 .</b>	<b>7,83,358</b>	<b>8,14,000</b>	<b>7,76,000</b>	<b>7,65,000</b>
		<b>Carried over .</b>	<b>11,79,513</b>	<b>12,13,000</b>	<b>11,82,000</b>	<b>11,39,000</b>

MARINE—contd.

Numbers.		Accounts,	Budget	Revised	Budget	
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.	
		Rs.	Rs.	Rs.	Rs.	
		Brought forward .	11,79,513	12,13,000	11,82,000	11,39,000
<b>HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.</b>						
A.—EXPENDITURE IN INDIA—						
118	111	(1) Pay of officers and warrant officers . . . . .		4,80,000	5,71,000*	
1,141	1,165	(2) Pay of men . . . . .		5,00,000	5,40,000	
		(3) Deduct—Probable savings in (1) and (2) . . . . .		80,000	1,10,000	
		(4) Miscellaneous allowances and contingencies . . . . .		1,98,000	1,80,000	
		(5) Deduct—Cost of European articles of clothing included in clothing allowances . . . . .		—	10,000	
		<b>TOTAL</b> . . . . .	9,34,560	10,98,000	10,18,000	11,71,000
B.—EXPENDITURE IN ENGLAND—						
		(i) Furlough pay paid in England . . . . .		1,76,000	1,88,000	
		(ii) Leave and deputation salaries, Royal Indian Marine . . . . .		13,000	8,000	
		(iii) Sterling overseas pay . . . . .		5,000	5,000	
		<b>TOTAL</b> . . . . .	1,87,053	1,94,000	1,96,000	2,01,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND . . . . .						
			220	1,000	..	
		<b>TOTAL HEAD 5</b> . . . . .	11,21,833	12,92,000	12,15,000	13,72,000
<b>HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.</b>						
		(1) Provisions and money allowance in lieu thereof . . . . .		2,13,000	2,20,000	
		(2) Purchase of water for Royal Indian Marine vessels . . . . .		5,000	10,000	
		<b>TOTAL—HEAD 6</b> . . . . .	2,20,130	2,18,000	2,21,000	2,30,000
<b>HEAD 7.—MARINE STORES AND COAL.</b>						
A.—EXPENDITURE IN INDIA—						
		(a) Stores and coal unallocated (stock)—Purchases . . . . .		50,000	50,000	
		Deduct—Issues . . . . .		..	..	
				50,000	50,000	
		Carried over . . . . .		50,000	50,000	
			25,21,476	27,23,000	26,18,000	27,41,000

\* Includes Rs. 43,000 on account of cost of training of 3 European and 3 Indian boys in the Executive Branch and 6 Indians for Engineer Branch.

## ROYAL INDIAN

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward	25,21,476	27,23,000	26,18,000	27,41,000
		50,000		50,000
<b>HEAD 7.—MARINE STORES AND COAL.—<i>contd</i></b>				
(b) Conversion works		30,000		50,000
<i>Deduct</i> —Value of imported stores used on conversion works and proportion of actual overhead or indirect expenditure on labour		14,000		17,000
		36,000		33,000
	1,28,205	86,000	86,000	83,000
(c) Marine Stores, Coal, Oil fuel and water for R. I. Marine—				
I. Works		3,66,000*		2,64,000
II. Stores supplied direct—Bombay				
III. Stores supplied—Out-stations		1,95,000		1,85,000
IV. Coal supplied—Bombay		1,90,000		
V. Coal supplied—Out-stations				2,00,000
VI. Purchase of oil fuel		3,25,000		2,00,000
VII. Water, freight, etc.		27,000		22,000
VIII. Ammunition		76,000		22,000
IX. Mine-sweeping stores		7,000		7,000
X. Maintenance of naval arms		60,000		80,000
XI. Clothing		..		..
<i>Deduct</i> —Issues		..		..
<i>Add for</i> —				
(1) Construction of a new barge		..		..
(2) Stoker's Training School		..		13,000
	9,28,530	12,46,000	10,45,000	9,93,000
(d) Marine Stores, Coal, etc., to other Departments and Local Governments—				
I. Works		50,000		37,000
II. Stores supplied		33,200		30,000
III. Coal supplied		62,200		20,000
IV. Water supplied		4,000		4,000
		1,79,400		91,000
<i>Deduct</i> —Value of supplies to other Departments and local Governments		1,79,400		91,000
	..	..	..	..
Carried over	10,56,735	13,32,000	11,31,000	10,76,000
	25,21,476	27,23,000	26,18,000	27,41,000

\* Includes Rs. 25,000 on account of renewal of Torpedo dock gates, Rs. 10,000 on account of renewal of the dock gates at the entrance of Lower Bombay Docks and Rs. 53,000 for two motor boats for "Investigator."

## MARINE—contd.

	Accounts, 1928-29	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	25,21,476	27,23,000	26,18,000	27,41,000
	10,56,735	13,32,000	11,31,000	10,76,000
<b>HEAD 7.—MARINE STORES AND COAL—concl'd.</b>				
(e) Marine Stores, Coal, etc., for Royal Navy—				
I. Works . . . . .		..		1,18,500
II. Stores . . . . .		..		3,000
III. Coal . . . . .		..		1,000
IV. Water . . . . .		..		1,000
	..	..		1,23,500
Deduct—Value of supplies for Royal Navy . . . . .	..	..	..	1,23,500
		..		..
<b>TOTAL . . . . .</b>	<b>10,56,735</b>	<b>13,32,000</b>	<b>11,31,000</b>	<b>10,76,000</b>
<b>B.—EXPENDITURE IN ENGLAND—</b>				
Stores for Royal Indian Marine . . . . .	4,20,257	5,76,000	6,36,000	5,58,000
<b>C.—EXCHANGE ON EXPENDITURE IN ENGLAND . . . . .</b>				
	1,322	..	5,000	..
<b>TOTAL—HEAD 7 . . . . .</b>	<b>14,78,314</b>	<b>19,08,000</b>	<b>17,72,000</b>	<b>16,34,000</b>
<b>HEAD 8.—PURCHASE AND HIRE OF SHIPS AND VESSELS.</b>				
Purchase of ships and vessels		(a) 8,07,000†		(c) 12,53,000‡
Hire of ships and vessels . . . . .		2,000		2,000
Add for—				
Stores for R. I. M. . . . .		..		(d) 95,000‡
Reconditioning of R. I. M. ships . . . . .		(b) 9,000‡		..
<b>TOTAL—HEAD 8 . . . . .</b>	<b>9,86,970*</b>	<b>8,18,000</b>	<b>10,25,000†</b>	<b>13,50,000</b>
Carried over . . . . .	49,86,760	54,49,000	54,15,000	57,25,000

† Financed from Kidderpore Dockyard Suspense Account.

(a) Represents the part payment to be made in 1929-30 in connection with the sloop to be obtained from the Admiralty.

(b) Represents cost of labour for fitting guns and mine-sweeping equipment on "Lawrence" and "Cornwallis".

(c) Represents payment to be made in 1930-31 in connection with the sloop "Hindustan" to be obtained from the Admiralty.

