

ESTIMATES
OF
EXPENDITURE ON MILITARY SERVICES
FOR THE YEAR
1927-1928
AND OF
CONNECTED RECEIPTS



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1927

ESTIMATES
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FOR THE YEAR
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GENERAL SUMMARY OF ESTIMATES.

HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	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.
<u>48</u> <u>XXXVI</u> ARMY . . .	55,43,82,348	3,34,95,898	52,08,86,450	54,10,84,000	2,99,16,000	51,11,68,000	55,03,63,000	3,36,20,000	51,67,43,000	51,54,91,000	1,10,56,000	50,44,35,000
<u>49</u> <u>XXXVII</u> MARINE . . .	67,80,028	14,74,245	52,55,783	78,80,000	17,87,000	60,93,000	67,88,000	13,71,000	54,17,000	80,60,000	12,60,000	68,00,000
<u>50</u> <u>XXXVIII</u> MILITARY ENGINEER SERVICES . . .	4,28,24,669	89,81,248	3,38,43,421	4,28,15,000	1,12,76,000	3,15,39,000	4,48,72,000	1,15,32,000	3,33,40,000	4,36,98,000	57,33,000	3,79,65,000
TOTAL . . .	60,39,37,045	4,39,51,391	55,99,85,654	59,17,79,000	4,29,79,000	54,88,00,000	60,20,23,000	4,65,23,000	55,55,00,000	56,72,49,000	1,80,49,000	54,92,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

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

Head $\frac{XXXVI}{48}$.—Army—except Military Accounts Offices which are under the control of the Finance Department.

Head $\frac{XXXVII}{49}$.—Marine—except the Marine Accounts Office which is under the control of the Finance Department.

Head $\frac{XXXVIII}{50}$.—Military Engineer Services.

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

Part A pertains to the Regular Forces.

Part B to the Auxiliary and Territorial Forces.

Part C to the Royal Air Force.

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

Head I.—Maintenance of the Standing Army.

Head II.—Administrative services.

Head III.—Manufacturing establishments.

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

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

Head VI.—Special services.

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

Head VIII.—Non-effective charges and receipts.

2. The Budget Estimates are based on the normal cost of the authorised strength of the Army, modified by anticipation of shortages in strengths likely to arise from causes known to the various administrative authorities. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE AND RECEIPTS FOR THE
YEAR 1927-28 BETWEEN INDIA AND ENGLAND.

	India, other than Exchange.	India, Exchange.	England, (1 £=Rs. 10).	Total.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE -				
48—ARMY.				
PART A—STANDING ARMY—				
I.—MAINTENANCE OF THE STANDING ARMY	16,10,91,260	93,07,670	2,79,23,000	19,83,21,930
II.—ADMINISTRATIVE SERVICES	6,38,90,060	13,49,000	40,47,000	6,92,86,060
III.—MANUFACTURING ESTABLISHMENT	2,94,47,940	24,79,670	74,39,000	3,93,66,310
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,00,02,690	2,33,330	7,00,000	2,09,36,020
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	4,12,41,360	25,96,670	77,90,000	5,16,28,030
VI.—SPECIAL SERVICES	12,470	53,330	1,60,000	2,25,800
VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENT AND MISCELLANEOUS	2,47,06,550	22,30,000	66,90,000	3,36,26,550
VIII.—NON-EFFECTIVE CHARGES	3,52,84,000	1,19,13,000	3,57,39,000	8,29,36,000
LUMP CUT FOR PROBABLE UNDERSPENDING	—80,00,000*	...	...	—80,00,000*
TOTAL—PART A	36,76,76,330	3,01,62,670	9,04,88,000	48,83,27,000
PART B.—AUXILIARY AND TERRITORIAL FORCES	86,10,000	...	..	86,10,000
PART C.—ROYAL AIR FORCE	1,19,60,670	16,48,330	49,45,000	1,85,54,000
TOTAL 48—ARMY	38,82,47,000	3,18,11,000	9,54,33,000	51,54,91,000
49—MARINE	49,88,000	7,68,000	23,04,000	80,60,000
50—MILITARY ENGINEER SERVICES	4,32,65,000	1,08,000	3,25,000	4,36,98,000
TOTAL EXPENDITURE	43,65,00,000	3,26,87,000	9,80,62,000	56,72,49,000
RECEIPTS—				
XXXVI—ARMY.				
PART A—STANDING ARMY—				
I.—MAINTENANCE OF THE STANDING ARMY	5,45,000	73,330	2,20,000	8,38,330
II.—ADMINISTRATIVE SERVICES	17,84,280	...	...	17,84,280
III.—MANUFACTURING ESTABLISHMENT	4,47,000	...	...	4,47,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . . .	...	...	...	...
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	28,20,000	1,18,670	3,56,000	32,94,670
VI.—SPECIAL SERVICES . . . . .	...	...	...	...
VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENT AND MISCELLANEOUS	2,35,050	4,36,670	13,10,000	19,81,720
VIII.—NON-EFFECTIVE RECEIPTS	11,79,000	3,73,000	11,19,000	26,71,000
TOTAL—PART A	70,10,330	10,01,670	30,05,000	1,10,17,000
PART B.—AUXILIARY AND TERRITORIAL FORCES . . . . .	...	...	...	...
PART C.—ROYAL AIR FORCE	25,670	3,330	10,000	39,000
TOTAL XXXVI—ARMY	70,36,000	10,05,000	30,15,000	1,10,56,000
XXXVII—MARINE	12,60,000	...	...	12,60,000
XXXVIII—MILITARY ENGINEER SERVICES	57,33,000	...	...	57,33,000
TOTAL RECEIPTS	1,40,29,000	10,05,000	30,15,000	1,80,49,000

* In preparing the Budget Estimate for 1927-28 under the revised heads of classification and with reference to the rearrangement of controlling officers, double provision was discovered, the exact amount of which cannot be stated as the Budget Estimate for 1926-27 is not susceptible of recompilation fully under the new heads. Of the total lump cut of Rs. 80 lakhs in 1927-28 for probable underspending, the Military authorities have undertaken to keep the expenditure within Rs. 40 lakhs of their Detailed estimates and the balance represents short spending as anticipated by the Finance Department. A lump cut of Rs. 12 lakhs was taken by the Finance Department in the Budget for 1926-27.

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA (OTHER THAN EXCHANGE) FOR THE YEAR 1927-28 BETWEEN CONTROLLING OFFICERS AT ARMY HEADQUARTERS.

	Government of India.	Chief of the General Staff.	Adjutant-General.	Quartermaster General.	Master General of Supply.	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.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
48 - ARMY.														
PART A.—STANDING ARMY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEAD I.—MAINTENANCE OF THE STANDING ARMY—														
A.—FORCES IN INDIA PROPER AND BURMA	...	...	16,05,57,580	...	...	...	...	...	...	...	...	...	...	16,05,57,580
B.—UNITS SERVING IN THE COLONIES	...	...	5,33,680	...	...	...	...	...	...	...	...	...	...	5,33,680
TOTAL	...	...	16,10,91,260	...	...	...	...	...	...	...	...	...	...	16,10,91,260
HEAD II.—ADMINISTRATIVE SERVICES—														
A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	...	31,98,460	...	...	...	...	...	...	...	...	...	...	...	31,98,460
A(ii).—ARMY EDUCATION	...	31,91,560	...	...	...	...	...	...	...	...	...	...	...	31,91,560
B.—INDIAN ARMY SERVICE CORPS.	...	...	...	1,80,10,350	...	...	...	...	...	...	...	...	...	1,80,10,350
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.	...	...	...	27,26,920	...	...	...	...	...	...	...	...	...	27,26,920
D.—INDIAN ARMY VETERINARY CORPS	...	...	...	8,76,590	...	...	...	...	...	...	...	...	...	8,76,590
E.—INDIAN ARMY ORDNANCE CORPS	...	...	...	67,01,640	...	...	...	...	...	...	...	...	...	67,01,640
F.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...	1,90,110	...	...	...	...	...	...	...	1,90,110
G.—CENTRAL DISPOSALS ORGANISATION.	...	...	...	...	2,95,030	...	...	...	...	...	...	...	...	2,95,030
H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)	...	...	1,47,29,370	...	...	...	...	...	...	...	...	...	...	1,47,29,370
H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	16,470	...	...	...	...	...	...	...	...	...	...	...	...	16,470
I.—MILITARY ACCOUNTS OFFICES	...	...	...	...	...	...	...	...	...	91,08,490	...	...	...	91,08,490
J.—ECCLIASTICAL ESTABLISHMENTS	5,17,200	...	...	...	...	...	...	...	...	...	...	...	...	5,17,200
K.—ADMINISTRATION OF CANTONMENTS	10,34,470	...	...	...	...	...	...	...	...	...	...	...	...	10,34,470
L.—MISCELLANEOUS SERVICES UNDER M. G. S.	...	...	...	...	16,10,420	...	...	...	...	...	...	...	...	16,10,420
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	...	...	8,01,150	...	...	...	...	...	...	...	...	...	...	8,01,150
N.—MISCELLANEOUS SERVICES UNDER C. G. S.	...	8,81,830	...	...	...	...	...	...	...	...	...	...	...	8,81,830
TOTAL	15,68,140	72,71,850	1,55,30,520	2,83,15,500	19,05,450	1,90,110	...	...	...	91,08,490	...	...	...	6,38,90,060
CARRIED OVER	15,68,140	72,71,850	17,66,21,780	2,83,15,500	19,05,450	1,90,110	...	...	...	91,08,490	...	...	...	22,49,81,320

HEAD VII—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT-WEATHER ESTABLISHMENTS AND MISCELLANEOUS.—														
A.—TRANSPORTATION	44,000	...	...	1,59,31,140	...	...	...	...	...	4,34,600	...	...	...	2,04,09,740
B.—HIRED TRANSPORT, ETC.	...	...	...	16,18,940	...	...	...	...	...	...	...	...	...	16,18,940
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS	...	...	...	23,17,670	...	...	...	...	...	...	...	...	...	23,17,670
D.—MISCELLANEOUS	...	...	56,200	30,000	...	...	...	...	...	...	...	2,79,000	...	3,65,200
TOTAL	44,000	...	56,200	2,38,92,750	...	...	...	...	...	4,34,600	...	...	2,79,000	2,47,06,550
HEAD VIII—NON-EFFECTIVE CHARGES.	...	...	3,52,84,000	...	...	...	...	...	...	...	...	...	...	3,52,84,000
PART B.—AUXILIARY AND TERRITORIAL FORCES.	...	...	86,10,000	...	...	...	...	...	...	...	...	...	...	86,10,000
PART C.—ROYAL AIR FORCE—														
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS.	...	...	...	...	...	...	...	...	...	...	...	28,75,540	...	28,75,540
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.	...	...	...	...	...	...	...	...	...	...	...	27,12,120	...	27,12,120
C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.	...	...	...	...	...	...	...	...	...	...	...	7,64,560	...	7,64,560
D.—PURCHASE AND SALE OF STORES.	...	...	...	...	...	...	...	...	...	...	...	24,20,470	...	24,20,470
E.—MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	1,59,880	...	1,59,880
F.—WORKS EXPENDITURE	...	...	...	...	...	...	...	...	...	...	...	30,26,210	...	30,26,210
G.—NON-EFFECTIVE CHARGES.	...	...	...	...	...	...	...	...	...	...	...	1,890	...	1,890
TOTAL ROYAL AIR FORCE	...	...	...	...	...	...	...	...	...	...	...	1,19,60,670	...	1,19,60,670
LUMP OUT FOR PROBABLE UNDER-SPENDING.	...	...	...	...	...	...	...	...	...	...	...	...	-80,00,000	-80,00,000
TOTAL ARMY	16,62,140	2,13,25,450	22,20,39,670	9,54,50,110	3,24,92,450	-2,61,630	4,03,530	1,03,580	2,60,640	95,43,090	11,38,300	1,19,60,370	-78,71,000	38,82,47,000
49.—MARINE	49,88,000	...	...	...	...	...	...	...	...	...	...	...	...	49,88,000
50.—M. E. S.	...	...	...	4,32,65,000	...	...	...	...	...	...	...	...	...	4,32,65,000
GRAND TOTAL	66,50,140	2,13,25,450	22,20,39,670	13,87,15,110	3,24,92,450	-2,61,630	4,03,530	1,03,580	2,60,640	95,43,090	11,38,300	1,19,60,670	-78,71,000	43,65,00,000

All military expenditure is controlled by the Government of India in the Army, Marine and Finance Departments; and generally no new expenditure, whether initial or recurring, is incurred except with their sanction or the sanction of the Secretary of State for India. Under the general control of Government and as a working arrangement, the sanctioned Budget is distributed amongst the controlling authorities at Army Headquarters responsible for the several services, the sum placed at the disposal of each of these officers being in certain cases again allocated to the various local administrative areas. The object is to fix, as far as possible, the responsibility for watching the progress of expenditure against the Budget grants under the different main and detailed heads and audit against appropriation, and for securing to the Government of India prompt knowledge of likely excesses or savings in the sanctioned Budget.

STRENGTHS OF PERSONNEL AND ANIMALS.

STATEMENT I.—STRENGTH OF THE ARMY IN INDIA.

Comparative Statement of authorised establishments on 1st April 1927 and 1st April 1926, whose cost is chargeable wholly or partly to Indian Revenues.

1	1927.							1926.						
	2 Officers with King's Commission.	3 British other ranks.	4 Indian Officers with Viceroy's Commissions.	5 Indian other ranks.	6 Clerks and other Civilians.	7 Followers.	8 Indian reservists.	9 Officers with King's Commission.	10 British other ranks.	11 Indian Officers with Viceroy's Commission.	12 Indian other ranks.	13 Clerks and other Civilians.	14 Followers.	15 Indian reservists.
ARMY.														
A.—INDIA PROPER AND BURMA.														
I.—FIGHTING UNITS—														
(1) Cavalry	429	2,860	399	10,431	...	5,601	2,943	429	2,860	399	10,431	...	5,601	2,493
(2) Artillery	561	9,949	221	12,477	...	4,906	2,520	566	9,979	213	12,404	...	5,020	2,520
(3) Engineers—Sappers and Miners.	102	189	151	7,249	...	619	1,710	104	192	154	7,452	...	633	1,710
(4) Pioneers	185	...	189	7,970	...	423	1,321	135	...	189	7,970	...	423	1,321
(5) Infantry	2,661	39,735	2,490	92,663	...	8,662	26,320	2,670	39,735	2,464	93,536	...	8,536	26,320
(6) Signal Service	149	2,218	55	3,232	...	733	901	149	2,218	55	3,231	...	733	901
(7) Tank corps	100	1,164	...	...	...	312	...	100	1,164	...	...	...	312	...
TOTAL FIGHTING UNITS	4,137	56,115	3,505	1,34,022	(a)	21,256	35,715	4,153	56,148	3,474	1,35,024	(a)	21,258	35,265
II.—STAFF (inclusive of personnel of administrative Services).—														
(1) Army Headquarters	131	26	3	...	682	366	...	126	26	1	...	609	365	...
(2) Command Headquarters	95	95	4	4	140	5	...	96	95	4	4	138	5	...
(3) Districts and Brigades	303	306	...	110	476	...	...	300	306	...	110	476	23	...
(4) Embarkation Staff	10	22	2	16	43	39	...	10	24	1	16	41	37	...
(5) Railway Transport Staff	1	12	...	...	2	1	...	1	8	...	...	2	1	...
(6) Miscellaneous	9	18	2	...	8	45	...	9	17	2	4	12	105	...
TOTAL STAFF	549	479	11	130	1,351	456	...	542	476	8	134	1,278	586	...
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).														
	120	160	10	113	54	343	...	112	154	10	105	53	383	...
IV.—EDUCATIONAL ESTABLISHMENTS.														
	69	156	36	14	245	293	...	74	154	35	11	232	341	...
V.—INDIAN ARMY SERVICE CORPS														
<i>Deduct—Numbers taken against items I, II, and III.</i>	439	889	287	16,824	1,396	5,711	5,111	434	887	287	16,837	1,425	5,696	5,731
	49	30	2	360	240	29	...	47	31	1	376	238	29	...
Balance	390	859	285	16,464	1,156	5,682	5,111	387	856	286	16,461	1,187	5,667	5,731
VI.—INDIAN ARMY ORDNANCE CORPS.														
<i>Deduct—Numbers taken against item II.</i>	84	578	6	1,748	581	177	...	78	571	6	1,641	558	313	...
	31	32	...	...	23	...	...	25	35	...	...	25	...	...
Balance	53	546	6	1,748	558	177	...	53	536	6	1,641	533	313	...
VII.—MEDICAL SERVICES														
<i>Deduct—Numbers taken against item II.</i>	960	855	719	4,323	78	4,911	1,400	958	858	756	4,493	...	5,266	1,400
	74	13	1	...	...	...	...	72	13	1	...	...	...	...
Balance	886	842	718	4,323	78	4,911	1,400	886	845	755	4,493	...	5,266	1,400
VIII.—VETERINARY SERVICES														
<i>Deduct—Numbers taken against item II.</i>	53	4	88	615	54	88	...	57	5	77	626	51	88	...
	18	...	...	...	11	...	...	17	...	...	...	11	...	...
Balance	40	4	88	615	43	88	...	40	5	77	626	43	88	...
IX.—REMOUNT SERVICES														
<i>Deduct—Numbers shown against item II.</i>	43	24	26	197	54	3,571	...	41	24	15	208	54	3,375	...
	7	...	...	...	8	...	...	7	...	...	...	8	...	...
Balance	36	24	26	197	46	3,571	...	34	24	15	208	46	3,375	...
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).														
	284	177	98	513	5,104	3,163	...	297	155	94	307	5,053	3,262	...
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishments).														
	175	426	...	...	12	5	...	178	426	...	...	12	5	...
XII.—ROYAL AIR FORCE														
	228	1,780	3	1	401	732	...	222	1,780	3	1	347	656	...
TOTAL INDIA PROPER AND BURMA	6,967	61,568	4,786	1,58,140	9,048	40,677	42,226	6,978	61,559	4,763	1,59,211	8,834	41,350	12,396

(a) Included in columns 7 and 14.