(d) Represents cost of stores to be obtained from England in connection with the re-organisation of Royal Indian Marine.

\* Includes Rs. 9,86,270 financed from Kidderpore Dockyard Suspense Account.

† Includes Rs. 10,07,000 financed from Kidderpore Dockard Suspense Account.

## ROYAL INDIAN

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward	49,86,760	54,49,000	54,15,000	57,25,000

## HEAD 9.—MISCELLANEOUS.

## A.—EXPENDITURE IN INDIA—

(1) Medical Stores . . . . .		8,000		6,000
(2) Piloting and towing, etc., of Royal Indian Marine ships . . . . .		18,000		20,000
(3) Passage and convey- ance of officers and men . . . . .		42,000		38,000
(4) Cost of leave conces- sion passages . . . . .		53,000		55,000
(5) Repairs to His Majes- ty's Ship of War in Indian seas . . . . .		65,000		65,000
(6) Coal and oil fuel sup- plied to His Majesty's ships of war in Indian seas. . . . .		2,23,000		2,79,000
(7) Repairs to Royal Indian Marine ships and vessels at outstations . . . . .		6,000†		1,000
(8) Allowance to Marine offi- cers for passing in oriental languages . . . . .		2,000		2,000
(9) Fees and allowances to examiners and interpre- ters . . . . .		1,000		1,000
(10) Customs duty on im- ported stores . . . . .		17,000		40,000
(11) Payments on account of medical treatment of Bri- tish officers of the Superior Civil Service . . . . .		..		..
(12) Freight on imported stores . . . . .		4,000		8,000
(13) Miscellaneous . . . . .		15,000		10,000
(14) Taxes payable to Bom- bay Municipality . . . . .		12,000		..
		4,66,000		5,25,000
Carried over	49,86,760	54,49,000	54,15,000	57,25,000

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



MARINE—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	49,86,760	54,49,000	54,15,000	57,25,000
		4,66,000		5,25,000
<b>HEAD 9.—MISCELLANEOUS—<i>concl.</i></b>				
EXPENDITURE IN INDIA— <i>concl.</i>				
(16) Works expenditure on marine buildings . . . . .		1,94,000†		
(17) Reserve with the F. O. C. and D. R. I. M. for emergent marine measures . . . . .				79,000
<i>Deduct.</i> —Value of imported coal supplied to His Majesty's Ships of War in Indian Seas and of imported stores used on repairs to His Majesty's Ship 'Triad' . . . . .		1,85,000		2,41,000
<i>Deduct.</i> —Value of Imported stores for Dockyard Works . . . . .				
<b>TOTAL . . . . .</b>	<b>8,50,763*</b>	<b>4,65,000</b>	<b>3,91,000††</b>	<b>3,63,000</b>
<b>B.—EXPENDITURE IN ENGLAND—</b>				
(1) Contribution towards the expenses of His Majesty's ships of war in Indian seas . . . . .		13,36,000		13,36,000
(2) Miscellaneous . . . . .		80,000		88,000
<b>TOTAL . . . . .</b>	<b>14,51,773</b>	<b>14,16,000</b>	<b>14,24,000</b>	<b>14,24,000</b>
<b>C.—EXCHANGE ON EXPENDITURE IN ENGLAND . . . . .</b>				
	1,826	..	10,000	..
<b>TOTAL HEAD 9 . . . . .</b>	<b>23,04,362</b>	<b>18,81,000</b>	<b>18,25,000††</b>	<b>17,87,000</b>
<b>HEAD 10.—WORKS EXPENDITURE.</b>				
(1) Major Works . . . . .				(a) 2,80,000
(2) Minor Works . . . . .				17,000
(3) Maintenance . . . . .				1,36,000
(4) General charges . . . . .				1,11,000
(5) Establishment . . . . .				(b) 24,800
(6) Tools and Plant . . . . .				(c) 4,200
(7) Dockyard works . . . . .				..
(8) <i>Deduct.</i> — Cost of Europe stores used on Dockyard works . . . . .				3,000
<b>TOTAL—HEAD 10 . . . . .</b>			<b>2,52,000‡</b>	<b>5,70,000</b>
<b>Carried over . . . . .</b>	<b>72,91,122</b>	<b>73,30,000</b>	<b>74,92,000</b>	<b>80,82,000</b>

\* Includes Rs. 3,24,762 on account of adjustment of arrear charges.

† Includes Rs. 32,000 for construction of a building for gunnery instructional purposes to be financed from the Kidderpore Dockyard Suspense Account.

(a) Represents provision for 13 class III quarters and mess for R. I. M. officers at Bombay—financed from Kidderpore Dockyard Suspense Account.

(b) Includes Rs. 17,000 for establishment charges for the above works—financed from Kidderpore Dockyard Suspense Account.

(c) Includes Rs. 3,000 for Tools and Plant for the above work—financed from Kidderpore Dockyard Suspense Account.

†† Includes Rs. 6,000 financed from Kidderpore Dockyard Suspense Account.

‡ Rs. 32,000 " " " " " " " " " " " "

## ROYAL INDIAN MARINE—concl'd.

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward	72,91,122	73,30,000	74,92,000	60,82,000
<b>HEAD 11.—NON-EFFECTIVE CHAR- GES.</b>				
<b>A.—EXPENDITURE IN INDIA—</b>				
(1) Pensions		1,42,000		1,58,000
(2) Pensions paid under Admiralty Scheme		..		5,500
(3) Equated payments of commuted value of pensions under C. S. R. charged to capital		6,000		11,000
(4) Commutations of pensions financed from Revenue		..		
Awards from Civil Compassionate Fund to Civilian employees paid from Military Estimates	..	..		1,500
	1,65,602	1,48,000	1,64,000	1,76,000
<b>B.—EXPENDITURE IN ENGLAND—</b>				
R. I. M. Retired pay		6,48,000		6,68,000
Indian Navy Retired pay		3,000		2,000
Pensions, R. I. M.		93,000		1,04,000
	7,29,037	7,44,000	7,91,000	7,74,000
<b>C.—EXCHANGE ON EXPENDITURE IN ENGLAND</b>				
	1,042	..	6,000	..
<b>TOTAL—HEAD 11</b>	8,95,681	8,92,000	9,61,000	9,50,000
<b>TOTAL EXPENDITURE</b>	81,86,803	82,22,000	84,53,000	90,32,000
<b>RECEIPTS.</b>				
<b>A.—RECEIPTS—</b>				
<b>INDIA—</b>				
(I) Dockyard services and supplies	2,11,576	2,98,000	3,82,000	3,60,000
(II) Sale proceeds of stores	31,384	43,000	38,000	30,000
(III) Sale proceeds of vessels	29,550	..	..	..
(IV) Hire of vessels	43,805	42,000	42,000	24,000
(V) Miscellaneous—				
A.—RECEIPTS IN INDIA	10,29,350*	9,75,000‡	11,15,000††	17,12,000§
B.—RECEIPTS IN ENGLAND	2,397	..	6,000	..
C.—EXCHANGE ON RECEIPTS IN ENGLAND	1	..	..	..
<b>TOTAL HEAD V</b>	10,31,748*	9,75,000‡	11,21,000††	17,12,000§
(VI) Pensions	15,043	4,600	10,000	10,000
<b>TOTAL RECEIPTS</b>	13,63,106*	13,62,000‡	15,93,000††	21,36,000§

\* Includes Rs. 9,86,270 on account of receipts from Kidderpore Dockyard Suspense Account.  
 ‡ Includes Rs. 8,54,000 on account of receipts from Kidderpore Dockyard Suspense Account.  
 †† Includes Rs. 10,45,000 on account of receipts from Kidderpore Dockyard Suspense Account.  
 § Includes Rs. 10,48,000 on account of receipts from Kidderpore Dockyard Suspense Account.