STATEMENT I.—STRENGTH OF THE ARMY IN INDIA—concl'd.

Comparative Statement of authorised establishments on 1st April 1927 and 1st April 1926, whose cost is chargeable wholly or partly to Indian Revenues—concl'd.

1.	1927.							1926.						
	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
TOTAL INDIA PROPER AND BURMA.	6,967	61,568	4,786	1,58,140	9,048	40,677	42,226	6,978	61,599	4,763	1,59,211	8,834	41,350	42,316
B.—ADEN.														
I. FIGHTING UNITS—														
(1) Cavalry								1	...	5	154	...	75	...
(2) Artillery								13	217	...	...	...	2	...
(3) Engineers—Sappers and Miners								2	30	2	69	...	2	...
(4) Infantry								41	853	23	891	...	120	...
(5) Signals								1	12	...	47	...	5	...
TOTAL FIGHTING UNITS								58	1,112	30	1,161	(a)	204	...
II.—STAFF														
								5	5	...	...	10	12	...
III.—EDUCATIONAL ESTABLISHMENTS														
								1	2	...	...	1	...	...
Deduct.—Numbers included against item I.														
								1	2	...	...	1	...	...
IV.—INDIAN ARMY SERVICE CORPS.														
Deduct.—Numbers included against items II.														
								5	10	3	287	39	88	...
								1	...	...	...	7	5	...
BALANCE														
								4	10	3	287	32	83	...
V. INDIAN ARMY ORDNANCE CORPS														
							
VI. MEDICAL SERVICES														
Deduct.—Numbers included against item II														
								18	34	16	28	...	67	...
								1	...	...	...	...	...	...
BALANCE														
								17	34	16	28	...	67	...
VII. VETERINARY SERVICES														
								...	...	1	1	...	1	...
VIII. MISCELLANEOUS ESTABLISHMENTS														
								...	...	...	...	4	21	...
TOTAL ADEN														
								85	1,169	50	1,477	47	388	...
C.—PERSIAN GULF.														
I. FIGHTING UNITS—														
Infantry														
IV. INDIAN ARMY SERVICE CORPS														
VI. MEDICAL SERVICES														
								4	...	8	364	...	20	...
								...	...	...	16	3	2	...
								2	...	4	11	...	14	...
TOTAL PERSIAN GULF														
								6	...	12	391	3	36	...
GRAND TOTAL ARMY														
	6,967	61,568	4,786	1,58,140	9,048	40,677	42,226	7,069	62,762	4,825	1,61,079	8,884	41,774	42,316
ROYAL INDIAN MARINE														
	105	36	...	2,259	160	40	...	100	31	...	2,215	175	40	...
MILITARY ENGINEER SERVICES.														
	219	223	...	...	956	511	...	206	233	...	...	970	521	...

Note 1.—Lad 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 menials.

OBSERVATIONS.

The total of the authorised establishments for the Army in India Proper and Burma exclusive of reservists, on 1st April 1927 is 2,51,166 against 2,57,735 on 1st April 1926 and 3,11,975 on 1st April 1922. The reduction of 1,549 in 1927 as compared with 1926 is made up of (i) 11 in officers with King's commissions (ii) 1 in British other ranks (iii) 1,471 in Indian other ranks and (iv) 459 in civilians and followers, partly counterbalanced by an increase of 23 in Indian Officers with Viceroy's commissions. The increase in 1927 over 1926, in the total number of officers with King's commissions shown under Item II—Staff is mostly nominal and is due to transfers from other items. Total authorised establishments of Reservists will decrease from 42,300 in 1926 to 42,226 in 1927.

2. The number of Indians holding King's commissions in the Indian Army within the authorised establishment on 1st April 1927 will be 73.

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

1	1927.							1926.						
	Officers with King's Commissions.	British other ranks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian reservists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARMY.														
A.—INDIA PROPER AND BURMA.														
II.—STAFF—														
(1) Army Headquarters—														
Commander-in-Chief and Personal Staff	5	...	1	...	5	3	...	5	...	1	...	5	3	...
Military Secretary's Branch	4	...	...	...	32	24	...	4	...	...	...	32	24	...
General Staff Branch	45	2	1	...	91	69	...	43	2	...	...	92	69	...
Adjutant General's Branch	31	1	1	...	163	100	...	31	1	...	...	164	100	...
Quartermaster General's Branch	31	18	...	...	237	100	...	29	18	...	...	171	100	...
Master General of Supply	15	5	...	...	154	70	...	14	5	...	...	145	69	...
TOTAL ARMY HEADQUARTERS	131	26	3	...	682	366	...	126	26	1	...	609	365	...
(6) Miscellaneous—														
Military Prisons and Detention Barracks	1	13	...	...	1	12	...	1	15	...	...	1	15	...
Personal Staff of Governor General	7	...	2	...	...	...	...	7	...	2	...	...	...	...
Garrison Quartermasters, Rest Camps etc. . . . .	...	4	...	...	6	31	...	...	1	...	4	10	88	...
Record Office, Indian Corps of Clerks	1	1	...	...	1	2	...	1	1	...	...	1	2	...
TOTAL MISCELLANEOUS	9	18	2	...	8	45	...	9	17	2	4	12	105	...
III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—														
Staff College	50	6	...	3	9	21	...	40	6	...	3	9	21	...
Small Arms Schools India—														
Headquarters	2	...	...	...	2	...	...	...	...	...	...	...	...	...
Pachmarhi Wing	16	32	3	35	3	28	...	18	32	3	35	5	31	...
Ahmednagar Wing	7	14	1	7	3	14	...	7	13	1	7	3	18	...
Physical Training—														
Inspector	4	4	...	7	2	...	...	4	...	...	...	1	...	...
Ambala School	6	13	1	13	3	19	...	6	13	1	13	3	20	...
Equitation School	9	7	2	14	3	182	...	9	6	2	14	3	205	...
Senior Officer's School	6	9	...	10	6	12	...	8	9	...	10	5	21	...
Artillery School	7	10	...	13	2	28	...	7	10	...	13	3	25	...
Tank Corps School	6	48	...	...	...	15	...	6	48	...	...	...	15	...
Education of Military Medical pupils . . . . .	...	...	...	...	12	...	...	...	...	...	...	12	...	...
Army Signal School	6	13	2	9	8	18	...	6	13	2	9	8	21	...
School of Cookery	1	4	...	...	1	4	...	1	4	...	...	1	4	...
Indian Surveyor Instructors at Roorkee . . . . .	...	...	1	2	...	2	...	...	...	1	1	...	2	...
TOTAL TRAINING ESTABLISHMENTS	120	160	10	113	54	343	...	112	154	10	105	53	383	...

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

1	1937.							1938.								
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	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.		
IV.—EDUCATIONAL ESTABLISHMENT—																
Supervising and Inspecting staff— Army Headquarters . . . . .	...	...	...	...	2	...	...	...	...	...	...	2	...	...	...	...
Command Headquarters	4	9	4	...	...	...	...	4	8	4	...	...	...	...	...	...
Districts	11	10	...	...	...	...	...	11	10	...	...	...	...	...	...	...
Garrison schools, British troops	27	118	...	...	118	...	...	27	118	...	...	118	...	...	...	...
Garrison schools, Indian troops . . . . .	...	...	...	...	25	...	...	...	...	...	...	20	...	...	...	...
School of Education, Headquarters	4	1	1	...	5	1	...	4	1	1	...	5	1	...	...	...
School of Education, British wing	5	1	...	...	3	19	...	5	1	...	...	3	37	...	...	...
School of Education, Indian wing	5	...	15	5	11	34	...	5	...	15	5	11	44	...	...	...
Lawrence Royal Military School, Sanawar . . . . .	...	9	...	...	45	124	...	...	8	...	...	45	150	...	...	...
Lawrence Military Asylum, Murree . . . . .	...	3	...	...	1	...	...	...	3	...	...	1	...	...	...	...
Lawrence Military Asylum, Abu . . . . .	...	3	...	...	2	...	...	...	3	...	...	2	...	...	...	...
Prince of Wales' Royal Indian Military College, Dehra Dun	3	2	...	...	27	56	...	5	2	1	...	16	51	...	...	...
King George's Royal Military Schools	2	...	16	9	8	57	...	3	...	14	6	11	56	...	...	...
Board of Examiners	1	...	...	...	3	2	...	1	...	...	...	3	2	...	...	...
Officers studying in China and Japan	7	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...
TOTAL EDUCATIONAL ESTABLISHMENTS	69	156	36	14	245	293	...	74	164	35	11	232	341	...	...	...
V.—INDIAN ARMY SERVICE CORPS—																
Army Headquarters	9	5	...	...	...	...	...	8	5	...	...	...	...	...	...	...
Command Headquarters	8	4	...	...	41	5	...	8	4	...	...	41	5	...	...	...
District Headquarters	29	13	...	110	169	...	...	28	13	...	113	169	...	...	...	...
Hospitals [<i>Head II-H</i>] . . . . .	...	...	...	117	...	...	...	...	...	...	117	...	...	...	...	...
Embarkation Staff	3	8	2	...	30	24	...	3	9	1	16	28	24	...	...	...
Fighting units [<i>Head I-A (1)</i>] . . . . .	...	...	...	222	...	...	...	...	...	...	221	...	...	...	...	...
Training Institutions [<i>Head II-A</i>] . . . . .	...	...	...	28	...	...	...	...	...	...	26	...	...	...	...	...
Supply Companies and Supply Depots [<i>Head II-B (a)</i>]	118	344	68	...	690	1,720	...	25	78	26	...	80	360	...	...	...
Animal Transport [<i>Head II-B (f)</i>]	73	84	182	14,973	146	2,157	3,643	73	84	182	14,973	146	2,157	4,500	...	...
Mechanical Transport units [<i>Head II-B (g)</i>]	95	238	25	1,086	79	927	1,468	95	238	25	1,082	77	926	1,231	...	...
Mechanical Transport Training centre [<i>Head II-B (h)</i>]	5	16	4	229	6	26	...	5	16	4	229	7	25	...	...	...
Central Mechanical Transport stores depot [<i>Head II-B (i)</i>]	7	14	...	9	103	129	...	7	14	...	9	103	129	...	...	...
Base M. T. Workshops [<i>Head II-B (k)</i>]	17	119	6	46	70	691	...	17	119	6	46	70	691	...	...	...
Technical Inspectors, M. T. [<i>Head II-B (j)</i>]	7	6	...	4	5	16	...	7	6	...	5	6	12	...	...	...
I. A. S. C. Training School [<i>Head II-B (c)</i>]	4	1	...	...	2	4	...	4	1	...	...	2	3	...	...	...
I. A. S. C. Record office [<i>Head II-B (b)</i>]	5	...	...	...	55	12	...	5	...	...	...	50	12	...	...	...
Reserve for leave, etc.	59	37	...	...	...	...	...	56	37	...	...	...	...	...	...	...
TOTAL INDIAN ARMY SERVICE CORPS	439	889	287	16,824	1,396	5,711	5,111	434	887	287	16,837	1,425	5,696	5,731	...	...

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

1	1927.							1926.							
	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	
VI.—INDIAN ARMY ORDNANCE CORPS—															
Army Headquarters	18	18	...	...	...	...	...	12	18	...	...	...	...	...
Command Headquarters	3	4	...	...	3	..	...	3	6	...	...	3	...	...
District Headquarters	10	10	...	...	20	...	...	10	11	...	...	22	...	...
Ordnance and Clothing depots [<i>Head II-E. (a)</i>].	39	490	6	1,747	558	175	... }	38 3	451 32	6 ...	1,559 82	457 76	229 84	...	
I. A. O. C. School of Instruction [<i>Head II-E. (b)</i>].	1	3	...	1	...	2	...	...	...	...	...	...	...	...
Reserve for leave, etc.	13	53	...	...	...	...	...	12	53	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS	84	578	6	1,748	581	177	...	78	571	6	1,641	558	313	...	
VII.—MEDICAL SERVICES—															
<i>(a) Royal Army Medical Corps—</i>															
Army Headquarters	6	...	...	...	...	...	...	5	...	...	...	...	...	...
Command Headquarters	7	...	...	...	...	...	...	5	...	...	...	...	...	...
District Headquarters	30	...	...	...	...	...	...	25	...	...	...	...	...	...
Embarkation Staff	2	...	...	...	...	...	...	1	...	...	...	...	...	...
I. H. C. etc. [<i>Head II-H. (e)</i>].	4	7	..	...	...	...	...	2	7	...	...	...	...	...
Hospitals [<i>Head II-H.</i>]	221	407	...	...	...	...	...	232	407	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	18	...	...	...	...	...	...
	288	414	...	...	...	...	...	288	414	...	...	...	...	...
<i>(b) Indian Medical Service—</i>															
Army Headquarters	4	...	...	...	...	...	...	4	...	...	...	...	...	...
Command Headquarters	4	...	...	...	...	...	...	6	...	...	...	...	...	...
District Headquarters	20	...	...	...	...	...	...	24	...	...	...	...	...	...
Embarkation Staff . . . . .	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	1	...	...	...	...	...	...
Military Food Laboratory, Kasauli [<i>Head II-B. (d)</i>]	1	...	...	...	...	...	...	1	...	...	...	...	...	...
Medical Store Depots and Workshops [<i>Head III-A.</i>]	4	...	...	...	...	...	...	4	...	...	...	...	...	...
Indian Hospital Corps [<i>Head (II) (H) (e)</i>].	5	...	...	...	...	...	...	3	...	...	...	...	...	...
Hospitals [<i>Head II-H.</i>]	260	...	...	...	...	...	...	253	...	...	...	...	...	...
Reserve for leave, etc.	87	...	...	...	...	...	...	87	...	...	...	...	...	...
	386	...	...	...	...	...	...	384	...	...	...	...	...	...
<i>(c) Army Dental Corps—</i>															
Hospitals [<i>Head II-H.</i>]	18	36	...	...	...	...	...	18	36	...	...	...	...	...
	18	36	...	...	...	...	...	18	36	...	...	...	...	...
Carried over	692	450	...	—	...	...	...	690	450	...	...	...	...	...