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**MILITARY ENGINEER SERVICES.**

**MILITARY ENGINEER SERVICES.**  
**SUMMARY OF ESTIMATE.**

Main Heads.	Accounts, 1928-29.			Budget Estimate, 1929-30.			Revised Estimate, 1929-30.			Budget Estimate, 1930-31.		
	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 . . .	2,12,49,524			2,23,28,000			2,32,08,000			2,37,18,000		
B.—MAINTENANCE— BUILDINGS, COM- MUNICATIONS, ETC.	1,02,46,618			1,03,74,000			1,05,80,000			1,09,42,000		
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS . .	48,35,358			54,47,000			50,60,000			46,39,000		
D.—GENERAL CHARGES	18,28,088			20,39,000			20,36,000			22,41,000		
E.—ESTABLISHMENT (EXCLUDING EX- PENDITURE IN ENGLAND) . . .	61,65,274			59,92,000			62,26,000			62,49,000		
F.—TOOLS AND PLANT	3,09,092			2,98,000			3,06,000			3,82,000		
G.—SUSPENSE (EX- CLUDING EXPEN- DITURE IN ENGLAND) . . .	-5,37,980			72,000			-12,71,000			-		
Deduct—ENGLISH COST OF STORES . . .	1,16,580			93,000			1,49,000			1,15,000		
RECEIPTS . . .		59,60,421			72,66,000			53,19,000			41,14,000	
TOTAL INDIA . .	4,39,79,394	59,60,421	3,80,18,973	4,69,57,000	72,66,000	3,98,91,000	4,59,96,000	53,19,000	4,06,77,000	4,80,56,000	41,14,000	4,39,42,000
ENGLAND . . .	3,69,266		3,69,266	3,14,000		3,14,000	4,76,000		4,76,000	4,42,000		4,42,000
EXCHANGE . . .	214		214				3,000		3,000			
TOTAL . . .	4,43,43,874	59,60,421	3,83,88,453	(a) 4,72,71,000	72,66,000	4,00,05,000	4,64,75,000	53,19,000	4,11,56,000	(b) 4,84,98,000	41,14,000	4,43,81,000
(a) Includes Rs. 25,98,000 for new measure.												
(b) " " Rs. 50,54,000 " " "												

## EXPLANATIONS.

The buildings, roads and other works required for purposes of the Army and the defence of India and the receipts connected therewith are dealt with under the head 50-XXXVIII Military Engineer Services, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure on the civil side.

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

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

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

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

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

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

The Engineer-in-Chief is not a Staff Officer but the technical adviser to His Excellency the Commander-in-Chief on all engineering matters. He is the administrative head of the Military Engineer Services in India and the head of the Corps of Royal Engineers in India.

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

## EXPLANATIONS.

7. The net grant for Military Engineer Services during 1930-31 is Rs. 4,439½ lakhs against Rs. 4,00·05 lakhs in 1929-30.

The increase of Rs. 43·79 lakhs is made up of the following variations :—

	In lakhs of rupees.
(1) Larger provision for new measures . . . . .	24·56
(2) Less Revenue . . . . .	31·52
(3) Remount Works transferred to 45-Army . . . . .	—·91
(4) Decrease under Works and Standing Charges due to fluctuations . . . . .	—11·28
	43·79

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

9. *Main Head B-Maintenance—Buildings, Communications, etc.* The increase of Rs. 5·68 lakhs is due mainly to extra provision for maintenance of (i) buildings and internal wiring on account of increase in capital values and (ii) roads in Cantonments on account of increase in the mileage rate of maintenance.

10. *Main Head C-Maintenance and Operation-Installations.* The decrease of Rs. 8·08 lakhs is due to certain receipts taken in reduction of expenditure and reduction in working costs as estimated on the basis of actuals for 1928-29.

11. *Main Head D-General Charges.* The increase of Rs. 2·02 lakhs is due mainly to increase in the provision for rent for hired buildings and payment of Municipal Taxes at Bombay.

12. *Main Head E-Establishment.*— The increase of Rs. 2·57 lakhs is due mainly to larger demands on account of pay and allowances of permanent and temporary personnel due to increments, etc., and travelling allowances and contingencies.

13. *Main Head F-Tools and Plant.* The increase of Rs. 84 lakhs is due mainly to extra provision for new supplies and less departmental credits anticipated.

14. *G-Suspense.* The decrease of Rs. 72 lakh is due to no initial expenditure being required for mobilization Machinery at Lahore.

15. *XXXVIII-M. E. S. Revenue.* The decrease of Rs. 31·52 lakhs is due to :—

(i) Smaller receipts from the Land Sales Suspense Account, . . . . .	32·00
(ii) Larger receipts from other sources . . . . .	—·48

31·52

16. Net Revised Estimate exceeds the original net Budget for 1929-30 by Rs. 11·51 lakhs. The increase is due mainly to :—

	In lakhs of rupees.
(1) Works expenditure, met or likely to be met by transfer of funds from the provision for unforeseen expenditure under Army . . . . .	2·22
(2) Works expenditure, met or likely to be met by transfer of funds under other heads of Army . . . . .	5·32
(3) Smaller receipts from Land Sale Suspense Account . . . . .	4·00
(4) Smaller credits on account of fines, refunds and unclaimed deposits . . . . .	1·03
(5) Probable savings and other variations (net) . . . . .	—1·06
	11·51

FOR THE YEAR 1930-31.

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EXPLANATIONS.