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

1	1937.							1938.						
	2 Officers with King's Com- missions.	3 British other ranks.	4 Indian officers with Viceroy's Commissions.	5 Indian other ranks.	6 Clerks and other civilians.	7 Followers.	8 Indian Reserve List.	9 Officers with King's Com- missions.	10 British other ranks.	11 Indian officers with Viceroy's Commissions.	12 Indian other ranks.	13 Clerks and other civilians.	14 Followers.	15 Reservists.
Brought forward	692	450	...	...	...	...	...	690	450	...	...	...	...	...
(d) Indian Medical Department—														
Army Headquarters	...	1	1	...	...	...	...	...	1	1	...	...	...	...
Command Headquarters	...	1	...	...	...	...	...	...	2	...	...	...	...	...
District Headquarters	...	9	...	...	...	...	...	...	8	...	...	...	...	...
Embarkation staff	...	2	...	...	...	...	...	...	2	...	...	...	...	...
Indian Hospital Corps [<i>Head II-H.</i> (e)]	...	5	...	...	...	...	...	...	10	...	...	...	...	...
Hospitals [<i>Head II-H.</i>]	...	265	503	...	...	...	...	...	260	537	...	...	...	...
R. I. Military College, Dehra Dun	...	1	...	...	...	...	...	...	1	...	...	...	...	...
Medical Store Depots [<i>Head III-</i> <i>A.</i>]	...	7	7	...	...	...	...	...	7	7	...	...	...	...
Army Ordnance and Clothing Fac- tories [<i>Head III-C.</i>]	...	6	6	...	...	...	...	...	6	6	...	...	...	...
Inspectors of Lethal Weapons and General Stores [<i>Head II-L. (b).</i>]	...	...	1	...	...	...	...	...	...	1	...	...	...	...
Remount Depots [<i>Head II-C.</i> (a)]	...	3	1	...	...	...	...	...	3	1	...	...	...	...
Lawrence Royal Military School, Sanawar	...	...	1	...	...	...	...	...	...	1	...	...	...	...
King George's Royal Military Schools	...	...	2	...	...	...	...	...	...	2	...	...	...	...
Governor-General's Body Guard	...	...	1	...	...	...	...	...	...	1	...	...	...	...
Reserve for leave, etc.	...	65	180	...	...	...	...	...	65	180	...	...	...	...
	...	365	703	...	...	...	...	...	365	737	...	...	...	...
(e) Female Nurses, etc.—														
Army Headquarters	1	...	...	...	...	...	...	1	...	...	...	...	...	...
Hospitals [<i>Head II-H.</i>]	267	40	...	...	...	...	...	267	43	...	...	...	...	...
	268	40	...	...	...	...	...	268	43	...	...	...	...	...
(f) Indian Hospital Corps—														
Medical Services [<i>Head II-H.</i> (e)]	...	...	16	4,323	78	4,911	1,400	...	...	19	1,746	...	317	1,400
Hospitals [<i>Head II-H.</i>]	...	...	...	...	...	...	...	...	...	...	2,747	...	4,949	...
	...	...	16	4,323	78	4,911	1,400	...	...	19	4,493	...	5,266	1,400
TOTAL MEDICAL SERVICES	960	855	719	4,323	78	4,911	1,400	958	858	766	4,493	...	5,266	1,400
VIII—VETERINARY SERVICES—														
Army Headquarters	2	...	...	...	...	...	...	2	...	...	...	...	...	...
Command Headquarters	4	...	...	...	8	...	...	4	...	...	...	8	...	...
Districts	12	...	...	...	3	...	...	11	...	...	...	3	...	...
Veterinary hospitals [<i>Head II-D.</i> (a)]	33	3	88	615	39	87	...	33	4	77	626	30	87	...
Army Veterinary Schools [<i>Head</i> <i>II-D. (b)</i>]	2	1	...	...	1	1	...	2	1	...	...	1	1	...
Veterinary Record office [<i>Head II-</i> <i>D. (c)</i>]	...	...	...	...	3	...	...	...	...	...	...	3	...	...
Reserve for leave, etc.	5	...	...	...	...	...	...	5	...	...	...	...	...	...
TOTAL VETERINARY SERVICES	58	4	88	615	54	88	...	57	5	77	626	54	88	...

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

1	1927.							1926.							
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Officers with King's Com- missions.	British other ranks.	Indian officers with Vice- roy's Commission.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian Reservists.	Officers with King's Com- missions.	British other ranks.	Indian officers with Vice- roy's Commission.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian Reservists.	
IX.—REMOUNT SERVICES—															
Army Headquarters	3	...	...	...	...	...	...	3	...	...	...	...	...	...
Command Headquarters	4	...	...	...	8	...	...	4	...	...	...	8	...	...
Remount depots [<i>Head II-C. (a)</i>].	18	24	21	197	28	2,399	...	19	24	10	208	28	2,407	...	
Breeding operations [<i>Head II-C. (b)</i>].	18	...	5	...	18	1,172	...	15	...	5	...	18	968	...	
TOTAL REMOUNT SERVICES	43	24	26	197	54	3,571	...	41	24	15	208	54	3,375	...	
X.—MISCELLANEOUS ESTABLISHMENTS.—															
Governor General's Bodyguard [<i>Head I-A. II(a)</i>].	2	...	4	106	...	56	...	2	...	4	106	...	61	...	
Governor General's Band [<i>Head II-M.(a)</i>].	...	28	...	...	...	6	...	...	28	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army [<i>Head I-A. II (b)</i>].	68	...	...	...	...	...	...	68	...	...	...	...	...	...
Medical Store depots [<i>Head III-A.</i>].	...	...	...	...	109	461	...	...	...	...	...	109	461	...
Bakeries [<i>Head III-B. (a)</i>].	...	...	...	...	...	1,021	...	...	...	...	...	...	1,054	...
Butcheries [<i>Head III-B. (b)</i>].	...	...	...	...	...	18	...	...	...	...	...	...	18	...
Grass Farms [<i>Head III-D.</i>].	17	54	...	...	232	23	...	17	54	...	...	232	23	...
Dairy Farms [<i>Head III-E.</i>].	3	...	...	...	262	62	...	3	...	...	...	251	62	...
Ordnance and Clothing Factories [<i>Head III-C.</i>].	53	33	...	...	732	218	...	49	26	...	6	754	218	...
Military Food laboratory [<i>Head II-B. (d)</i>].	...	7	...	...	...	9	...	...	7	...	...	...	9	...
Inspectors of lethal weapons and General Stores [<i>Head II-L (b)</i>].	19	41	...	33	84	22	...	19	70	...	...	70	40	...
Grain Crushing Depots [<i>Head II-L. (a) (i)</i>].	...	...	...	...	...	...	...	1	...	...	...	15	...	...
Controlled Flour Mills [<i>Head II-L. (a) (ii)</i>].	...	...	...	...	8	...	...	...	...	...	...	8	...	...
Military account offices [<i>Head II-I.</i>].	57	...	85†	...	3,545	590	...	57	...	85†	...	3,521†	631	...	
Central Disposals Organisation [<i>Head II-G.</i>].	3	3	...	...	43	...	...	...	...	...	...	...	...	...
Ecclesiastical establishments [<i>Head II-J(a) and M.(c)</i>].	8	...	...	340	...	...	...	8	...	...	357	...	...	...
Administration of Cantonments [<i>Head II-K.</i>].	42	...	4	...	...	...	...	41	...	4	...	4	2	...
Recruiting Staff [<i>Head II-M. (b)</i>].	9	...	4	34	88	...	...	29	...	...	38	88	...	...
Hill Sanitaria and depots [<i>Head II-M. (c)</i>].	...	11	...	...	...	677*	...	...	10	...	...	...	677*	...
Military Attaches [<i>Head II-N.</i>].	3	...	1	...	1	...	...	3	...	1	...	1	...	...
TOTAL MISCELLANEOUS ESTABLISHMENTS.	284	177	98	513	5,104	3,163	...	297	195	94	507	5,053	3,262	...	
XI.—AUXILIARY AND TERRITORIAL FORCES.—															
Army Headquarters	2	3	...	...	...	2	...	2	3	...	...	...	2	...
Command Headquarters	4	3	...	...	4	3	...	4	3	...	...	4	3	...
District Headquarters	6	6	...	...	8	...	...	6	6	...	...	8	...	...
Auxiliary Force	57	368	...	...	...	...	...	60	368	...	...	...	...	...
Territorial Force	106	46	...	...	...	...	...	106	46	...	...	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	175	426	...	...	12	5	...	178	426	...	...	12	5	...

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

† Excludes temporary establishments.

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

1	1927.						1928.							
	Officers with King's Commission.	British other ranks.	Indian officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian Reservists.	Officers with King's Commission.	British other ranks.	Indian officers with Viceroy's Commission.	Indian other ranks.	Clerks and other civilians.	Followers.	Indian Reservists.
III.—ROYAL AIR FORCE.—														
Maintenance of Squadrons and Staff at Wing Headquarters.	141	801	...	...	53	381	...	141	801	...	...	53	485	...
Staff College, Quetta	2	...	...	...	...	...	...	2	...	...	...	...	...	...
Royal Air Force School	4	3	...	...	8	...	...	1	3	...	...	7	...	...
Working Expenses of Hospitals	10	21	...	...	...	...	...	9	21	...	...	...	...	...
Aircraft depot	43	809	...	1	172	196	...	43	809	...	1	172	204	...
Aircraft park	9	124	...	...	70	108	...	9	124	...	...	70	114	...
Royal Air Force Headquarters	16	22	...	...	33	27	...	16	22	...	...	33	34	...
Commanding Royal Engineers, Royal Air Force Staff	2	...	...	...	3	1	...	...	...	...	...	...	...	...
	227	1,780	...	1	339	713	...	221	1,780	...	1	335	837	...
Controller of Accounts	1	...	3	...	62	19	...	1	...	3	...	62	19	...
TOTAL ROYAL AIR FORCE	228	1,780	3	1	401	732	...	222	1,780	3	1	397	856	...
ADEN.														
I.—STAFF—														
District Headquarters								5	4	...	...	10	11	...
Military Prisons, etc. . . . .								...	1	...	...	...	1	...
TOTAL STAFF								5	5	...	...	10	12	...
V.—INDIAN ARMY SERVICE CORPS—														
District Headquarters								1	...	...	...	7	5	...
Supply Depots								2	3	...	...	27	34	...
Animal Transport								1	1	2	232	2	27	...
Mechanical Transport								1	6	1	55	3	22	...
TOTAL INDIAN ARMY SERVICE CORPS								5	10	3	287	39	88	...
I.—MEDICAL SERVICES—														
B. A. M. C.—District Headquarters.								...	...	...	...	...	...	...
Hospitals, etc.								4	28	...	...	...	...	...
I. M. S.—District Headquarters								1	...	...	...	...	...	...
Hospitals, etc.								5	...	...	...	...	...	...
I. M. D.—Hospitals, etc. . . . . .								...	6	16	...	...	...	...
Female nurses								8	...	...	...	...	...	...
Indian Hospital Corps . . . . .								...	...	...	28	...	67	...
TOTAL MEDICAL SERVICES								18	34	16	28	...	67	...

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1st APRIL 1927 AND
1st APRIL 1926.

	1927.					1926.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
A.—INDIA PROPER AND BURMA.										
I.—FIGHTING UNITS—										
(1) Cavalry	13,797	...	...	...	...	13,897	...	...	...	...
(2) Artillery	9,118	477	4,015	...	...	9,100	472	4,030	...	...
(3) Engineers—Sappers and Miners	501	...	330	50	2*	502	...	330	236	2*
(4) Infantry and Pioneers . . . . .	...	88	6,298	...	...	...	68	6,326	...	...
(5) Signals	1,306	112	801	...	...	1,306	112	801	...	...
TOTAL FIGHTING UNITS	24,722	677	11,444	50	2	24,805	652	11,487	236	2
II.—INDIAN ARMY SERVICE CORPS—										
Animal Transport	747	605	19,651	870	5,568	747	605	19,651	870	5,568
Supplies . . . . .	...	4	...	...	...	...	4	...	...	...
III.—VETERINARY SERVICES										
	...	114	...	...	...	...	114	...	...	...
IV.—REMOUNT SERVICES										
	(a) 6,744	96	(b) 3,671	1,580	...	(a) 6,307	96	(b) 3,688	1,580	...
V.—TRAINING ESTABLISHMENTS										

VI.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard	92	...	...	...	...	92	...	...	...	...
	92	...	...	...	...	92	...	...	...	...
TOTAL INDIA PROPER AND BURMA	32,305	1,496	34,766	2,500	5,570	31,951	1,471	34,826	2,686	5,570
B.—ADEN.										
I.—FIGHTING UNITS—										
(1) Cavalry						73	...	...	...	87
(2) Artillery						28	...	...	...	...
(3) Engineers—Sappers and Miners . . . . .						...	...	...	...	...
(4) Infantry . . . . .						...	...	88	...	...
(5) Signals . . . . .						...	...	14	...	4
TOTAL FIGHTING UNITS						101	...	102	...	91
II.—INDIAN ARMY SERVICE CORPS										
						...	7	96	...	240
III.—VETERINARY SERVICES										
						...	2	...	...	...
TOTAL ADEN						101	9	198	...	331
C.—PERSIAN GULF.										
I.—FIGHTING UNITS—										
Infantry . . . . .						...	...	8	...	...
II.—INDIAN ARMY SERVICE CORPS										
						...	...	24	...	...
TOTAL PERSIAN GULF						...	...	32	...	...
GRAND TOTAL ARMY						32,052	1,480	35,056	2,686	5,901

(a)	1927.	1926.
Horses	2,483	2,761
" Stallion	310	310
Brood mares and foals	121	121
Horses, young stock	3,990	3,125
	<u>6,744</u>	<u>6,307</u>

(b)	1927.	1926.
Mules	400	400
Mules young stock	2,800	2,500
Donkeys stallions	243	253
" mares	80	80
" foals and yearling	148	155
" young stock	148	155
	<u>3,671</u>	<u>3,688</u>

* Elephants.

ARMY—PART A.—STANDING ARMY.

ARMY.

SUMMARY OF ESTIMATES.

HEADS.	ACCOUNTS, 1926-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART A.—STANDING ARMY—												
I.—MAINTENANCE OF THE STANDING ARMY										19,83,21,930	8,38,330	19,74,83,600
II.—ADMINISTRATIVE SERVICES										6,92,86,060	17,84,280	6,75,01,780
III.—MANUFACTURING ESTABLISHMENTS										3,93,66,610	4,47,000	3,89,19,610
IV.—ARMY HEADQUARTERS, STAFF OF COM- MANDS, ETC.										2,09,36,020	...	2,09,36,020
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS										5,16,28,030	32,94,670	4,83,33,360
VI.—SPECIAL SERVICES										2,25,800	...	2,25,800
VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENT AND MISCELLANEOUS										3,36,26,550	19,81,720	3,16,44,830
VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS										8,29,36,000	26,71,000	8,02,65,000
LUMP CUT FOR PROBABLE UNDERSPENDING.										-80,00,000*	...	-80,00,000*
UNADJUSTED EXPENDITURE . . . . .										...	...	...
TOTAL PART A.—STANDING ARMY										48,83,27,000	1,10,17,000	47,73,10,000
PART B.—AUXILIARY AND TERRITORIAL FORCES										86,10,000	...	86,10,000
PART C.—ROYAL AIR FORCE										1,85,54,000	39,000	1,85,15,000
GRAND TOTAL	55,43,82,348	3,34,95,898	52,08,86,450	54,10,84,000	2,99,16,000	51,11,68,000	55,03,63,000	3,36,20,000	51,67,43,000	51,54,91,000	1,10,56,000	50,44,35,000

* See footnote on page 4.

EXPLANATIONS.

1. The form of these estimates indicates, as in the case of Demands for grants, in their order, the actuals for the previous year, the original Budget and the Revised Estimate for the current year and the Budget Estimate for the ensuing year.

2. Budget, 1927-28 has been prepared under the revised heads of classification decided on as a result of the recommendations of the Army Accounts Committee. Actuals for 1925-26, or the original Budget or Revised Estimate, 1926-27 cannot, therefore, be exhibited under the new minor heads. Explanations of variations have, accordingly, been furnished with reference to the *Net Army Expenditure* as a whole.

3. The *Net Army Expenditure* in the Revised Estimate for 1926-27 exceeds that in the original Budget for 1926-27 by Rs. 55.75 lakhs. The principal variations are given below:—

Increases—

	In lakhs of Rs.
(1) Provision for purchase, manufacture and repair of equipment, rifles and other stores	70.00
(2) Advances to the War Office in respect of marriage allowances and allotments of British soldiers for an additional six months in 1926-27	24.00
(3) Rise in prices of forage articles	10.00
(4) Larger provision for deferred pay to Indian Troops for length of service	2.51
(5) Larger charges for sea transport and packet passages	6.00
(6) Revision of pay of Royal Army Medical Corps officers	2.62
(7) Formation of a Central Dump at Dunn Dum for disposal of surplus, obsolete and unserviceable stores	4.24
(8) Larger payments to surplus officers of the Indian Army	1.72
(9) More provision for stationery and printing charges for the Army	2.00
(10) Loss by exchange (<i>i.e.</i> , difference between 1s. 6d. and 1s. 5½d. per rupee)	4.27
(11) Larger provision for leave allowances paid by Non-Military Departments	2.09
(12) Larger provision for audit and accounting charges (Budget, 1926-27 was an underestimate)	3.76
(13) Other variations (net), after allowing for transfers to the head Military Engineer Services	1.95
	185.16

Decreases—

(1) Pension and non-effective charges	28.00
(2) Savings in rail and travelling charges	9.00
(3) Smaller cost of supplies of water and electricity by the Military Engineer Services	8.62
(4) Shortages in establishments of British other ranks, reservists and followers	12.00
(5) Savings in hospitals, due to shortages in establishments and less expenditure on provisions, diets and medical comforts	13.00
(6) Lapse of the provision for seconding of Assistant Recruiting officers	2.28
(7) Smaller replaceable losses in supply Depôts	6.50
	70.40

Net increase 55.75

4. The *Net Army Expenditure* in the Budget, 1927-28 is less than the *Net Army Expenditure* in the original Budget, 1926-27 by Rs. 67.33 lakhs. This reduction is made up of the following principal decreases and increases:—

Decreases—

	In lakhs of Rs.
(1) Smaller provision for surplus officers of the Indian Army	64.00
(2) Savings in pension and non-effective charges	17.00
(3) Smaller provision for rail and travelling charges	18.00
(4) Reduction in rates of pay of British other ranks	7.34
(5) Probable reduction of staffs at Army Head Quarters	1.50
(6) Elimination of charge to Army for cost of free issues of electricity, water and ice by Military Engineer Services to Army units and formations (There is a corresponding reduction of receipts under Military Engineer Services)	52.21
(7) Reduction of 12 Sergeant Cooks in Artillery units . . . . .	.27
(8) Reduction of 12 Sergeant Cooks in Artillery units	11.00
(9) Savings in of pay of British officers	4.24
(10) Reduction of Bridging train to cadre strength and other reorganisations under fighting services . . . . .	.75
(11) Reorganisation of the Medium Artillery	2.20
(12) Less provision for followers on account of shortage of establishments and fall in nerrick rates . . . . .	.53
(13) Reduction of concessions to troops in Waziristan	40.00
(14) Lump cut agreed to by the administrative authorities in the total of detailed estimates	28.00
(14) Larger lump cut for probable underspending taken by Finance Department (the cut in 1926-27, was Rs. 12 lakhs)	5.33
(15) Other savings (net)	252.17
	252.17

EXPLANATIONS.

	In lakhs of Rs.
<i>Increases -</i>	
(1) Purchase and manufacture of Ordnance equipment and other stores (Net)	80.00
(2) Larger provision for temporary labour	15.00
(3) Larger provision for charges of sea transport and of packet passages	27.00
(4) Pay etc, of the British soldier for an extra day in 1927-28, the year being a leap year	3.00
(5) Revision of pay of the Indian Unattached and Indian Miscellaneous Lists	7.94
(6) Charges of the Central Disposals organisation at Dum Dum	2.95
(7) Larger provision for audit and accounting charges (Budget, 1926-27 was an underestimate)	4.00
(8) Larger provision for money compensation in lieu of rations	9.56
(9) Provision for an Anti-gas school	1.50
(10) Larger provision for printing and stationery for the Army	3.00
(11) Expansion of the Royal Air Force	6.00
(12) Increase in provision for deferred pay to Indian soldiers for length of service	5.87
(13) Smaller shortage of British other ranks (shortage of 440 allowed in 1927-28 against 800 in 1926-27)	5.03
(14) Expansion of the Army in India Reserve of officers	1.70
(15) Increase in the Weapon training allowance and grant of Stationery allowance to British Infantry Battalions, etc.	.41
(16) Grant of compensatory allowance to officers stationed at Santa Cruz	.16
(17) Revision of pay of Royal Army Medical Corps officers	3.50
(18) Reorganisation of the Indian Hospital Corps	.80
(19) Provision for temporary establishments in connection with the purchase of production of equipment and stores	7.42
	184.84
Net decrease	67.83

5. The main changes introduced from April 1927 as a result of the recommendations of the Army Accounts Committee are:—

- (1) The system of Army estimates and accounts, including appropriation accounts, will deal as before April 1921 solely with the actual cash grants allotted and spent for the maintenance of the Army.
- (2) With the main accounts will be published three subsidiary accounts; the first will give the store accounts of supplying depots showing the value of receipts of stores from all services, issues to the various arms and departments of the service and of the balances; the second will give the maintenance accounts of the various arms and departments of the service and the third will be accounts on commercial lines for Factories and Manufacturing concerns. Details on the lines of the third subsidiary account will also be appended to the Estimates for Factories and Manufacturing concerns.
- (3) Travelling allowances, rail and other transportation charges and certain other expenditure will in future be taken to a single head in which their distribution under the several arms and services will be made.
- (4) Army will not be charged in the main accounts, nor will Military Engineer Services take credit for free supplies of water, electricity and ice to Army units and formations.
- (5) The Royal Air Force will still have a Block Vote.

HEAD I.—MAINTENANCE OF THE STANDING ARMY.

SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—FORCES IN INDIA PROPER AND BURMA.										16,05,57,580	55,000	16,05,02,580
B.—FORCES IN ADEN												
<i>Forces in South Persia</i>												
C.—UNITS SERVING IN THE COLONIES										5,33,680	4,90,000	48,680
TOTAL INDIA										16,10,91,260	5,45,000	16,05,46,260
PAYMENTS AND RECEIPTS IN ENGLAND										2,79,23,000	2,20,000	2,77,03,000
EXCHANGE ON EXPENDITURE AND RECEIPTS IN ENGLAND										93,07,670	73,330	92,34,340
TOTAL HEAD I										19,83,21,930	8,28,330	19,74,93,600

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

DETAIL OF SUB-HEADS.

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

NUMBERS.															BUDGET ESTIMATE.		
1926-27.							1927-28.							1927-28.			
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.
	British officers.	Indian officers.	Total.						British officers.	Indian officers.	Total.						
5	135	...	135	2,860	...	50	1,275	5	135	...	135	2,860	...	50	1,275	EXPENDITURE. (I) Fighting services— Minor Heads— (a) British Cavalry 49,08,700 (b) Indian Cavalry 84,66,990 1,33,75,690	
21	268	28	294	...	399	10,381	4,326	21	268	28	294	...	399	10,381	4,326		
	401	28	429	2,860	399	10,431	5,601		403	28	429	2,860	399	10,431	5,601		
1	31	...	31	760	8	451	469	1	31	...	31	760	8	451	469	(c) Royal Horse Artillery 15,36,420	
11	301	...	301	6,780	54	2,968	3,159	11	301	...	301	6,770	54	2,966	3,153	(d) Royal Field Artillery 1,28,18,300	
6½	128	...	128	727	100	6,894	685	6	128	...	128	727	122	6,684	750	(e) Pack Artillery 47,85,560	
	60	...	60	1,301	6	647	284		54	...	54	1,284	8	674	294	(f) Medium Artillery 26,19,210	
	19	...	19	322	5	271	46		20	...	20	322	5	271	31	(g) Heavy Artillery 7,67,500	
	5	...	5	...	16	322	49		22	...	(a)	...	(a)	(a)	209	(h) Frontier Brigade. Training Centres, Depots, etc. 8,74,030	
	22	...	22	89	24	1,351	328		22	...	22	86	24	1,431	209		
	566	...	566	9,979	218	12,404	5,020		561	...	561	9,949	221	12,477	4,906	2,34,01,020	
	104	...	104	192	154	7,452	633		102	...	102	189	151	7,249	619	(i) Engineers 51,41,580	
8	95	1	96	...	136	5,760	304	8	92	4	96	...	136	5,760	304	(j) Pioneers—	
1	13	...	13	...	19	925	46	1	13	...	13	...	19	925	46	(1) Active battalions	
3	18	...	18	...	18	141	9	3	18	...	18	...	18	141	9	(2) Hazara Pioneers	
8	8	...	8	...	16	1,144	64	8	8	...	8	...	16	1,144	64	(3) Training battalions	
	184	1	185	...	189	7,970	423		181	4	185	...	189	7,970	423	(a) Headquarters	
																(b) Companies	
																42,21,250	
45	1,200	...	1,200	39,735	45	1,845	2,790	45	1,200	...	1,200	39,735	45	1,755	2,790	(k) British Infantry—	
1	1	...	1	...	2	146	8	1	1	...	1	...	3	230	12	(1) British Infantry Battalions	
																(2) Training Company for ditto	
80	930	38	968	...	1,094	59,807	4,038	80	922	38	960	...	1,081	59,359	4,000	(l) Indian Infantry—	
20	259	1	260	...	421	18,739	1,000	20	259	1	260	...	461	18,399	1,160	(1) Indian Infantry battalions, Active	
																(2) Indian Infantry battalions, Gurkhas	
																(3) Indian Infantry battalions, Training—	
20	100	...	100	...	140	920	60	20	100	...	100	...	140	920	60	(i) Headquarters	
80½	81	...	81	...	162	12,079	640	80	80	...	80	...	160	12,000	640	(ii) Companies	
	3,031	39	3,070	39,735	2,404	93,536	8,536		3,022	39	3,061	39,735	2,400	92,663	8,662	10,34,99,320	
2	4	...	4	4	2	4	...	4	4	(m) Royal Tank Corps—
8	96	...	96	1,160	...	...	312	8	96	...	96	1,160	...	...	312	(1) Headquarters
																(2) Armoured Car Companies	
	100	...	100	1,164	...	...	312		100	...	100	1,164	...	...	312	26,33,490
	149	...	149	2,218	55	3,231	733		149	...	149	2,218	55	3,232	733	(n) Indian Signal Corps 62,75,760	
	4,068	68	4,136	56,148	3,474	1,35,024	21,258		4,068	69	4,137	56,115	3,505	1,34,032	21,256	Carried over 15,85,48,110	

(a) Included partly under "Pack Artillery" and partly under "Training Centres, Depots etc."

MAIN HEAD I.—MAINTENANCE OF THE STANDING ARMY —contd.
SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.

NUMBERS.														BUDGET ESTIMATE.	
1926-27.							1927-28.								1927-28.
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.
	British officers.	Indian officers.	Total.						British officers.	Indian officers.	Total.				
4,085	68	4,153	56,148	3,474	1,35,024	21,258	4,068	69	4,137	56,115	3,505	1,34,032	21,256	Brought forward	Rs. 15,85,48,110
...	...	...	...	...	2,493	...	...	...	...	...	...	2,943	...	(o) Reservists—	} 17,93,170
...	...	...	...	...	2,520	...	...	...	...	...	...	2,520	...	(1) Cavalry . . .	
...	...	...	...	...	1,710	...	...	...	...	...	...	1,710	...	(2) Artillery . . .	
...	...	...	...	...	1,321	...	...	...	...	...	...	1,321	...	(3) Engineers . . .	
...	...	...	...	...	26,320	...	...	...	...	...	...	26,320	...	(4) Pioneers . . .	
...	...	...	...	...	901	...	...	...	...	...	...	901	...	(5) Infantry . . .	
...	...	...	...	...	35,265	...	...	...	...	...	...	35,715	...	(6) Signal service . . .	17,08,170
4,085	68	4,153	56,148	3,474	1,70,269	21,258	4,068	69	4,137	56,115	3,505	1,69,737	21,256	Deduct—Savings due to probable reorganisation of certain units	8,20,000
2	...	2	...	4	106	61	2	...	2	...	4	106	56	Total (I) Fighting services.	16,00,21,280
36	11	47	...	...	...	...	36	11	47	...	...	...	...	(II) Miscellaneous—	} 2,42,980
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(a) Governor-General's Body Guard . . .	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) Officers with King's Commissions un-employed or under training for the Indian Army . . .	
38	11	49	...	4	106	61	38	11	49	...	4	106	56	(c) Leave allowances paid by non-military Departments.	1,79,000
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Total	5,86,800
4,123	79	4,202	56,148	3,478	1,70,395	21,319	4,108	80	4,188	56,115	3,509	1,69,943	21,312	Deduct—Lump cut for probable savings	
														Total—Sub-Head A.—Forces in India Proper and Burma.	16,05,57,580

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

The Totals shown Agent Head I-A (I) are distributed under detailed heads as follows—*contd.*

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.				
		(I) FIGHTING SERVICES.				
		Detailed heads—				
4,153	4,137	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				3,61,84,960
56,148	56,115	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers				6,18,58,300
3,474	3,505	3. Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				4,03,19,590
1,70,389	1,69,737					
21,258	21,256	4. Pay and allowances (including money allowances) of followers				41,96,000
		5. Money compensation in lieu of rations to British Troops				8,23,200
		6. Money compensation in lieu of rations to Indian troops and followers				
		7. Kit and clothing allowances for British Troops				62,00,840
		8. Kit and clothing allowances for Indian Troops and followers				58,96,720
		9. Prizes for skill at arms and contract and miscellaneous allowances				23,52,010
		10. Incidental expenses				6,95,420
		11. Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve				22,300
		12. Deferred pay to Indian Troops				13,58,000
		13. Miscellaneous expenditure incurred regimentally on account of stores				1,76,200
		14. Expenditure on annual practice, field train and Telegraph stores and equipment				2,57,740
		<i>Deduct</i> —Savings due to probable reorganisation of certain units				16,03,41,280
						3,20,000
		Total Sub-Head A(I)				16,00,21,280

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

EXPLANATIONS.

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

(I)—*Fighting Services.*

General.—The expenditure under this head represents the pay and allowances and miscellaneous charges of the Fighting units of the various arms of the service, which form the first line of the Army in India.

Item (1).—Pay of rank of regimental officers (including officers of the Army in India Reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowance for chargers, presidency town 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 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.

Item (3).—Pay of Indian officers and other ranks according to rank to serving soldiers, and recruits undergoing training, reserve pay at Rs. 7 per mensem for class A and Rs. 4 per mensem for class B reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, extra duty pay, engineer pay, signal pay, pioneer pay, corps pay in the case of M. T. drivers, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles are included under this head. Rs. 4 per mensem during winter months and Rs. 3 per mensem during the summer is paid, in lieu of 10 annas per mensem, to I. Os. and I. O. Rs. employed in the concessional area in Waziristan.

Item (4).—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 (5) and (6).—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 (7).—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 per annum and Rs. 111 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 (8).—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. 45-8-0 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. 43-5 and Rs. 40-5 per annum respectively. In the case of enrolled followers the rate is Rs. 24-12-0 per annum. A lump sum allotment to meet the cost of boots issued to B. O. Rs., I. O. Rs. and followers at the discretion of G. O. C. Waziristan District is also included under this head.

Item (9).—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 (10).—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 (11).—Deferred pay to British N. C. Os. and men enlisted before 1st April 1898, and gratuities to British N. C. Os. and men enlisted after 31st March 1898 are included here.

Item (12).—A lump sum payment is made to Indian non-commissioned officers and men on discharge calculated at Rs. 2 for each month of service.

Item (13).—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 (14).—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.

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

EXPLANATIONS.

2. The following important changes in the organisation of the Army in India were provided for in Budget, 1926-27.

- (1) Reorganisation of the Medium Artillery on a mechanicalised basis involving an addition of 50 British other Ranks, 413 Indian Officers and Indian other ranks and 28 followers. The cost is more than counterbalanced by reduction under Head I-A (II) (c) by the disbandment of certain Mechanical Transport companies.
- (2) Formation of an artillery survey section involving an addition of 2 British Officers, 30 Indian Other Ranks and 7 followers and 24 animals.
- (3) Reorganisation of the Heavy Artillery in India involving a reduction of 3 B. Os., 6 B. O. Rs. and 14 I. O. Rs. and an addition of 11 followers.
- (4) Reduction of the establishments of Defence Light Sections by 24 B. O. Rs. and 37 I. O. Rs.
- (5) Reorganisation of the Tank Corps in India involving the addition of 4 B. Os. and 12 B. O. Rs.
- (6) Withdrawal of the third cavalry regiment recommended by the Indian Retrenchment Committee, involving a reduction of 27 B. Os., 572 B. O. Rs., 10 I. O. Rs. and 255 followers and 543 horses.
- (7) Reduction of 224 sowars in the Indian Cavalry regiments.
- (8) Formation of a records and reservists section involving an addition of 132 I. O. Rs. to the establishment of Indian Infantry and Pioneers.
- (9) Increase in the establishment of Fort Armaments by 36 I. O. Rs. and the grant to them of combatant status.
- (10) Revised terms and conditions of service of reservists of Indian cavalry, artillery, engineers, and signals units.
- (11) Reorganisation of the Frontier Brigade, Royal Artillery, involving a reduction of 3 B. Os. and 72 I. Os. and I. O. Rs.

3 The following further changes in the organisation of the Army in India have been considered in Budget, 1927-28 :—

- (1) Reorganisation of the Medium Artillery involving a reduction of 6 British Officers, and 15 British other ranks and an addition of 29 Indian Officers and Indian other ranks.
- (2) Addition of 1 British Officer to the Heavy Artillery at Bombay.
- (3) Reduction of 1 British other rank in each Brigade of Field and Medium Artillery and one Indian other rank in each D. A. C.
- (4) Reduction of 3 British other ranks and an addition of 5 Indian equitation instructors and 26 recruits in the R. A. T. C.
- (5) Reorganisation of the Bridging Train cadre involving a reduction of 2 British Officers, 3 British other ranks and 206 Indian Officers and other ranks and 186 bullocks.
- (6) Minor alterations in establishments of the Pack Artillery batteries and Training Centres involving an addition of 23 Indian Officers and other ranks.