## MILITARY ENGINEER

Under Control of the

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>				
<b>INDIA.</b>				
<b>MAIN HEAD A.—WORKS—</b>				
<b>SUB-HEAD 1.—ACCOMMODATION—</b>				
<b>Detailed Heads—</b>				
<b>(a) Officers' quarters and messes—</b>				
<b>I.—Works in progress—</b>				
(i) Repairs and renewals to newly purchased bungalows, Nasirabad . . . . .				46,000
(ii) Adaptation of buildings in Braemar estate to provide accommodation for British Officers, Shillong . . . . .				30,000
(iii) Construction of quarters for 8 single officers, including construction of officers mess for British Infantry Battalion, Bareilly . . . . .				89,000
		8,77,000		1,65,000
<b>II.—New Works—</b>				
(i) Provision of 5 class I.-B and 1 class II Quarters consequent on Pioneer reorganization including the acquisition of land, Kirkee . . . . .				2,00,000
(ii) Construction of officers' mess for British Infantry Battalion, Cawnpore . . . . .				50,000
		75,000		2,50,000
<b>TOTAL I (a) OFFICERS' QUARTERS AND MESSES . . . . .</b>		<b>9,52,000</b>		<b>4,15,000</b>
<b>Carried over . . . . .</b>		<b>9,52,000</b>		<b>4,15,000</b>



SERVICES—*contd.*

## Quartermaster General in India.

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		9,52,000		4,15,000

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

## (b) British Troops—

## I.—Works in progress—

(i) Improvements to cook-houses of British troops, Landikotal . . . . .				50,000
(ii) Provision of gymnasium for British Infantry Battalion, Landikotal . . . . .				6,000
(iii) Improvements to existing and provision of new married quarters for British personnel in the Northern Command . . . . .				2,00,000
(iv) Mosquito proofing British lines in Northern Command . . . . .				75,000
(v) Improvements to existing and provision of new married quarters for British personnel in the Southern Command . . . . .				1,50,000
(vi) Reconstruction of British Infantry Barracks, Ghorpuri . . . . .				2,00,000
(vii) Reserve with the General Officer Commanding-in-Chief, Eastern Command for improvements to existing and provision of new married quarters for British personnel . . . . .				1,00,000
(viii) Rearrangement of quarters for British clerks (British Wing) of Indian Corps of clerks, Eastern Command . . . . .				22,000

Carried over				8,03,000
		9,52,000		4,15,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Ra.	Ra.	Ra.	Ra.
Brought forward		9,52,000		4,15,000
		..		8,03,000

MAIN HEAD A.—WORKS—*contd.*SUB-HEAD 1.—ACCOMMODATION—*contd.*Detailed Heads—*contd.*(b) British Troops—*concl'd.*I.—Works in progress—*concl'd.*

(ix) Provision of additional married quarters and reconstruction of existing married quarters for British Troops, Lebong (Darjeeling)				29,000
(x) Provision of additional accommodation for the Medium Battery, Delhi Fort				64,000
		11,43,000		8,96,000

## II.—New Works—

(i) Redistribution of accommodation for British units in Chitral Barracks, Nowshera				1,00,000
(ii) Bath-houses, British Infantry, Landikotal				15,000
(iii) Construction of quarters for school mistress, Akbar British Infantry Barracks, Agra				21,000
(iv) Accommodation for the permanent British establishment of Headquarters Embarkation Staff, Kiamari				22,000
		2,32,000		1,58,000
<b>TOTAL I (b) BRITISH TROOPS</b>		13,75,000		10,54,000
Carried over		23,27,000		14,69,000

SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		23,27,000		14,69,000

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed Heads—*contd.*

(c) Indian Troops—

1.—Works in progress—

(i) Accommodation for District Signals and Pack Brigade Royal Artillery Signals, Kohat . . . . .				2,00,000
(ii) Reconstruction of Gilbert Lines, Jhelum . . . . .				1,37,000
(iii) Bringing Mohmand Lines up to authorised scale for an Indian Infantry Training Battalion, Nowshera . . . . .				86,000
(iv) Provision of married quarters for Field Troop Sappers and Miners, Sialkot . . . . .				15,000
(v) Provision of permanent accommodation for an Indian Mountain Battery, Ambala . . . . .				27,000
(vi) Provision of accommodation for a Camel Transport Company, Lahore . . . . .				18,000
(vii) Reconstruction of Hardinge Lines, Ambala . . . . .				25,000
(viii) Provision of accommodation for 4th Divisional Signals (Indian) by additions and alterations in West Barracks, Secunderabad . . . . .				52,000
(ix) Reconstruction of Assaye and Meance (Sappers and Miners) Lines, Bangalore . . . . .				5,00,000
				10,60,000
Carried over . . . . .		23,27,000		14,69,000

## MILITARY ENGINEER

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs. 23,27,000	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs. 14,69,000
Brought forward				
<b>MAIN HEAD A.—WORKS—contd.</b>				10,60,000
<b>SUB-HEAD 1.—ACCOMMODATION—contd.</b>				
<b>Detailed Heads—contd.</b>				
(c) Indian Troops—contd.				
I.—Works in progress—concl'd.				
(x) Reconstruction of Animal Transport Lines, Bangalore				1,50,000
(xi) Reconstruction of Goodfellow (Sappers and Miners) Lines, Kirkee				58,000
(xii) Provision of accommodation for Signal Training Centre (India), Jubulpore				3,00,000
(xiii) Reconstruction of quarters for married Indian other ranks and followers in Sobraon Lines, Dehra Dun				1,40,000
(xiv) Reconstruction of quarters for married Indian other ranks and followers in Bharatpore Lines, Dehra Dun				1,40,000
(xv) Accommodation for two Training companies at Bareilly				2,00,000
(xvi) Reconstruction of Queen's Indian Infantry Lines, Lansdowne				1,47,000
(xvii) Reconstruction of Strathnairn (Indian Infantry) Lines, Jhansi				8,000
(xviii) Completion of accommodation for 2nd Gurkha Rifle Battalion, Shillong				4,50,000
(xix) Provision of accommodation for Headquarters and 2 Higher Establishment Sections of No. 18 Mechanical Transport Company in Hudson Lines, Lucknow				1,40,000
(xx) Provision of accommodation for Gurkha Recruiting Depot, Gorakhpore				1,50,000
(xxi) Accommodation for Divisional Troops Transport Company, Fort Sandeman				4,00,000
(xxii) Accommodation for a 3rd Indian Infantry Battalion (less two Rifle Companies), Fort Sandeman				2,00,000
(xxiii) Reconstruction of Coas-smith Transport Lines, Campbellpore				50,000
		56,73,000		35,93,000
Carried over		56,73,000		35,93,000
		23,27,000		14,69,000

SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		23,27,000		14,69,000
		56,73,000		35,93,000

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 1.—ACCOMMODATION—*contd.*

Detailed Heads—*contd.*

(c) Indian Troops—*contd.*

II.—New Works—

(i) Reconstruction of Edwards Indian Infantry Lines, Peshawar . . . . .				2,00,000
(ii) Reconstruction of Lockhart Indian Infantry Lines, Nowshera . . . . .				2,00,000
(iii) Reconstruction of Aliwal Training Battalion Lines, Ferozepore . . . . .				2,50,000
(iv) Reconstruction of Hardinge Pioneer Lines, Sialkot . . . . .				3,00,000
(v) Reconstruction of Connaught Transport Lines, Kohat . . . . .				1,00,000
(vi) Reconstruction of Ewart Transport Lines, Peshawar . . . . .				1,50,000
(vii) Reconstruction of South Transport Lines in Razmak and Tochi Lines, Rawalpindi . . . . .				1,00,000
(viii) Provision of Veterinary Hospital, Abbottabad . . . . .				40,000
(ix) Married quarters Lockhart Indian Infantry Lines, Kohat . . . . .				45,000
(x) Accommodation for Headquarters Indian Mountain Artillery Brigade, Abbottabad . . . . .				25,000