4. The average anticipated shortages of British and Indian Troops in 1927-28 are 440 and 4,000 respectively.

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

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

NUMBERS.	1927-28.	1928-29.	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.						
(1) FIGHTING SERVICES—						
MINOR HEAD (a)—BRITISH CAVALRY—						
Detailed heads—						
135	135					8,46,300
2,860	2,860					33,87,420
50	50					12,900
1,275	1,275					2,42,120
						14,700
						3,21,750
						7,380
						41,400
						31,240
						550
						440
						2,500
Total Minor Head (a)						49,08,700
MINOR HEAD (b)—INDIAN CAVALRY—						
Detailed heads—						
294	294					30,52,200
10,780	10,780					37,22,240
4,326	4,326					8,12,490
						...
						55,300
						...
						4,93,770
						1,86,020
						43,160
						92,560
						9,250
Total Minor Head (b)						84,86,990
Carried over						1,33,75,690

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

NUMBERS.		SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		(I) FIGHTING SERVICES— <i>contd.</i>				
		Brought forward				1,33,75,690
		MINOR HEAD (c)—ROYAL HORSE ARTILLERY—				
		Detailed heads—				
31	31	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				2,22,720
760	760	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers				9,47,120
459	459	3. Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				1,37,020
469	469	4. Pay and allowances (including money allowances) of followers				83,020
		5. Money compensation in lieu of rations to British Troops				5,120
		6. Money compensation in lieu of rations to Indian Troops and followers				
		7. Kit and clothing allowances for British Troops				85,500
		8. Kit and clothing allowances for Indian Troops and followers				22,230
		9. Prizes for skill at arms and contract and miscellaneous allowances				21,820
		10. Incidental expenses				5,190
		11. Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve				440
		12. Deferred pay to Indian Troops				5,000
		13. Miscellaneous expenditure incurred regimentally on account of stores				1,240
		Total Minor Head (c)				15,36,420
		MINOR HEAD (d)—ROYAL FIELD ARTILLERY—				
		Detailed heads—				
301	301	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				21,98,140
6,780	6,770	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				79,68,990
3,022	3,020	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				7,80,940
3,159	3,153	(4) Pay and allowances (including money allowances) of followers				6,54,620
		(5) Money compensation in lieu of rations to British Troops				45,100
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops				7,61,630
		(8) Kit and clothing allowances for Indian Troops and followers				1,48,390
		(9) Prizes for skill at arms and contract and miscellaneous allowances				1,61,280
		(10) Incidental expenses				51,940
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				3,920
		(12) Deferred pay to Indian Troops				33,100
		(13) Miscellaneous expenditure incurred regimentally on account of stores				10,250
		Total Minor Head (d)				1,28,18,300
		Carried over				2,77,30,410

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

NUMBERS.		SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		(I) FIGHTING SERVICES— <i>contd.</i>				
		Brought forward				2,77,30,410
		MINOR HEAD (e)—PACK ARTILLERY—				
		Detailed heads—				
133*	133	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				12,72,160
727*	727	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				9,22,320
6,83*	6,806	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				17,90,300
734*	750	(4) Pay and allowances (including money allowances) of followers				1,70,620
		(5) Money compensation in lieu of rations to British Troops				} 34,850
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops.				81,790
		(8) Kit and clothing allowances for Indian Troops and followers				3,16,070
		(9) Prizes for skill at arms and contract and miscellaneous allowances				87,700
		(10) Incidental expenses				19,660
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				420
		(12) Deferred pay to Indian Troops				75,100
		(13) Miscellaneous expenditure incurred regimentally on account of stores.				5,480
		Total Minor Head (e)				47,85,560
		MINOR HEAD (f)—MEDIUM ARTILLERY—				
		Detailed heads—				
60	54	(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions				4,50,300
1,301	1,284	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				15,07,530
653	682	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				3,73,100
284	294	(4) Pay and allowances (including money allowances) of followers				62,450
		(5) Money compensation in lieu of rations to British Troops				} 8,200
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops.				1,46,380
		(8) Kit and clothing allowances for Indian Troops and followers				31,540
		(9) Prizes for skill at arms and contract and miscellaneous allowances				17,600
		(10) Incidental expenses				11,440
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				750
		(12) Deferred pay to Indian Troops				7,200
		(13) Miscellaneous expenditure incurred regimentally on account of stores				2,740
		Total Minor Head (f)				26,19,210
		Carried over				3,51,35,180

* Includes establishment of the Frontier Brigade, R. A.

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

NUMBERS.		SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		(I) FIGHTING SERVICES— <i>contd.</i>				
		Brought forward				3,51,35,180
		MINOR HEAD (g)—HEAVY ARTILLERY.—				
		Detailed heads—				
19	20	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				1,70,250
322	322	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,46,210
276	276	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				70,140
46	31	(4) Pay and allowances (including money allowances) of followers				7,550
		(5) Money compensation in lieu of rations to British Troops				} 3,080
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops				37,330
		(8) Kit and clothing allowances for Indian Troops and followers				11,930
		(9) Prizes for skill at arms and contract and miscellaneous allowances				12,560
		(10) Incidental expenses				4,150
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				200
		(12) Deferred pay to Indian Troops				3,100
		(13) Miscellaneous expenditure incurred regimentally on account of stores				1,000
		Total Minor Head (g)				7,67,500
		MINOR HEAD (h)—TRAINING CENTRES AND DEPOTS, ARTILLERY—				
		Detailed heads—				
22	22	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				2,39,980
89	86	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				1,08,370
1,375	1,455	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including Civilians				3,78,200
328	209	(4) Pay and allowances (including money allowances) of followers				34,990
		(5) Money compensation in lieu of rations to British Troops				} 6,150
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops				9,560
		(8) Kit and clothing allowances for Indian Troops and followers				59,180
		(9) Prizes for skill at arms and contract and miscellaneous allowances				11,600
		(10) Incidental expenses				8,310
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve				15,700
		(12) Deferred pay to Indian Troops				1,990
		(13) Miscellaneous expenditure incurred regimentally on account of stores				
		Total Minor Head (h)				8,74,030
		Carried over				3,67,76,710

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
		SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
		(I) FIGHTING SERVICES— <i>contd.</i>				
		Brought forward				3,67,76,710
		MINOR HEAD (i)—ENGINEERS—				
		Detailed heads—				
104	102	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				10,70,340
192	189	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,98,030
7,606	7,400	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				27,01,530
633	619	(4) Pay and allowances (including money allowances) of followers				1,12,770
		(5) Money compensation in lieu of rations to British Troops				} 11,500
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops				18,560
		(8) Kit and clothing allowances for Indian Troops and followers				3,18,240
		(9) Prizes for skill at arms and contract and miscellaneous allowances				59,640
		(10) Incidental expenses				33,900
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				...
		(12) Deferred pay to Indian Troops				52,600
		(13) Miscellaneous expenditure incurred regimentally on account of stores				14,270
		(14) Expenditure on annual practice, field Train and Telegraph stores and equipment				2,50,240
		Total Minor Head (i)				51,41,580
		MINOR HEAD (j)—PIONEERS—				
		Detailed heads—				
135	135	(1) Pay and Allowances (including syce, forage and other allowances) of officers with King's Commissions				13,45,560
8,159	8,159	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				22,37,330
423	423	(3) Pay and allowances (including money allowances) of followers				68,690
		(4) Money compensation in lieu of rations to Indian troops and followers				31,600
		(5) Kit and clothing allowances for Indian Troops and followers				3,39,210
		(6) Prizes for skill at arms and contract and miscellaneous allowances				72,080
		(7) Incidental expenses				25,170
		(8) Deferred pay to Indian Troops				93,900
		(9) Miscellaneous expenditure incurred regimentally on account of stores				7,710
		TOTAL MINOR HEAD (j)				42,21,250
		Carried over				4,61,39,540

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

NUMBERS			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>				
		(I) FIGHTING SERVICES— <i>contd.</i>				
		Brought forward .				4,61,39,540
		MINOR HEAD (k)—BRITISH INFANTRY—				
		Detailed heads—				
1,261	1,261	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				81,23,740
39,735	39,735	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,11,83,760
2,038	2,033	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including Civilians				5,55,150
2,798	2,802	(4) Pay and allowances (including money allowances) of followers				6,66,400
		(5) Money compensation in lieu of rations to British Troops				1,75,600
		(6) Money compensation in lieu of rations to Indian Troops and followers				43,65,890
		(7) Kit and clothing allowances for British Troops				1,32,010
		(8) Kit and clothing allowances for Indian Troops and followers				5,71,270
		(9) Prizes for skill at arms and contract and miscellaneous allowances				1,80,350
		(10) Incidental expenses				14,520
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve				20,200
		(12) Deferred pay to Indian Troops				41,600
		(13) Miscellaneous expenditure incurred regimentally on account of stores				
		TOTAL MINOR HEAD (k)				5,59,80,490
		MINOR HEAD (l)—INDIAN INFANTRY—				
		Detailed heads—				
1,409	1,400	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				1,49,24,770
93,962	93,120	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				2,52,33,000
5,738	5,860	(3) Pay and allowances (including money allowances) of followers				10,18,210
		(4) Money compensation in lieu of rations to British troops . . . . .				...
		(5) Money compensation in lieu of rations to Indian Troops and followers				3,90,800
		(6) Kit and clothing allowances for British Troops . . . . .				...
		(7) Kit and clothing allowances for Indian Troops and followers				37,88,150
		(8) Prizes for skill at arms and contract and miscellaneous allowances				9,36,710
		(9) Incidental expenses				2,39,850
		(10) Deferred pay to Indian Troops				9,25,400
		(11) Miscellaneous expenditure incurred regimentally on account of stores				61,940
		Total Minor Head (l)				4,75,18,830
		Carried over				14,96,38,860

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.				
		(I) FIGHTING SERVICES—contd.				
		Brought forward				14,96,38,800
		MINOR HEAD (m)—ROYAL TANK CORPS—				
		Detailed heads—				
100	100	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				6,95,400
1,164	1,164	(2) Pay and allowances (including messing allowance and allowances for families) of British Soldiers				16,53,270
312	312	(3) Pay and allowances (including money allowances) of followers				1,01,940
		(4) Money compensation in lieu of rations to British Troops				} 10,800
		(5) Money compensation in lieu of rations to Indian Troops and followers				
		(6) Kit and clothing allowances for British Troops				1,26,710
		(7) Kit and clothing allowances for Indian Troops and followers				2,770
		(8) Prizes for skill at arms and contract and miscellaneous allowances				25,980
		(9) Incidental expenses				8,580
		(10) Deferred pay and gratuities to British Troops on discharge or on transfer to Army Reserve				...
		(11) Miscellaneous expenditure incurred regimentally on account of stores				8,040
		Total Minor Head (m)				26,33,490
		MINOR HEAD (n)—INDIAN SIGNAL CORPS—				
		Detailed heads—				
149	149	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				11,23,100
2,218	2,218	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				32,85,280
3,286	3,287	(3) Pay and allowances (including money allowances of Indian Officers and all other ranks including Civilians)				11,57,650
733	733	(4) Pay and allowances (including money allowances) of followers				1,47,130
		(5) Money compensation in lieu of rations to British Troops				} 30,400
		(6) Money compensation in lieu of rations to Indian Troops and followers				
		(7) Kit and clothing allowances for British Troops				2,45,760
		(8) Kit and clothing allowances for Indian Troops and followers				1,50,950
		(9) Prizes for skill at arms and contract and miscellaneous allowances				57,250
		(10) Incidental expenses				27,350
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve				1,500
		(12) Deferred pay to Indian Troops				33,700
		(13) Miscellaneous expenditure incurred regimentally on account of stores				8,090
		(14) Expenditure on annual practice, field train and telegraph stores and equipment				7,500
		Total Minor Head (n)				62,75,760
		Carried over				15,85,48,110

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i>				
		(I) FIGHTING SERVICES— <i>concl'd.</i> Brought forward				15,85,48,110
		MINOR HEAD (o)—RESERVISTS. Detailed heads—				
...	...	(1) Pay and allowances of officers with King's commissions				4,50,000
...	...	(2) Pay and allowances (including messing allow- ance and allowances for families) of British soldiers				...
95265	35715	(3) Pay and allowances (including money allowances) of Indian Reservists				11,70,000
...	...	(4) Pay and allowances of Indian followers				4,000
		(5) Money compensation in lieu of rations to Indian troops				...
		(6) Kit and clothing allowances for Indian Troops				75,000
		(7) Prizes for skill at arms and contract and mis- cellaneous allowances				89,000
		(8) Incidental expenses				5,070
		(9) Miscellaneous expenditure incurred regimentally on account of stores				100
		Total Minor Head (o)				17,98,170
		Deduct—Savings due to probable reorganisation of certain units				16,08,41,280
						3,20,000
		TOTAL SUB-HEAD A (I)				16,00,21,280
		(II) MISCELLANEOUS. MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD— Detailed heads—				
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				34,250
110	110	(2) Pay and allowances (including money allowances) of Indian Officers and other ranks				43,100
61	56	(3) Pay and allowances (including money allow- ances) of Indian followers				12,100
		(4) Money compensation in lieu of rations to Indian Troops				470
		(5) Kit and clothing allowances for Indian Troops and followers				11,700
		(6) Hospital charges—pay and allowances of Medical Officers, Sub-Assistant Surgeons, Veterinary Assistants and other hospital establishments				6,540
		(7) Incidental expenses				940
		(8) Contract and Miscellaneous allowances				3,470
		(9) Deferred pay of Indian Troops				1,000
		(10) Miscellaneous expenditure incurred regimentally on account of stores				750
		(11) Conservancy charges				...
		Total Minor Head (a)				1,14,320
		MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY—				
47	47	Pay and allowances of officers with King's commissions				2,42,980
		Total Minor Head (b)				2,42,980
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON- MILITARY DEPARTMENTS.				1,79,000
		Total A (II)				5,36,300
		TOTAL SUB-HEAD A				16,05,57,580

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

EXPLANATIONS.

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

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

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

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Expenditure in England—				
(1) Payments to War Office for British Forces serving in India				1,40,00,000
(2) Discharge gratuity and deferred pay of British Troops				5,10,000
(3) Furlough allowances and pay during voyage of British Forces serving in India				15,20,000
(4) Furlough allowances: Indian Army, Regimental				28,70,000
(5) Leave pay and gratuities of temporary officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920
(6) Leave pay and gratuities of temporary British Service officers retained for service with the Indian Army
(7) National Health Insurance, Army				3,88,000
(8) Un-employment Insurance, Army				8,50,000
(9) Contributory Pensions Act, 1925				11,75,000
(10) Marriage allowances and allotments, British Troops				35,20,000
(11) Marriage allowances and allotments, Indian Army				4,50,000
(12) Bounties to British Troops for extension of service
(13) Pay of 2nd Lieutenants on appointment to the Indian Army				65,000
(14) Consolidated clothing allowances of British Troops proceeding to India				25,000
(15) Miscellaneous Army Charges				50,000
(16) Contribution to the Imperial Government in respect of Military and Political charges for Aden				25,00,000
Total England				2,79,23,000
Exchange on English Expenditure				93,07,670

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

EXPLANATIONS.

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

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

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

(2), (4), (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.

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

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

("CAPITATION RATE" UNITS.)

NUMBERS.															BUDGET ESTIMATE, 1927-28.		
1926-27.							1927-28.							Rs.			
Units.	Officers with King's Com- missions.			British other ranks.	Indian officers.	Indian other ranks.	Followers.	Units.	Officers with King's Com- missions.			British other ranks.	Indian officers.			Indian other ranks.	Followers.
	British officers.	Indian officers.	Total.					British officers.	Indian officers.	Total.							
1	14	...	14	...	24	896	58	1	14	...	14	...	24	896	58	GROSS EXPENDI- TURE. Minor Head—Indian In- fantry	5,33,680
1	14	...	14	...	24	896	58	1	14	...	14	...	24	896	58	Total Sub-Head C	5,33,680

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

EXPLANATIONS.

Sub-Head C—Indian units serving in the Colonies.—Provision for the cost of the Indian Infantry Battalion in Hong Kong is made against this Sub-head. The cost is recouped to Indian revenues on a capitation rate basis partly by funds drawn for current expenditure from the Paymaster in Hong Kong and partly from recoveries in England from the War Office (Items 3 and 5 in page 44).