Carried over				14,10,000
		56,73,000		35,93,000
		23,27,000		14,69,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		23,27,000		14,69,000
<b>MAIN HEAD A.—WORKS—contd.</b>		56,73,000		35,93,000
<b>SUB-HEAD I.—ACCOMMODATION—contd.</b>				14,10,000
<i>Detailed Heads—contd.</i>				
<i>(c) Indian Troops—concl'd.</i>				
<b>II.—New Works—concl'd.</b>				
(xi) Quarters for personnel of Veterinary Hospital, Ambala				20,000
(xii) Accommodation in Lower Camp, Razmak				3,00,000
(xiii) Reconstruction of Har- dings Indian Infantry Lines, Belgaum				2,00,000
(xiv) Reconstruction of the Wellesley (Indian Infan- try) Lines, Secunderabad				2,00,000
(xv) Reconstruction of Out- ram (Indian Infantry) Lines, Ahmednagar				1,48,000
(xvi) Reconstruction of Evatt (Indian Infantry) Lines, Lansdowne				1,00,000
(xvii) Bringing Roberts (In- dian Cavalry) Lines up to authorised scale for one Indian Cavalry Regiment (Group Centre), Lucknow				1,00,000
(xviii) Providing permanent accommodation for Gurkha Recruiting Depot, Ghoom, (Darjeeling)				27,000
(xix) Providing additional accommodation in Tofrek (Indian Infantry) Lines, Meerut				55,000
(xx) Rebuilding of main block in Veterinary Hospital, class II, Dehra Dun				25,000
(xxi) Provision of accommo- dation for Indian Infan- try, Chaman				1,94,000
(xxii) Sappers and Miners Lines, Mandalay				1,00,000
(xxiii) Reconstruction of South Gate Lines, (Pio- neers), Mandalay				1,00,000
(xxiv) Vere Fane Lines (Train- ing Battalion, Burma Rifles), Maymyo				1,00,000
		21,37,000		30,79,000
<b>TOTAL I (c) INDIAN TROOPS .</b>		78,10,000		66,72,000
		1,01,37,000		81,41,000

SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget, Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		1,01,37,000		81,41,000
<b>MAIN HEAD A.—WORKS—<i>contd.</i></b>				
<b>SUB-HEAD 1.—ACCOMMODATION—<i>contd.</i></b>				
<b>Detailed Heads—<i>contd.</i></b>				
<b>(d) Miscellaneous Units—</b>				
<b>I.—Works in progress—</b>				
(i) Renewals and special repairs to certain buildings, Fort William . . . . .				1,00,000
(ii) Renewals and special repairs to certain buildings, Alipore, etc. . . . .				1,00,000
(iii) Accommodation for officers and clerks of District and Brigade Headquarters, Lucknow . . . . .				24,000
(iv) Provision of accommodation for clerks and menials of Commander Royal Engineer, Deputy Assistant Director, Supply and Transport and Brigade Headquarters and also one married quarter for an Indian other Rank driver of Brigade Headquarters Staff motor car, Delhi Cantonment. . . . .				34,000
(v) Construction of Military Engineer Services stores and workshop in Advanced Engineer Park, Quetta . . . . .				75,000
(vi) Essential works in Mingaladon Cantonment . . . . .				2,50,000
(vii) Provision of accommodation for the garrison at Rangoon by additions and alterations to the existing buildings in the Sale barracks and British Military Hospital . . . . .				57,000
		3,39,000		6,40,000
<b>II.—New Works—</b>				
(i) Hot and cold weather requirements, Waziristan . . . . .				60,000
(ii) Accommodation for clerks, Landikotal . . . . .				28,000
		19,50,000		88,000
<b>TOTAL 1 (d) MISCELLANEOUS UNITS . . . . .</b>		22,89,000		7,28,000
Carried over . . . . .		1,24,26,000		88,69,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs	Rs.	Rs.
Brought forward .		1,24,26,000		88,69,000
<b>MAIN HEAD A.—WORKS—concl.</b>				
<b>SUB-HEAD 1.—ACCOMMODATION—concl.</b>				
Detailed Heads—concl.				
(e) Auxiliary and Territorial Forces—				
II—NEW WORKS—				
(i) Construction of permanent buildings for the 11-1st Punjab Regiment, Jhelum				35,000
(ii) Provision of Class VI Quarters for Auxiliary Force, India at Oorgaum mine, Kolar Gold Fields . . . . .				12,000
(iii) Construction of Company Headquarters, for detachment, Upper Burma Battalion Auxiliary Force, India, Yenangyaung . . . . .				25,000
(iv) Construction of one Staff Sergeant Instructor quarter, Jamshedpur . . . . .				19,000
<b>TOTAL 1 (e) AUXILIARY AND TERRITORIAL FORCES . . . . .</b>		<b>31,000</b>		<b>91,000</b>
<b>TOTAL 1.—ACCOMMODATION . . . . .</b>		<b>1,24,57,000</b>		<b>89,60,000</b>
<b>SUB-HEAD 2.—HOSPITALS—</b>				
Detailed Heads—				
(a) British—				
I.—Works in progress—				
(i) Improvements to British Military Hospital, Murree				1,00,000
(ii) Provision of a new family hospital, Secunderabad . . . . .				8,000
(iii) Provision of a new family hospital, Colaba . . . . .				1,00,000
		3,46,000		2,08,000
Carried over .		3,46,000		2,08,000
		1,24,57,000		89,60,000



SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate 1929-30.	Revised Estimate, 1929-30.	Budgete Estimat, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Prought forward		1,24,57,000		89,60,000
		3,46,000		2,08,000

MAIN HEAD A.—WORKS—*contd.*

SUB-HEAD 2.—HOSPITALS—*contd.*

Detailed Heads—*contd.*

(a) British—*concl.*

II.—New Works—

(i) Provision of a class "A" Brigade Laboratory, Jubbulpore . . . . .				14,000
(ii) Provision of accommodation for Royal Army Medical Corps personnel, British Military Hospital, Bangalore . . . . .				17,000
(iii) Reconstruction and amalgamation of the British and Indian Military Hospitals, Pachmarhi . . . . .				1,29,000
(iv) Construction of new quarters for Lady Nurses attached to British Military Hospital, Chakrata . . . . .				30,000
(v) Provision of lady nurses quarter and dental centre, Karachi . . . . .				80,000
		1,61,000		2,70,000
<b>TOTAL 2 (a) BRITISH</b> . . . . .		5,07,000		4,78,000

(b) Indian—

I.—Works in progress—

(i) Reconstruction of the combined Indian Military Hospital, Landikotal . . . . .				€9,000
(ii) Reconstruction of Hythe Lines to provide accommodation for Headquarters of No. 1 Company, Indian Hospital Corps, Rawalpindi . . . . .				2,00,000
(iii) Construction of an infectious and isolation block at the Indian Military Hospital, Lucknow . . . . .				18,000
		4,77,000		2,87,000
		4,77,000		2,87,000