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

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—INDIAN UNITS SERVING IN THE COLONIES—				
		MINOR HEAD—(a) INDIAN INFANTRY.				
		Detailed heads—				
14	14	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				1,54,080
922	922	(2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians				3,07,390
58	58	(3) Pay and allowances (including money allowances) of followers				9,960
		(4) Money compensation in lieu of rations to British Troops . . . . .				...
		(5) Money compensation in lieu of rations to Indian Troops and followers . . . . .				...
		(6) Kit and clothing allowances for British Troops . . . . .				...
		(7) Kit and clothing allowances for Indian Troops and followers				38,140
		(8) Prizes for skill at arms and contract and miscellaneous allowances				5,490
		(9) Incidental expenses				6,000
		(10) Deferred pay to Indian Troops				10,620
		(11) Miscellaneous expenditure incurred regimentally on account of stores				2,000
		Total Minor Head (a)				5,33,680
		TOTAL SUB-HEAD C.				5,33,680
		TOTAL EXPENDITURE—MAIN HEAD I				19,83,21,930

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

EXPLANATIONS.

Nil

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
			Rs.	Rs.	Rs.	Rs.
		RECEIPTS—				
		Receipts in India—				
		(1) Miscellaneous receipts				50,000
		(2) Recoveries under Widows, Orphans and Old Age Pension Contributory Act, 1925 from British Soldiers employed in Civil Department				5,000
		(3) Receipts on account of Indian units on Colonial service				4,90,000
		Total India				5,45,000
		Receipts in England—				
		(4) Consolidated clothing allowances . . . . .				...
		(5) Amount recovered from the Imperial Gov- ernment on account of Indian Regiments lent for service in the Colonies				2,20,000
		Total England				2,20,000
		Exchange on English Receipts				73,330
		Total Receipts—Main Head I				8,38,330

MAIN HEAD I.—MAINTENANCE OF THE STANDING ARMY—concl'd.

EXPLANATIONS.

Items (3) and (5).—See explanation in Page 41.

MAIN HEAD II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS										31,98,460		31,98,460
A.—(ii) ARMY EDUCATION										31,91,560	1,97,060	29,94,500
B.—INDIAN ARMY SERVICE CORPS										1,80,10,350	1,18,670	1,78,91,680
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS										27,26,920	4,00,000	23,26,920
D.—INDIAN ARMY VETERINARY CORPS										8,76,590		8,76,590
E.—INDIAN ARMY ORDNANCE CORPS										67,01,640	94,550	66,07,090
F. MEDICAL COLLEGES AND SCHOOLS										1,90,110		1,90,110
G.—CENTRAL DISPOSALS ORGANISATION										2,95,030		2,95,030
H.—MEDICAL SERVICES										1,47,45,840	3,25,000	1,44,20,840
I.—MILITARY ACCOUNTS OFFICES										91,08,490		91,08,490
J.—ECCLESIASTICAL ESTABLISHMENTS										5,17,200		5,17,200
K.—ADMINISTRATION OF CANTONMENTS										10,34,470	2,75,000	7,59,470
L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER-GENERAL OF SUPPLY										16,10,420		16,10,420
M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA										8,01,150		8,01,150
N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.										8,81,830	3,74,000	5,07,830
TOTAL INDIA										6,38,90,600	17,84,280	6,21,06,320
EXPENDITURE IN ENGLAND										40,47,000		40,47,000
EXCHANGE ON ENGLISH EXPENDITURE										13,49,000		13,49,000
TOTAL MAIN HEAD II										6,92,86,600	17,84,280	6,75,01,320

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A. (i)—EDUCATIONAL AND IN- STRUCTIONAL ESTABLISHMENTS.				
		MINOR HEAD (a)—INSPECTOR OF PHYSICAL TRAIN- ING AND COMMAND PHYSICAL TRAINING STAFFS—				
		Detailed Heads—				
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				72,840
...	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				8,980
1	9	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments				6,220
		(4) Money compensation in lieu of rations				20
		(5) Kit and clothing allowances				730
		(6) Incidental and miscellaneous expenses				2,780
		Total Minor Head (a)				91,570
		MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAIN- ING, AMBALA—				
		Detailed Heads—				
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				80,740
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				38,400
28	36	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments				13,980
		(4) Money compensation in lieu of rations				720
		(5) Kit and clothing allowances				2,120
		(6) Incidental and Miscellaneous expenses and allowances				5,420
		Total Minor Head (b)				1,41,380
		Carried over				2,32,900

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (a)—Inspector of Physical Training and Command Physical Training Staffs—

The Inspecting Staff consists of an Inspector, attached to Army Headquarters, and 3 Superintendents with Command Headquarters and their duty is to supervise the physical training of the Army.

*Minor Head (b)—*The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its object is chiefly to maintain unity, continuity and progress in physical training, and to train instructors in physical training, and its correlated subjects. The annual out-turn of students is British officers 104, British other ranks 104, Indian officers 52 and Indian other ranks 278.

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		19 5-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS— <i>contd.</i>				
		Brought forward				2,32,900
		MINOR HEAD (c) STAFF COLLEGE, QUETTA—				
		Detailed Heads—				
30	40	(1) Pay and allowances (including syce, forage and other allowances) of officer students.				4,77,770
10	10	(2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				2,28,460
6	6	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers				19,960
28	35	(4) Pay and allowances including money allowances of Indian officers and all other ranks including clerks and all other establishments				18,010
		(5) Money compensation in lieu of rations				120
		(6) Kit and clothing allowances				780
		(7) Incidental and miscellaneous expenses and allowances				66,100
		TOTAL MINOR HEAD (c)				8,11,200
		MINOR HEAD (d) SMALL ARMS SCHOOL, INDIA—				
		(i) Headquarters Staff—				
		Detailed Heads—				
2		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				48,360
2		(2) Pay and allowances of office establishment.				3,180
		TOTAL HEADQUARTERS STAFF				51,540
		(ii) Pachmarhi Wing—				
		Detailed Heads—				
18	16	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				2,22,080
32	32	(2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students				77,000
78	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				33,720
		(4) Money compensation in lieu of rations				900
		(5) Kit and clothing allowances				5,340
		(6) Incidental and miscellaneous expenses and allowances				15,550
		TOTAL PACHMARHI WING				3,54,590
		(iii) Ahmednagar Wing—				
		Detailed Heads—				
7	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				83,470
13	14	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				33,310
33	38	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments				10,810
		(4) Money compensation in lieu of rations				380
		(5) Kit and clothing allowances				2,290
		(6) Incidental and miscellaneous expenses and allowances				7,710
		TOTAL AHMEDNAGAR WING				1,37,970
		TOTAL MINOR HEAD (d)				5,44,100
		Carried over				15,88,200

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

EXPLANATIONS.

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers higher instruction in the art of war than is obtainable in a unit, and in the duties of the staff. The annual outturn of students is 50.

Minor Head (d).—The Small Arms and Machine Gun Schools have been amalgamated into Small Arms Schools, India. This will consist of (a) Headquarters Staff, (b) Pachmarhi Wing, corresponding to the Small Arms School, Hythe (England). It trains officers, warrant and non-commissioned officers, as instructors in the use of small arms, carries out when required, trials of small arms and ammunition and teaches the technical properties and tactical handling of these weapons. The total outturn of the students in the School is British officers 242, British other ranks 223, Indian officers 28, Indian other ranks 792, and (c) Ahmednagar Wing, corresponding to the Machine Gun School, Netheravon (England). Its object is to train officers, warrant and non-commissioned officers as instructors in the technique and tactical employment of machine guns. The annual outturn of students is 128 British Officers, 48 British other ranks, 66 Indian Officers and 84 Indian other ranks.

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

NUMBERS.			Accounts,	Budget	Revised	Budge
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD. A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—<i>contd.</i>				
		Brought forward				15,88,200
		MINOR HEAD (e) EQUITATION SCHOOL, SAUGOR.— Detailed heads—				
9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				1,47,720
6	7	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing allowance for students				22,110
191	202	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments and money allowances for students				49,380
		(4) Money compensation in lieu of rations				1,650
		(5) Kit and clothing allowances				1,440
		(6) Incidental and Miscellaneous expenses and allowances				23,900
		TOTAL MINOR HEAD (e)				2,46,200
		MINOR HEAD (f) SENIOR OFFICERS' SCHOOL, BELGAUM— Detailed heads—				
8	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				1,38,220
9	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				17,770
42	34	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments				12,830
		(4) Money compensation in lieu of rations				480
		(5) Kit and clothing allowances				1,780
		(6) Incidental and Miscellaneous expenses and allowances				19,680
		TOTAL MINOR HEAD (f)				1,90,760
		MINOR HEAD (g)—SCHOOL OF ARTILLERY (INDIA)— Detailed heads—				
7	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				1,25,200
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				28,180
41	43	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments				13,120
		(4) Money compensation in lieu of rations				900
		(5) Kit and clothing allowances				1,620
		(6) Incidental and miscellaneous expenses and allowances				4,600
		TOTAL MINOR HEAD (g)				1,73,620
		Carried over				21,98,780

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (e).—The Equitation School is located at Saugor. It corresponds to the Equitation School, Weedon (England) and is for training officers and non-commissioned officers of mounted branches of the Army as instructors and in sound principles of horsemanship and horsemasterhip. The annual outturn of students is British officers 80, British other ranks 38, Indian officers and Indian other ranks 64.

Minor Head (f).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). The objects of the school are to disseminate and inculcate sound tactical principles as laid down in the official training manuals, to give senior officers of all arms an opportunity of interchanging ideas as to the most approved and up to date methods in all matters connected with the training and administration of units, to give higher tactical training to senior regimental officers and to report on officers as regards their ability to conduct the training and administration of a battalion or equivalent unit. The annual outturn of the students is 80 British Officers.

Minor Head (g).—(1) The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It instructs artillery officers and non-commissioned officers in practical gunnery, practical care of equipment and train them as instructors, carries out experiments connected with gunnery problems, equipment, ammunition, etc., peculiar to India, and provides gunnery staff for the various artillery practice camps held in India. The annual out-turn of the School is British Officers 62, British other ranks 100, Indian Officers 20 and Indian other ranks 20.

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—<i>concl'd.</i>				
		Brought forward				21,98,780
		MINOR HEAD (h)—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR—				
		Detailed heads—				
6	6	(1) Pay and allowances of officers with King's Commission				76,080
48	48	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				1,02,570
12	15	(3) Pay and allowances (including money allow- ances) of Indian officers and all other ranks including clerks and other establishments				2,930
		(4) Money compensation in lieu of rations				1,000
		(5) Kit and clothing allowances				5,290
		(6) Incidental and miscellaneous expenses and allowances				6,680
		TOTAL MINOR HEAD (h)				1,94,530
		MINOR HEAD (i)—ARMY SIGNAL SCHOOL, POONA—				
		Detailed heads—				
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				79,740
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				32,000
30	37	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments				15,640
		(4) Money compensation in lieu of rations				500
		(5) Kit and clothing allowances				2,000
		(6) Incidental and miscellaneous expenses and allowances				7,000
		TOTAL MINOR HEAD (i)				1,36,880
		MINOR HEAD (j)—MISCELLANEOUS—				
		Detailed heads—				
		(1) Annual training grant				6,12,000
		(2) Grant for purchase of field firing stores				13,500
		(3) Artillery target grant				24,750
		(4) Assault-at-arms grant				9,500
4	5	(5) Pay of Surveyor Instructors at Roorkee				6,020
		(6) Instruction in signalling, etc.				...
		(7) Transportation and other charges of Sand- hurst candidates				2,500
		(8) Training of Indian Army officers at the Royal Naval College, Greenwich and Royal Air Force College, Andover				...
		TOTAL MINOR HEAD (j)				6,68,270
		TOTAL Sub-HEAD A (i)				31,98,460

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

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 conferences.

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A (ii).—ARMY EDUCATION.				
		MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF—				
		(i) <i>Army Headquarters—</i>				
		Detailed head—				
2	2	(1) Pay and allowances of establishments				6,150
		TOTAL (a) (i)				6,150
		(ii) <i>Commands—</i>				
		Detailed heads—				
4	4	(2) Pay and allowances of officers with King's Commission				76,080
8	9	(3) Pay and allowances (including messing allowance) of British soldiers				19,920
4	4	(4) Pay and allowances (including money allowances) of Indian officers and soldiers				15,380
		(5) Money compensation in lieu of rations				370
		(6) Kit and clothing allowances				1,200
		(7) Incidental and miscellaneous expenses				600
		TOTAL (a) (ii)				1,13,550
		(iii) <i>Districts—</i>				
		Detailed heads—				
11	11	(8) Pay and allowances of officers with King's Commission				1,32,450
10	10	(9) Pay and allowances (including messing allowance in lieu of rations) of British soldiers				19,330
		(10) Money compensation in lieu of rations				400
		(11) Kit and clothing allowances				1,070
		(12) Incidental and miscellaneous expenses				550
		TOTAL (a) (iii)				1,53,800
		TOTAL MINOR HEAD (a)				2,73,500
		MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACH- MENT SCHOOLS FOR BRITISH TROOPS.				
		Detailed heads—				
27	27	(1) Pay and allowances of officers with King's Commission				1,96,050
118	118	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,20,000
118	118	(3) Pay and allowances of schoolmistresses and pupil teachers				2,70,000
		(4) Money compensation in lieu of rations				1,230
		(5) Kit and clothing allowances				12,860
		(6) Educational Training grant				1,46,170
		(7) Incidental and miscellaneous expenses				8,930
		(8) Grant for conveyance of children to schools				25,300
		TOTAL MINOR HEAD (b)				10,80,540
		Carried over				13,54,040

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.		SUB-HEAD A(ii).—ARMY EDUCATION—contd.	Accounts	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		Brought forward				13,54,040
		MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.				
		Detailed heads—				
20	25	(1) Pay and allowances of schoolmasters				8,400
		(2) Educational Training grant				90,000
		(3) Incidental and miscellaneous expenses				6,520
		Total Minor Head (c)				1,04,920
		MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM.				
		(i) HEADQUARTERS—				
		Detailed heads—				
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				68,130
1	1	(2) Pay and allowances (including messing allowance) of British soldiers				1,930
7	7	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments				7,080
		(4) Money compensation in lieu of rations				170
		(5) Kit and clothing allowances				15,350
		(6) Incidental and miscellaneous expenses and allowances				
		Total (d) (i)				92,660
		(ii) BRITISH WING—				
		Detailed heads—				
5	5	(1) Pay and allowances of officers with King's Commission				64,380
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				3,850
40	22	(3) Pay and allowances of clerks and other establishment				5,770
		(4) Money compensation in lieu of rations				110
		(5) Kit and clothing allowances				
		Total (d) (ii)				74,110
		(iii) INDIAN WING—				
		Detailed heads—				
5	5	(1) Pay and allowances of officers with King's Commission				61,800
75	65	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments				51,870
		(3) Money compensation in lieu of rations				980
		(4) Kit and clothing allowances				
		Total (d) (iii)				1,14,650
		Total Minor Head (d)				2,81,420
		Carried over				17,40,380

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

Minor Head (d)—The Army School of Education, India, Belgaum, corresponds to the Education School at Shorncliffe (England). Its object is to train educational instructors for British and Indian Troops and to give British officers such instruction as is necessary to enable them to supervise the educational training of their men. In the case of the Indian Wing, the education of future troop and platoon leaders is improved with a view to assisting them to carry out their duties more efficiently in war. Courses are also held for officers, warrant officers and non-commissioned officers of the Army Educational Corps and Army Schoolmistresses with a view to adapting the organisation of educational training to the requirements of the Indian conditions. A translation section is attached to the Indian Wing of the School. It translates English Training Manuals into Urdu for the use of the Indian Army.

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27-	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A (ii)—ARMY EDUCATION— <i>contd.</i>				
		Brought forward				17,40,380
		MINOR HEAD (e) LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.				
		Detailed heads—				
2	2	(1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer				25,630
8	9	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students				24,680
27	27	(3) Pay and allowances of other instructional staff (including fees)				83,490
168	142	(4) Pay and allowances of clerks and other establishments				49,300
		(5) Money compensation in lieu of rations and cost of provisions purchased locally				89,470
		(6) Kit and clothing allowances				1,000
		(7) Incidental and miscellaneous expenses and allowances				1,13,800
		Total Minor Head (e)				3,87,370
		MINOR HEAD (f)—LAWRENCE MILITARY ASYLUM, MURREE.				
		Detailed heads—				
1	1	(1) Pay and allowances of Medical officers and Medical Establishment				5,110
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				7,740
		(3) Pay and allowances of other instructional Staff (including fees)				...
		(4) Money compensation in lieu of rations				820
		(5) Kit and clothing allowances				310
		(6) Incidental and miscellaneous expenses and allowances				...
		Total Minor Head (f)				13,980
		MINOR HEAD (g)—LAWRENCE MILITARY ASYLUM, ABU.				
		Detailed heads—				
1	1	(1) Pay and allowances of Medical officers and medical establishment				180
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				8,330
1	1	(3) Pay and allowances of other instructional staff (including fees)				5,860
		(4) Money compensation in lieu of rations				...
		(5) Kit and clothing allowances				340
		(6) Incidental and miscellaneous expenses and allowances				7,960
		Total Minor Head (g)				22,670
		Carried over				21,64,400

MAIN HEAD II.—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 540.