Carried over

	5,07,000		4,78,000
	1,24,57,000		89,60,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,24,57,000		89,60,000
MAIN HEAD A.—WORKS— <i>concl'd.</i>		5,07,000		4,78,000
SUB-HEAD 2.—HOSPITALS— <i>concl'd.</i>		4,77,000		2,87,000
Detailed Heads— <i>concl'd.</i>				
(b) Indian— <i>concl'd.</i>				
I.—New Works—				
(i) Quarters for personnel of combined Indian Military Hospital, Kohat				1,00,000
(ii) Accommodation for Field Ambulance, Kohat				1,00,000
(iii) Accommodation for Ambulance personnel of Indian Hospital Corps, Peshawar				1,00,000
(iv) Accommodation for Indian Hospital Corps personnel, Ferozepore				25,000
(v) Certain Works in Indian Military Hospital, Rawalpindi				25,000
(vi) Provision of Class 'J' Quarters for Indian Hospital Corps, Wellington				10,000
(vii) New Indian Station Hospital for 75 beds, Bombay				1,00,000
(viii) Improvements to Indian Military Hospital (Reconstruction of No. IV Block), Meerut				53,000
		1,61,000		5,13,000
TOTAL 2 (b) INDIAN		6,38,000		8,00,000
TOTAL 2.—HOSPITALS		11,45,000		12,78,000
SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.				
Detailed Heads—				
(a) Training and Educational Institutions—				
I.—Works in progress—				
(i) Additions to Royal Artillery school, Kakul				1,00,000
(ii) Provision of accommodation for the British Wing of the Mechanical Transport Depot, Chaklala				3,50,000
		4,43,000		4,50,000
Carried over		4,43,000		4,50,000
		1,36,02,000		1,02,38,000

SERVICES—*contd.*

	Accounts, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
Brought forward		1,36,02,000		1,02,38,000
<b>MAIN HEAD A.—WORKS—<i>contd.</i></b>		4,43,000		4,50,000
<b>SUB-HEAD 3.—BUILDINGS FOR DEPOTS. ETC.—<i>contd.</i></b>				
Detailed Heads— <i>contd.</i>				
(a) Training and Educational Institutions— <i>concl.</i>				
II.—New Works—				
(i) Reroofing of building in the Lawrence Military School, Mount Abu				24,000
(ii) Third King George's Royal Indian Military School, Ajmere				61,000*
				85,000
<b>TOTAL 3 (a) TRAINING AND EDUCATIONAL INSTITUTIONS</b>		4,43,000		5,35,000
(b) Ordnance Depots—				
I.—Works in progress—				
(i) Provision of 10 officers for Groups in the Ordnance Depot, Lahore				43,000
(ii) Provision of new 'J' Group including the tent repairs shop, etc. in the Ordnance Depot, Lahore				1,00,000
(iii) New workshop in the arsenal, Rawalpindi				75,000
(iv) Provision of certain works required in connection with arsenal, Quetta				53,000
(v) Four Class V, four Class VI and 3 class VII quarters for single Non-Commissioned Officers of Indian Army Ordnance Corps, Quetta.				75,000
(vi) Provision of 3 class V Ordnance quarters, Drigh Road				59,000
		2,33,000		4,05,000
II.—New Works—				
(i) Erection of new shed similar to sheds Nos. 1 to 10 in Ordnance Depot, Lahore				1,00,000
(ii) Reconstruction of Lascar Lines, Allahabad				1,00,000
(iii) Indian Armourers Section Indian Army Ordnance Corps, Ishapore				56,000*
(iv) Magazines at Rawalpindi and Quetta.				4,00,000*
		1,14,000		6,56,000
<b>TOTAL 3 (b) ORDNANCE DEPOTS</b>		3,47,000		10,61,000
Carried over		7,90,000		15,96,000
		1,36,02,000		1,02,38,000

\* New measures.

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,36,02,000		1,02,38,000
		7,90,000		15,96,000
<b>MAIN HEAD A.—WORKS—concl'd.</b>				
<b>SUB-HEAD 3.—BUILDINGS FOR DEPOTS, ETC.—concl'd.</b>				
<i>Detailed Heads concl'd.</i>				
<b>(c) Ordnance Inspection—</b>				
<b>I.—Works in progress—</b>				
		5,000		..
<b>II.—New Works—</b>				
		95,000		..
<b>TOTAL 3 (c) ORDNANCE INSPECTION</b>		1,00,000		..
<b>(d) Indian Army Service Corps Depots—</b>				
<b>I.—Works in progress—</b>				
(i) Provision of followers quarters for Indian Army Service Corps, Rawalpindi District				39,000
		26,000		39,000
<b>II.—New Works—</b>				
(i) Remodelling No. 2 Supply Depot, Nowshera				50,000
(ii) Petrol Storage Scheme				8,50,000*
		11,000		9,00,000
<b>TOTAL 3 (d) INDIAN ARMY SERVICE CORPS DEPOTS</b>		37,000		9,39,000
<b>(e) Medical Store Depots</b>		..		..
<b>(f) REMOUNT DEPARTMENT</b>		..		..
<b>TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.</b>		9,27,000		25,35,000
Carried over		1,45,29,000		1,27,73,000

\* New measure.

SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,45,29,000		1,27,73,000
<b>MAIN HEAD A.—WORKS—<i>contd.</i></b>				
<b>SUB-HEAD 4.—SPECIAL WORKS—</b>				
Detailed Heads—				
(a) Defences—				
I.—Works in Progress—				
(i) Reconstruction of Plassey and Calcutta gate bridges, Fort William . . . . .				35,000
		25,000		35,000
II.—New Works—				
(i) Reconstruction of Fort Drosh . . . . .				1,00,000
		1,50,000		1,00,000
<b>TOTAL 4 (a) DEFENCES .</b>		<b>1,75,000</b>		<b>1,35,000</b>
(b) Mobilisation—				
I.—Works in progress—				
(i) "Q" Mobilization works .				5,00,000*
(ii) Store Buildings at Lahore				2,50,000*
		15,000		7,50,000
II.—New works—				
(i) Quarters for additional personnel in connection with war Reserves at Lahore . . . . .				1,00,000*
(ii) Tin Tents (Phoenix Hut- ting) for Advanced Base Depots . . . . .				4,00,000*
		5,30,000		5,00,000
<b>TOTAL 4 (b) MOBILISATION WORKS .</b>		<b>5,45,000</b>		<b>12,50,000</b>
Carried over .		7,20,000		13,85,000
		1,45,29,000		1,27,73,000

\* New measures.

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,45,29,000		1,27,73,000
		7,20,000		13,85,000
<b>MAIN HEAD A.—WORKS—concl.</b>				
<b>SUB-HEAD 4.—SPECIAL WORKS—concl.</b>				
<b>Detailed Heads—concl.</b>				
(c) Miscellaneous—				
I.—Works in progress—				
(i) Reconstruction of cantonment, Thal				7,00,000
(ii) Reconstruction of post Mir Ali				7,39,000
(iii) Hutting for troops, Razmak, Razani, and Damdil				55,000
(iv) Accommodation for troops at Wana				6,00,000*
		6,00,000		20,94,000
II.—New Works—		2,22,000		..
<b>TOTAL 4 (c)—MISCELLANEOUS</b>		8,22,000		20,94,000
<b>TOTAL 4.—SPECIAL WORKS</b>		15,42,000		34,79,000
<b>SUB-HEAD 5.—LANDS, COMMUNICATIONS, AND DRAINAGE.</b>				
<b>Detailed Heads—</b>				
(a) Lands				
I.—Works in progress—				
		16,000		..
(b) Military Roads in Cantonments		..		..
(c) Military Roads ex Cantonments		..		..
(d) Railway sidings		..		..
(e) Drainage—				
I.—Works in progress—				
(i) Constructing drains in Lower Camp, Razmak				35,000
<b>TOTAL 5 (e) DRAINAGE</b>		69,000		35,000
(f) Conservancy		..		..
<b>TOTAL 5.—LANDS, COMMUNICATIONS AND DRAINAGE</b>		85,000		35,000
Carried over		1,61,56,000		1,62,87,000

\* New measure.

SERVICES—*contd.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,61,56,000		1,62,87,000
<b>MAIN HEAD A.—WORKS—<i>contd.</i></b>				
<b>SUB-HEAD 6.—FURNITURE.</b>				
(a) New Supplies—				
<b>I.—Works in progress—</b>				
(i) Provision of new supply of furniture in Northern Command				2,00,000
(ii) Provision of new supply of furniture in Southern Command				1,07,000
(iii) Provision of new supply of furniture in Eastern Command				1,25,000
(iv) Provision of new supply of furniture in Western Command				60,000
(v) Provision of new supply of furniture in Burma District				8,000
(vi) Provision of furniture for schools of Indian Units in Northern Command				7,000
(vii) Provision of furniture for schools of Indian Units in the Southern Command				13,000
(viii) Provision of furniture for schools of Indian Units in the Eastern Command				5,000
(ix) Provision of furniture for schools of Indian Units in the Western Command.				3,000
(x) Provision of furniture for schools of Indian Units in Burma District				2,000
				5,30,000
<b>II.—New Works—</b>				
(i) Equipment and furniture for the Indian Army Ordnance Corps, School of Instruction, Kirkee				3,000*
(ii) Furniture and equipment in emergency rest camps				20,000*
(iii) Provision of fire fighting appliances				4,000*
				27,000
<b>TOTAL 6.—FURNITURE.</b>		5,33,000		5,57,000
Carried over		1,66,89,000		1,63,44,000

\* New measures.

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,66,89,000		1,68,44,000

MAIN HEAD A.—WORKS—*contd.*

## SUB HEAD 7.—INSTALLATIONS.

## Detailed Heads—

## (a) Water Supply—

## I.—Works in progress—

(i) Piped water Supply, Sialkote . . . . .				1,20,000
(ii) Provision of additional pumps and reservoir, Razmak. . . . .				84,000
(iii) Provision of water Supply, Gun Carriage Factory, Jubbulpore . . . . .				6,000
(iv) Additions and alterations to the water supply system, Bangalore . . . . .				10,000
(v) Improvements to water Supply, Landsowne . . . . .				1,20,000
(vi) Provision of piped water supply, Muttra Cantonment . . . . .				33,000
		4,24,000		3,73,000

## II.—New Works—

(i) Piped water supply, Campbellpore . . . . .				25,000
(ii) Provision of water supplies, St. Thomas Mount . . . . .				40,000
(iii) Provision of piped water supply, Cawnpore . . . . .				35,000
		1,00,000		1,00,000

## Total 7 (a) Water Supply

		5,24,000		4,73,000
Carried over		5,24,000		4,73,000
		1,66,89,000		1,68,44,000



SERVICES—contd.

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		1,66,89,000		1,68,44,000
		5,24,000		4,73,000
<b>MAIN HEAD A.—WORKS—contd.</b>				
<b>SUB-HEAD 7.—INSTALLATIONS—contd.</b>				
<b>Detailed Heads—contd.</b>				
(b) Electrical				
I.—Works in progress—				
(i) Provision of electrical installations, Poona . . . . .				40,000
(ii) Provision of electrical installations, Kirkee . . . . .				20,000
(iii) Replacement of Vickers Peter Engines by two Mirrlees Diesel Engines at Power House, Jhansi.				17,000
(iv) Installing new generating plant in the power house, Jhansi.				19,000
(v) Electrification of offices of Indian Lines, Bakery, Non-commissioned officers quarters east of Cantonment and of Indian Military Hospital, Jhansi . . . . .				30,000
(vi) Electrical installation, Rangoon . . . . .				4,000
		16,77,000		1,30,000
II.—New Works—				
(i) Provision of increased power plant, Landikotal . . . . .				1,50,000
(ii) Electrification, Mardan . . . . .				21,000
(iii) Provision of electrical installations Saugor . . . . .				1,00,000
(iv) Provision of electrical installations, Manora . . . . .				80,000
(v) Change over from Direct Current to Alternating Current to take company's electricity, Drigh Road . . . . .				2,00,000
(vi) Electrical installations Maymyo . . . . .				1,00,000
(vii) Electrification of Port Blair . . . . .				39,000
		9,23,000		6,90,000
Total 7 (b) Electrical . . . . .		20,00,000		8,20,000
Carried over . . . . .		25,24,000		12,93,000
		1,66,89,000		1,68,44,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,66,89,000		1,68,44,000
		25,24,000		12,93,000
<b>MAIN HEAD A.—WORKS—concl'd.</b>				
<b>SUB-HEAD 7.—INSTALLATIONS—concl'd.</b>				
Detailed Heads—concl'd.				
7 (c) Ice		..		..
7 (d) Miscellaneous machinery		..		..
<b>TOTAL 7.—INSTALLATIONS</b>		<b>25,24,000</b>		<b>12,93,000</b>
Reserve for Mechanical Transport Building Programme				*18,00,000
Reserve for anti-malarial measures		1,15,000		1,15,000
Reserve for Major Works at Army and Command Headquarters		19,00,000		20,66,000
<b>8. RESERVE FOR MINOR WORKS</b>		<b>16,00,000</b>		<b>†16,00,000</b>
<b>9. LOSSES</b>		<b>..</b>		<b>..</b>
Add—Regrants		8,00,000		8,00,000
Deduct—Probable surrenders for grant		8,00,000		8,00,000
<b>TOTAL MAIN HEAD A.—WORKS</b>	<b>2,12,49,524</b>	<b>2,28,28,000</b>	<b>2,32,08,000</b>	<b>2,37,18,000</b>
<b>MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.</b>				
<b>1. Military Buildings—</b>				
(a) Expenditure		61,03,000		62,79,000
(b) Deduct—Receipts on account of rent, etc., from other Departments of the Central Government		10,000		4,000
<b>2. Military Roads in Cantonments</b>		<b>9,23,000</b>		<b>12,28,000</b>
<b>3. Military Roads ex-Cantonments</b>		<b>11,99,000</b>		<b>11,66,000</b>
<b>4. Furniture</b>		<b>12,24,000</b>		<b>12,35,000</b>
<b>5. Miscellaneous—</b>				
(a) Expenditure		9,35,000		10,40,000
(b) Deduct—Receipts on account of rent, etc., from other Departments of the Central Government		..		..
<b>TOTAL MAIN HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.</b>	<b>1,02,46,618</b>	<b>1,03,74,000</b>	<b>1,05,80,000</b>	<b>1,09,42,000</b>
Carried over	3,14,96,142	3,32,02,000	3,37,88,000	3,46,60,000

\*New measure.