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

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A (ii).—ARMY EDUCATION— <i>contd.</i>				21,64,400
		Brought forward				
		MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.				
		Detailed heads—				
5	3	(1) Pay and allowances of officers with King's Commission				45,000
2	2	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				7,750
68	68	(3) Pay and allowances including (money allowance) of Indian officers and all other ranks including clerks and other establishments and messing and money allowance of students				69,500
11	16	(4) Pay and allowances of other instructional staff (including fees)				88,530
		(5) Money compensation in lieu of rations				230
		(6) Kit and clothing allowances				46,350
		(7) Incidental and miscellaneous expenses and allowances				
		Total Minor Head (h)				2,57,360
		MINOR HEAD (i)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.				
		Detailed heads—				
2	1	(1) Pay and allowances of Officers with King's Commission				10,440
44	44	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments				27,370
3	4	(3) Pay and allowances of other instructional Staff (including fees)				2,640
		(4) Money compensation in lieu of rations				16,650
		(5) Kit and clothing allowances				6,850
		(6) Incidental and miscellaneous expenses and allowances				5,680
		Total Minor Head (i)				69,630
		MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERAI.				
		Detailed heads—				
1	1	(1) Pay and allowances of Officers with King's Commission				10,800
39	41	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments				27,080
3	3	(3) Pay and allowances of other instructional Staff (including fees)				2,280
		(4) Money compensation in lieu of rations				17,030
		(5) Kit and clothing allowances				9,730
		(6) Incidental and Miscellaneous expenses and allowances				5,100
		Total Minor head (j)				72,020
		Carried over				25,63,410

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

Minor Heads (i) and (j)—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are built to accommodate 200 boys each.

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A (ii).—ARMY EDUCATION— <i>concl'd.</i>				
		Brought forward				25,63,410
		MINOR HEAD (k) MISCELLANEOUS—				
		Detailed heads—				
		(1) British Army School Scholarships				13,500
		(2) Books, Maps, Printing charges and technical equipment				35,000
		(3) Regimental munshis				60,050
		(4) Language rewards—				
		(a) for British officers and men				97,000
		(b) for Indian officers and men				29,500
		(5) Assistance to unattached list ranks towards the education of their children				10,000
		(6) Central, District, Brigade and Army Headquarters libraries				15,800
9	7	(7) Pay and allowances of officers studying in China, Japan, etc.				70,000
		(8) Fees and allowances of examiners (including allowances to official interpreters)				24,800
6	6	(9) Board of Examiners				35,000
		(10) Donations, etc., to Educational Institutions				2,37,500
		Total Minor Head (k)				6,28,150
		Total Sub-Head A (ii)				31,91,560
		Total Sub-Head A.				63,90,020

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

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

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B—INDIAN ARMY SERVICE CORPS—				
		MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPÔTS—				
		Detailed heads—				
118	118	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				18,98,550
341	344	(2) Pay and allowances of Departmental officers and British Soldiers (including messing allowance and allowances for families)				15,42,670
795	758	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store keepers and checkers				7,89,080
1,712	1,720	(4) Pay and allowances of followers				3,88,950
		(5) Temporary labour				3,94,920
		(6) Money compensation in lieu of rations to British Troops				21,510
		(7) Money compensation in lieu of rations to Indian troops and followers				27,160
		(8) Kit and clothing allowances to British Troops				23,190
		(9) Kit and clothing allowances to Indian troops and followers				15,740
		(10) Caretaking and custody				71,600
		(11) Incidental and miscellaneous expenses				1,99,770
		(12) <i>Deduct</i> —Probable savings				1,00,000
		TOTAL (a)				52,73,140
		Carried over				52,73,140

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

EXPLANATIONS.

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

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

In the Trans-Indus Area.—There are also District Supply Companies which carry out the duties mentioned above except those of maintaining Supply Depots and Sub-depots. Owing to the necessity for maintaining large depots in these areas and to provide for mobilisation requirements, it is necessary to maintain 4 Supply Depot Companies in addition to the District Supply Companies and these Supply Depot Companies carry out the duties connected with the Supply Depots which comprise the maintenance and issue of stocks including the 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. Provision is made in the Budget as follows :—

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

„ Bakeries under Head III B (a).

„ Butcheries under Head III B (b).

5. There has been a redistribution of supply establishments between supply companies, and supply depots, Embarkation Staff, Indian Army Service Corps Training School and Staffs of Commands and Districts.

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

NUMBERS.			Accounts,	Budget Estimate,	Revised	Budget Estimate,
1926-27.	1927-28		1925-26.	1926-27.	Estimate, 1926-27.	1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—I. A. S. CORPS—<i>contd.</i>				
		Brought forward				52,73,140
		MINOR HEAD (b)—I. A. S. C. RECORD OFFICE—				
		Detailed heads—				
5	5	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Civilian Officers				66,110
62	67	(2) Pay and allowances of clerks and other establishments				55,520
		(3) Incidental and miscellaneous expenses				10,800
		TOTAL MINOR HEAD (b)				1,32,430
		MINOR HEAD (c)—I. A. S. C. TRAINING SCHOOL—				
		Detailed heads—				
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				84,960
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,800
5	6	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments				3,180
		(4) Incidental and miscellaneous expenses and allowances				1,980
		Total MINOR HEAD (c)				94,920
		MINOR HEAD (d)—MILITARY FOOD LABORATORY, KASAULI—				
		Detailed heads—				
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				22,900
7	7	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				27,010
9	9	(3) Pay and allowances (including money allowances) of clerical and other Indian establishments				3,420
		(4) Compensation in lieu of rations				840
		(5) Kit and clothing allowances				13,200
		(6) Incidental and miscellaneous expenses				
		TOTAL MINOR HEAD (d)				67,370
		MINOR HEAD (e)—SCHOOL OF COOKERY—				
		Detailed heads :—				
1	1	(1) Pay and allowances of officers with King's Commission				10,440
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				14,940
5	5	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments				1,410
		(4) Money compensation in lieu of rations				40
		(5) Kit and clothing allowances				430
		(6) Incidental and miscellaneous expenses and allowances				3,000
		TOTAL MINOR HEAD (e)				30,260
		Carried over				55,98,120

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

Minor Head (d).—The Military food laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserves.

Minor Head (e).—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.

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
SUB-HEAD B.—I. A. S. CORPS— <i>contd.</i>					
Brought forward					
55,98,120					
MINOR HEAD (f)—ANIMAL TRANSPORT—					
Detailed heads—					
77	77				11,36,700
80	80				3,78,670
182	182				37,29,440
14,973	14,973				2,03,610
146	146				4,750
1,124	1,124				51,110
4,500	3,643				4,940
1,033	1,033				5,31,930
					60,100
					31,740
					80,000
TOTAL MINOR HEAD (f)					
60,52,990					
MINOR HEAD (g)—MECHANICAL TRANSPORT UNITS—					
Detailed heads—					
95	95				12,55,320
238	238				8,69,290
25	25				16,50,320
1,082	1,086				62,760
77	79				6,360
560	561				27,600
1,231	1,468				29,280
366	366				80,100
					470
					8,200
					24,470
					47,880
					40,000
TOTAL MINOR HEAD (g)					
40,22,050					
Carried over					
1,56,73,160					

MAIN HEAD II.—ADMINISTRATIVE SERVICES—*contd*

EXPLANATIONS.

Minor Head (f)—Animal Transport.—The Animal Transport consists of 33 Mule units (3 of which for Cavalry Brigades contain 219 horses each) 9 Camel units and 33 small units of bullocks. In addition there are detachments in Gilgit, and three transport depots. The latter train remount mules required for the maintenance of transport units in peace and war and are also responsible for the training of reservists.

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

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

Minor Head (g)—Mechanical Transport.—The Mechanical Transport Services at present comprise—

- (i) 8 Light Mechanical Transport Companies,
- (ii) 10 Motor Ambulance Convoys,
- (iii) 4 Mobile Repair Units,
- (iv) 2 Ford Van Sections,
- (v) Mechanical Transport Training Centre,
- (vi) " " Workshops,
- (vii) Central Mechanical Transport Stores Depot,

with necessary inspecting and administrative staff.

2. The Mobile Repair Units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to Fighting Units, *e.g.*, Tank Corps, Medium Artillery, Signals and Sappers and Miners. There are Mechanical Transport Workshops for major repairs including complete overhauls, at Bombay, Chaklala, Peshawar and Hannu; each competent to deal with all the work arising in its sector in peace time. These workshops also train Indian artificers by the employment of apprentices.

3. The training of Indian drivers is carried out at the Mechanical transport training centre at Sitapur where about 400 drivers are trained every year.

4. The Mechanical Transport Units (three Mechanical transport companies, 1 Motor ambulance convoy and 2 Ford van sections) employed in Waziristan are in full use, owing to the abnormal conditions in that area. The use of the two Mechanical transport companies at Peshawar and Quetta is restricted. Other Mechanical transport companies are in cadre and are chiefly used for the training of driver reservists and are intended for use on mobilisation.

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

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

• NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD B. — I. A. S. CORPS—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
		Brought forward				1,56,73,160
		MINOR HEAD (h) — MECHANICAL TRANSPORT TRAINING CENTRE—				
		Detailed heads :—				
200	200	(1) Pay and allowances (including messing and money allowances) of students				53,670
5	5	(2) Pay and allowances of officers with King's Commission				70,860
16	16	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers				40,180
48	48	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments				44,700
17	17	(5) Pay and allowances (including money allowances) of followers				3,920
		(6) Money compensation in lieu of rations				980
		(7) Kit and clothing allowances				15,000
		(8) Gratuities to British troops on transfer to Army Reserve				...
		(9) Deferred pay to Indian troops				100
		(10) Incidental and miscellaneous expenses and allowances				4,500
		TOTAL MINOR HEAD (h)				2,33,860
		MINOR HEAD (s) — CENTRAL MECHANICAL TRANSPORT STORES DEPOT—				
		Detailed heads—				
7	7	(1) Pay and allowances of officers with King's Commissions				78,960
14	14	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				58,270
143	143	(3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, storekeepers and artificers				2,07,270
98	98	(4) Pay and allowances of followers				19,530
		(5) Temporary labour				19,000
		(6) Money compensation in lieu of rations				...
		(7) Kit and clothing allowances				3,170
		(8) Gratuities to British troops on transfer to Army Reserve				...
		(9) Deferred pay to Indian troops				...
		(10) Incidental and miscellaneous expenses				17,000
		TOTAL MINOR HEAD (s)				4,03,200
		Carried over				1,63,10,220

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (h).—At the Mechanical transport training centre which is at Sitapur, junior officers and non-commissioned officers are trained in the duties of the mechanical transport corps.

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

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

NUMBERS.			Accounts,	Budget	Revised,	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—I. A. S. CORPS—<i>conold.</i>				
		Brought forward				1,63,10,220
		MINOR HEAD (j) — TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT—				
		Detailed heads —				
7	7	(1) Pay and allowances of officers with King's Commissions				1,04,820
29	31	(2) Pay and allowances (including money allowances) of clerical and other Indian establishments				27,770
		(3) Compensation in lieu of rations				40
		(4) Kit and clothing allowances				980
		(5) Gratuities to British troops on transfer to Army Reserve				...
		(6) Deferred pay to Indian troops				...
		(7) Incidental and miscellaneous expenses				7,460
		TOTAL MINOR HEAD (j)				1,41,050
		MINOR HEAD (k)—MECHANICAL TRANSPORT WORKSHOPS—				
		Detailed heads :—				
17	17	(1) Pay and allowances of officers with King's Commissions				2,42,760
119	119	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks				3,23,840
52	52	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks				41,190
482	482	(4) Pay and allowances of Indian artificers				6,65,950
279	279	(5) Pay and allowances of clerical and menial establishments				1,56,800
		(6) Temporary labour				65,000
		(7) Compensation in lieu of rations				2,120
		(8) Kit and clothing allowances				36,700
		(9) Gratuities to British troops on transfer to Army Reserve				...
		(10) Deferred pay to Indian troops				...
		(11) Incidental and miscellaneous expenses				24,720
		TOTAL MINOR HEAD (k)				15,59,080
		TOTAL SUB-HEAD B.				1,80,10,350

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (j).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspect 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.

Minor Head (k).—Base Mechanical Transport Workshops.—See explanation against Minor head (g).

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.			Accounts.	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.				
		MINOR HEAD (a) (i)—REMOUNT DEPOTS—				
		Detailed heads—				
19	18	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				2,91,500
27	27	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				1,29,830
196	196	(3) Pay and allowances (including money allowance) of Remount squadron				57,840
		(4) Pay and allowances of stable and other establishments				3,73,660
		(5) Pay of temporary establishments including daily labour				2,68,770
2,426	208	(6) Pay and allowances of clerical and menial establishments				38,680
	75	(7) Money compensation in lieu of rations				2,650
		(8) Kit and clothing allowances				15,700
		(9) Cattle gear and miscellaneous stores purchased by Depots				1,32,300
		(10) Repairs to Kachha buildings, road, drains, etc.				66,050
		(11) Incidental and miscellaneous expenses				20,710
		TOTAL MINOR HEAD (a) (i)				13,97,690
		MINOR HEAD (a) (ii)—CULTIVATION FARMS—				
		Detailed heads:—				
32	32	(12) Pay and allowances of cattle and farm establishment				10,170
		(13) Pay of temporary establishments including daily labour				4,97,170
		(14) Incidental and Miscellaneous expenses				56,000
		TOTAL MINOR HEAD (a) (ii)				5,63,340
		TOTAL MINOR HEAD (a)				19,61,030
		MINOR HEAD (b)—HORSE, MULE AND DONKEY BREEDING OPERATIONS—				
		Detailed heads—				
15	18	(15) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				2,58,830
991	1,195	(16) Pay and allowances of clerical and other subordinate establishments				3,37,180
		(17) Feed of animals				89,930
		(18) Incidental and miscellaneous expenses				79,950
		TOTAL MINOR HEAD (b)				7,65,890
		TOTAL SUB-HEAD C.				27,26,920

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

EXPLANATIONS.

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

2. The Army Remount Department maintains 310 horses and 248 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the army. About 100 full grown horses and 1,100 mules are purchased yearly from private breeders in India. In addition, a large number of young stock is purchased and reared in the stock depots at Mona and Sargodha (Punjab) for issue to the army when full grown. The authorised establishment of young stock in these depots is 3,700 horses and 2,800 mules.

3. As the full requirements of the army (about 3,150 horses and 2,550 mules) cannot be met from the above source, about 2,200 horses and 250 Ordnance mules are imported from overseas and 300 mules are purchased at Kalimpong.

4. There are three remount depots (Ahmednagar, Saharanpur and Babugarh) at which imported horses are acclimatized before issue to the army. The present authorised complement of animals maintained in these remount depots is 2,483 horses and 400 mules.

The decrease in the number against Serial No. (1) is due to transfer of the pay and allowances of 1 officer to Minor Head (b) Horse, Mule and Donkey Breeding Operations, (Serial No. 15).

The increase of 3 against Serial No. (15) is due to (i) transfer of pay and allowances of 1 officer from Minor Head (a) Remount Depots, and (ii) provision for the seconding of 15 officers instead of 13 as in the current year's Budget.

Against Serial Nos. (4), (5), (6) and (16) there is a net increase in numbers of 196.

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.			Accounts,	Budget	Revised,	Budget
27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD D.—INDIAN ARMY VETERINARY CORPS.				
		MINOR HEAD (a)—VETERINARY HOSPITALS—				
		(i) India Proper and Burma—				
		Detailed heads:—				
33	33	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				4,34,150
4	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				13,290
742	742	(3) Pay and allowances (including money allowance) of Indian officers and all other ranks including veterinary assistant surgeons and clerks				3,04,660
87	87	(4) Pay and allowances of followers				17,400
		(5) Money compensation in lieu of rations				1,700
		(6) Kit and clothing allowances				30,120
		(7) Incidental and miscellaneous expenses				22,310
		TOTAL MINOR HEAD (a)				8,23,680
		MINOR HEAD (b)—ARMY VETERINARY SCHOOLS—				
		Detailed heads—				
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				39,710
1	1	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				4,480
2	2	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments				1,190
		(4) Money compensation in lieu of rations				110
		(5) Kit and clothing allowances				750
		(6) Incidental and miscellaneous expenses and allowances				
		TOTAL MINOR HEAD (b)				46,240
		MINOR HEAD (c)—VETERINARY RECORD OFFICE—				
		Detailed heads—				
3	3	(1) Pay and allowances of officers with King's Commissions				1,200
		(2) Pay and allowances of clerks and other establishments				4,120
		(3) Incidental and miscellaneous expenses				1,400
		TOTAL MINOR HEAD (c)				6,720
		TOTAL SUB-HEAD D				8,76,590

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (a)—Veterinary Hospitals.—The Indian Army Veterinary Corps is responsible for the welfare of the animals of the Army, including those of the Remount Depots, about 76,000 in number. The organisation consists of 29 veterinary hospitals, class I, 20 veterinary hospitals, class II, 28 branch veterinary hospitals and 9 veterinary sick lines. All cases of sickness, with the exception of very minor ones, are treated in the veterinary hospitals. The percentage of animals treated in veterinary hospitals is 2·5 in the case of horses, 1·5 in the case of ponies and mules, 3 in the case of camels and 1 in the case of bullocks.