†Includes Rs. 10,000 for new measures.

SERVICES—*contd.*

	Accounts, 1928-29.	Budget. Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930 31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	3,14,96,142	3,32,02,000	3,37,88,000	3,46,00,000
<b>MAIN HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS.</b>				
1. Water supply—				
(a) Expenditure . . . . .		19,74,000		18,19,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government. . . . .		26,000		81,000
(c) <i>Deduct</i> —Recoveries from 48—Army on account of loss on water supplied to cantonments . . . . .		..		3,94,000
2. Electrical—				
(a) Expenditure . . . . .		30,53,000		28,89,000
(b) <i>Deduct</i> —Recoveries from other Departments of the Central Government . . . . .		42,000		1,59,000
3. Ice . . . . .				
		41,000		32,000
4. Miscellaneous Machinery . . . . .				
		42,000		50,000
5. Renewals . . . . .				
		4,05,000		4,83,000
<b>TOTAL MAIN-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS . . . . .</b>	<b>48,35,358</b>	<b>54,47,000</b>	<b>50,60,000</b>	<b>46,39,000</b>
<b>MAIN HEAD D.—GENERAL CHARGES.</b>				
1. Rent for hired buildings—				
(a) Expenditure . . . . .		9,44,000		10,15,000
(b) <i>Deduct</i> —Receipts from other Departments of the Central Government on account of rent for buildings hired as a non-repairing lease . . . . .		..		..
2. Rent for land . . . . .				
		1,00,000		1,07,000
3. Rates and taxes . . . . .				
		2,42,000		4,23,000
4. Payments on account of compensation for quarters, etc. . . . .				
		1,12,000		1,05,000
5. Payments for railway sidings and platforms . . . . .				
		2,27,000		2,24,000
6. Care of vacant buildings . . . . .				
		1,83,000		1,70,000
7. Miscellaneous . . . . .				
		2,31,000		1,97,000
<b>TOTAL MAIN HEAD D.—GENERAL CHARGES. . . . .</b>	<b>18,28,088</b>	<b>20,39,000</b>	<b>20,36,000</b>	<b>22,41,000</b>
<b>MAIN HEAD E.—ESTABLISHMENT.</b>				
India, including debits and credits from other Departments . . . . .				
	61,65,274	59,92,000	62,26,000	62,49,000
<b>MAIN HEAD F.—TOOLS AND PLANT.</b>				
Including debits and credits from other Departments . . . . .				
	3,09,092	2,98,000	3,06,000	3,82,000
Carried over . . . . .	4,46,33,954	4,69,78,000	4,74,16,000	4,81,71,000

## MILITARY ENGINEER

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	4,46,33,954	4,69,78,000	4,74,16,000	4,81,71,000
<b>MAIN HEAD G.—SUSPENSE (EX- CLUDING EXPENDITURE IN ENG- LAND)</b> . . . . .	-5,37,980	72,000	-12,71,000	..
<b>MAIN HEAD H.—DEDUCT ENGLISH COST OF STORES</b> . . . . .	1,16,580	93,000	1,49,000	1,15,000
<b>TOTAL INDIA</b> . . . . .	4,39,79,394	4,69,57,000	4,59,96,000	4,80,56,000
<b>ENGLAND.</b>				
(1) Furlough pay of Royal Engineer personnel . . . . .		2,14,000	3,20,000	3,20,000
(2) Leave and Deputation salaries, etc.		7,000	8,000	7,000
(3) Stores for India . . . . .		93,000	1,48,000	1,15,000
<b>TOTAL ENGLAND</b> . . . . .	3,69,266	3,14,000	4,76,000	4,42,000
<b>EXCHANGE ON ENGLISH EXPEN- DITURE.</b>				
(i) Exchange on English Expenditure on stores . . . . .		..	..	..
(ii) Exchange on English Expenditure other than on stores . . . . .		..	..	..
<b>TOTAL EXCHANGE ON ENGLISH EX- PENDITURE</b> . . . . .	214	..	3,000	..
<b>TOTAL EXPENDITURE MILITARY EN- GINEER SERVICES</b> . . . . .	4,43,48,874	4,72,71,000	4,64,75,000	4,84,98,000

SERVICES—*concl.*

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
<b>XXXVIII.—MILITARY ENGINEER SERVICES.</b>				
<b>RECEIPTS IN INDIA.</b>				
<b>1. Rents—</b>				
(a) Buildings . . . . .		7,59,000		8,19,000
(b) Furniture . . . . .		42,000		42,000
(c) Internal Electrical Installations and hire of fans . . . . .		41,000		56,000
(d) Miscellaneous (Hire of Tools and Plant, etc.) . . . . .		3,000		16,000
<b>2. Recoveries on account of supply of—</b>				
(a) Water . . . . .		6,73,000		8,06,000
(b) Electric Energy . . . . .		11,80,000		10,72,000
<b>3. Sales of Government property . . . . .</b>		<b>1,16,000</b>		<b>1,28,000</b>
<b>4. Miscellaneous (Fines, refunds, unclaim- ed deposits, etc) . . . . .</b>		<b>2,52,000</b>		<b>1,75,000</b>
<b>5. Receipts from Land sale suspense account . . . . .</b>		<b>42,00,000</b>		<b>10,00,000</b>
<b>6. Receipts by transfer from payments made by Bombay Government for replacement of buildings displaced in connection with Karachi Deve- lopment Scheme . . . . .</b>		<b>..</b>		<b>..</b>
<b>TOTAL . . . . .</b>	<b>59,60,421</b>	<b>72,66,000</b>	<b>53,19,000</b>	<b>41,14,000</b>

## TRANSFERS TO AND FROM

	Accounts, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Expenditure.				
50-A.—Transfer to Military Reserve Fund	26,06,737	..	33,95,000	..

## Receipts.

XXXVIII.-A.—Transfer from Military Reserve Fund	26,07,000
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**MILITARY RESERVE FUND.****EXPLANATIONS.**

This head was opened as a result of the stabilisation of the Military Budget estimates whereby any savings in one year may be transferred to a Suspense head for utilisation in a future year. The saving is charged to Military expenditure by credit to a Suspense account "Military Reserve Fund" and when the money is taken out in a future year to meet expenditure, the Military Reserve Fund is debited and the Military Services estimates are credited. The saving credited to the Suspense account in 1928-29 was Rs. 26.07 lakhs. It is anticipated that a further sum of Rs. 33.95 lakhs will be credited to the account in 1929-30. In the Military Services Estimates for 1930-31 a credit of Rs. 26.07 lakhs has been taken by transfer from the Suspense account—Military Reserve Fund.