2. The establishment of British other ranks (Serial No. 2) is being gradually reduced by retirements, etc. They will not be replaced.

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

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.

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised, Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.				
		MINOR HEAD (a)—ARSENALS, ORDNANCE DEPÔTS AND CLOTHING DEPOTS—				
		Detailed heads—				
41	39	(1) Pay and allowances of officers with King's Commissions				5,89,380
183	490	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)				23,33,190
172	77	(3) Pay and allowances of Artificers (British and Indian)				75,580
1,721	1,790	(4) Pay and allowances (including money allowances) of Indian officers and Indian ranks etc. (including teaching staff)				3,96,310
574	577	(5) Pay and allowances of clerical and menial establishments				4,92,910
		(6) Temporary labour (including temporary supervising and clerical establishment and Miscellaneous labour) :—				
		(i) Store Sections, etc.				11,35,830
		(ii) Workshops				10,46,210
		(iii) Introduction of new stores				
		(iv) Experiments and tests				
		(v) Fitting up in Arsenals, Ordnance and Clothing Depots . . . . .				...
		(vi) Repairs to and replacement of plant and machinery				
		(7) Money compensation in lieu of rations				11,200
		(8) Kit and clothing allowances				86,080
		(9) Caretaking and custody				31,400
26	42	(10) Incidental and miscellaneous allowances and expenses				1,61,550
		(11) Lump provision for carrying out proposals of the Committee for provision of Ordnance Stores				4,95,000
						68,54,640
		<i>Deduct—Probable savings for shortages in establish- ments</i>				2,00,000
		TOTAL MINOR HEAD (a)				66,54,640
		MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUC- TION—				
		Detailed heads—				
1		(1) Pay and allowances of officers with King's Commissions				15,000
3		(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)				21,000
1		(3) Pay and allowances (including money allowances) of Indian officers and Indian ranks				5,000
2		(4) Pay and allowances of clerical and menial establishments				
		(5) Money Compensation in lieu of rations . . . . .				...
		(6) Kit and clothing allowances . . . . .				...
		(7) Incidental and miscellaneous allowances and expenses				6,000
		TOTAL MINOR HEAD (b)				47,000
		TOTAL SUB-HEAD E.—I. A. O. C.*				67,01,640

* This is exclusive of the cost of I. A. O. C. establishments employed at A. H. Q. and at Command and District Headquarters which amounts to Rs. 4,39,400 and Rs. 3,14,263 and is provided under Head IV A (f) Quartermaster General's Branch and Head IV, B. and C.—Command and District Headquarters respectively.

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

EXPLANATIONS.

Minor Head (a) Arsenal, Ordnance Depôts & Clothing Depôts.—

Arsenal and Ordnance Depôts.—There are at present 7 arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Madras, Rangoon & Allahabad & 6 ordnance depôts at Fort William, Bombay, Agra, Karachi, Lahore and Cawnpore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Equipment and Ordnance Stores, under the Quartermaster General. The functions of the organisation are the purchase, storage and issue to troops in their respective areas, of all equipment & ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. Equipment and stores stocked at arsenals and ordnance depôts are obtained from ordnance factories in India, by purchase in England, and by purchase in India, either through the agency of the Director of Contracts or the India Stores Department or by Chief Ordnance Officers locally, from allotments placed at the disposal of the Director of Equipment and Ordnance Stores for the purpose. The Ordnance Depôt, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by contract from local firms. To each arsenal is attached a workshop where minor repairs to stores and manufacture on a small scale are carried out.

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

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

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

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.				
		MINOR HEAD—COST OF EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS—				
		Detailed heads—				
12	12	(1) Pay and allowances of instructional staff				16,350
		(2) Pay and allowances (including messing and money allowances) of pupils				(310) 52,380
		(3) Kit and clothing allowances				6,090
		(4) Capitation payment to Provincial Governments				90,510
		(5) Incidental and miscellaneous expenses and allowances				24,780
		TOTAL SUB-HEAD—F.				1,90,110
		SUB-HEAD G.—CENTRAL DISPOSALS ORGANISATION.				
		Minor heads—				
		1. Pay and allowances of permanent staff—				
		(a) Officers commissioned or gazetted—				
3		(i) British				59,020
...		(ii) Indian . . . . .				...
46		(b) Non-gazetted staff, British soldiers, etc.				66,070
		(c) Kit, clothing and food allowances . . . . .				...
		2. Administration Charges—				
		(a) Incidental and miscellaneous expenses				1,12,040
		3. Pay and allowances of temporary staff including all temporary labour				62,240
		4. Miscellaneous—				
		(a) Loss of Cash . . . . .				...
		(b) Other Miscellaneous charges				660
		5. Deduct—				
		(a) Miscellaneous receipts				5,000
		TOTAL SUB-HEAD—G				2,95,090

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Sub-Head F.—The provision represents the cost of educating and training military pupils in the Medical Colleges at Calcutta and Madras, and in the Medical Schools at Royapuram (Madras), Agra and Amritsar before appointment as Military Assistant Surgeons or Military Sub-Assistant Surgeons.

Sub-Head G.—Central Disposals Organisation.—The Central Disposals Organisation has been formed in July 1928 partly at Army Headquarters and partly at Dum Dum near Calcutta to control and arrange for the utilisation, where possible, and otherwise, the disposal of waste material such as expended ammunition, part worn or worn-out tools, arms and other equipment, manufacture waste, obsolete stores and material and those surplus to the requirements of the Army in India.

The Central Organisation consists of :—

(1) Headquarters organisation and (2) a central Dumping station temporarily located at Dum Dum and is controlled by the Director of Contracts under the Master General of Supply.

2. The Headquarters organisation is responsible for :—

- (a) Collecting and correlating information relative to all excess stock and normal wastes and surplus available in Arsenals and Depots, Ordnance and Clothing Factories and other Army formations which accumulate large surplus ;
- (b) investigating the possibility of such stores and materials being utilised by other Government Departments, civil or military ;
- (c) advising or directing sales at the establishments concerned, or at other places, or by means of transfer to the central Dumping station at Dum Dum as may be most advantageous.

3. The functions of the Dump at Dum Dum are :—

- (a) to receive and bring on charge all stores sent in from Arsenals and other establishments.
- (b) to keep proper custody of these stocks.
- (c) to sort by condition and keep Headquarters informed of the quantities received.
- (d) to arrange auction or other sales under directions from Headquarters.
- (e) to pack and despatch stores from stocks as directed by Headquarters.

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—MEDICAL SERVICES.						
508	508	1. Pay and allowances (including syce, forage and other allowances) of officers				78,67,970
450	450	2. Pay and allowances (including messing allowance and allowance for families) of Royal Army Medical Corps and Army Dental Corps other ranks				6,62,120
1,042	1,018	3. Pay and allowances of Assistant Surgeons (including money allowances)				22,92,810
310	307	4. Pay and allowances of nurses and matrons				10,16,070
		5. Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)				1,31,090
11,178	10,726*	6. Pay and allowances of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps				19,72,860
		7. Money compensation in lieu of rations, British Troops				5,550
		8. Do. do. Indian Troops				3,500
		9. Kit and Clothing allowances, British Troops				47,930
		10. Do. do. Indian Troops				3,16,420
		11. Incidental and miscellaneous expenses				3,99,050
		12. Contract and Miscellaneous allowances				14,000
		13. Convalescent Homes for officers				16,470
TOTAL SUB-HEAD H						1,47,45,840

* Includes 78 civilian clerks and storekeepers.

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1926-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—MEDICAL SERVICES.						
(i) <i>Under the control of the Adjutant General in India.</i>						
MINOR HEAD (a)—BRITISH MILITARY HOSPITALS—						
Detailed heads—						
231		(1) Pay and allowances (including syce, forage and other allowances) of officers				30,58,280
443		(2) Pay and allowances including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks				6,47,770
319		(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowance)				13,31,510
250		(4) Pay and allowances of nurses and matrons				8,57,920
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)				78,030
		(6) Pay and allowances of Indian subordinate personnel (Indian Hospital Corps)				..
		(7) Money compensation in lieu of rations to British Troops				4,740
		(8) Kit and clothing allowances to British Troops				47,180
		(9) Incidental and miscellaneous expenses (including washing of clothing and bedding)				2,28,170
TOTAL MINOR HEAD (a)						71,54,200
MINOR HEAD (b)—INDIAN MILITARY HOSPITALS—						
Detailed heads—						
264		(1) Pay and allowances (including syce, forage and other allowances) of officers				37,27,770
...		(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. ranks				...
691		(3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)				9,21,190
57		(4) Pay and allowances of nurses				1,58,150
		(5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)				49,180
		(6) Pay and allowances of Indian subordinate personnel (Indian Hospital Corps)				...
		(7) Money compensation in lieu of rations to British Troops				360
		(8) Money compensation in lieu of rations to Indian Troops				3,090
		(9) Kit and clothing allowances to Indian Troops				32,650
		(10) Incidental and miscellaneous expenses (including washing of clothing and bedding)				1,57,360
TOTAL MINOR HEAD (b)						50,49,750
Carried over						1,22,03,950

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD H.—MEDICAL SERVICES— <i>concl'd.</i> Brought forward				Rs. 1,22,03,950
		(i) <i>Under the control of Adjutant General in India.</i> MINOR HEAD (c)—STATION STAFF DISPENSARIES— Detailed Heads—				
3		(1) Pay and allowances of officers				45,120
2		(2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowance)				8,120
		(3) Pay and allowances of Indian subordinate per- sonnel (other than I. H. C.)				520
		(4) Money compensation in lieu of rations to Indian Troops				70
		(5) Kit and clothing allowances				50
		(6) Incidental and miscellaneous expenses				130
		TOTAL MINOR HEAD (c)				54,010
		MINOR HEAD (d)—CENTRAL DERMATOLOGICAL LABO- RATORY— Detailed Head—				
1		(1) Pay and allowances of officers				18,780
		(2) Pay and allowances (including messing allow- ance and allowances for families) of R. A. M. C. other ranks				...
1		(3) Pay and allowances of Assistant Surgeons				4,630
		(4) Pay and allowances of Indian subordinate personnel (other than I. H. C.)				2,760
		(5) Money compensation in lieu of rations				...
		(6) Kit and clothing allowances				...
		(7) Incidental and miscellaneous expenses				1,780
		TOTAL MINOR HEAD (d)				27,950
		MINOR HEAD (e)—INDIAN HOSPITAL CORPS AND HEAD- QUARTERS, No. 31st COMPANY R. A. M. C.— Detailed Heads—				
9		(1) Pay and allowances (including syce, forage and other allowances) of officers				1,18,020
7		(2) Pay and allowances (including messing allow- ance and allowances for families) of R. A. M. C. ranks				14,350
5		(3) Pay and allowances of Assistant Surgeon				27,360
10,728*		(4) Pay and allowances (including money allowance) of Indian officers, other ranks, followers and reservists of the I. H. C.				19,72,860
		(5) Money compensation in lieu of rations to British troops				450
		(6) Money compensation in lieu of rations to Indian troops and followers				340
		(7) Kit and clothing allowances to B. T.				750
		(8) Kit and clothing allowances to Indian troops and followers				2,83,720
		(9) Incidental expenses				11,610
		(10) Contract and miscellaneous allowances				14,000
		(11) Miscellaneous expenditure incurred regi- mentally on account of stores				...
		TOTAL MINOR HEAD (e)				24,43,460
		TOTAL SUB-HEAD H. (i)				1,47,29,370
		(ii) <i>Under the control of the Army Department.</i> MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS—Detailed Head—				
		(1) Expenditure in connection with convalescent Homes				16,470
		TOTAL SUB-HEAD (ii)				16,470
		TOTAL SUB-HEAD H				1,47,45,840

* Including 78 Civilian Hospital clerks and storekeepers.

MAIN HEAD II.—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. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Corps is at present divided into 10 companies, which are located at Peshawar, Rawalpindi, Lahore, Quetta, Poona, Secunderabad, Meerut and Lucknow. The reorganization of this Corps on a 5-company basis is under consideration. The hospitals are classified according to the strength of the garrison at each station. At present there are 23 hospitals first class, 25 second class, 47 third class, 36 fourth class and 39 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The percentages of sick treated in these hospitals are roughly 3·5 per cent. of the establishment in the case of British troops, 2 per cent. in the case of Indian troops and 1 per cent. in the case of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the I. H. C. Companies are 243 Royal Army Medical Corps officers, 352 Indian Medical Service officers 18 dental officers, 414 R. A. M. C. other ranks, 36 dental mechanics, 267 nurses, 40 matrons, 335 assistant surgeons, 683 sub-assistant surgeons, 9,326 Indian Hospital Corps personnel and 1,400 reservists. In addition 117 M. T. drivers for running the motor ambulances and other miscellaneous establishments (e.g., ayahs, female sweepers, X-Ray mechanics, etc.) are also maintained.

For purposes of administrative convenience, the provision for all I. H. C. personnel has been made during 192-728 under the minor head (c) irrespective of whether they are actually employed with the hospitals or not.

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—				
		<i>Under control of Military Accountant-General.</i>				
		MINOR HEAD (a)—MILITARY ACCOUNTANT GENERAL—				
		Detailed Heads—				
7	7	(1) Pay and allowances of gazetted superior and subordinate service officers				1,25,630
143	143	(2) Pay and allowances of accountants, clerks and menial establishments				3,74,000
		(3) Pay and allowances of temporary establishments				3,00,000
		(4) Incidental and miscellaneous contingent charges				30,500
		(5) <i>Deduct</i> —Amount recoverable from His Majesty's Government on account of Foreign Claims Section				48,000
		TOTAL MINOR HEAD (a)				7,82,130
		MINOR HEAD (b)—COMMAND, DISTRICT AND BRIGADE OFFICES—				
		Detailed Heads—				
121	122	(1) Pay and allowances of gazetted superior and subordinate service officers				12,59,090
3478	3478	(2) Pay and allowances of accountants, clerks and menial establishments				58,13,940
		(3) Incidental and miscellaneous contingent charges				4,20,000
		(4) Pension payments				1,67,570
		(5) Officers in charge, Military Treasure Chests				23,560
		(6) <i>Deduct</i> —Percentage charges on account of services rendered by Military Engineer Services to other Departments				1,35,000
		(7) Percentage charges on account of services rendered by Military Accounts Department to Foreign and Political Department . . . . .				...
		(8) <i>Deduct</i> —Charges recoverable from His Majesty's Imperial Government				1,00,000
		TOTAL MINOR HEAD (b)				74,49,160
		MINOR HEAD (c)—ARMY FACTORY ACCOUNTS—				
		Detailed Heads—				
14	13	(1) Pay and allowances of gazetted superior and subordinate service officers				1,35,000
531	514	(2) Pay and allowances of accountants, clerks and menial establishments				7,17,200
		(3) Incidental and miscellaneous contingent charges				25,000
		TOTAL MINOR HEAD (c)				8,77,200
		TOTAL SUB-HEAD I				91,08,490

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 59 officers including Military Officers, borne on the supernumerary list, European Civilians and Indian Civilians, latest and future recruitments being confined almost entirely to the last mentioned class.

2. The present organisation is as follows:—

- (1) At the head of the Department, there is a Military Accountant General whose functions are:—
 - (i) To administer the department, under the control of the Financial Adviser, Military Finance.
 - (ii) To organise the arrangements for the disbursement of pay to officers and men of the Army.
 - (iii) To maintain a record of military expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
 - (iv) To examine all general questions of accounting and audit.
 - (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas (e.g., Iraq,) and of stores supplied to overseas garrisons; as well as all work connected with the claims of His Majesty's Government arising out of the employment of British troops in India, etc.
 - (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.

He is required to inspect every year, either personally or by a Deputy, one of the four offices of Command Controllers and in addition one of the four offices which are not under a Command Controller, viz., those of the Controllers of Army Factory Accounts, Royal Air Force Accounts, Royal Indian Marine and Burma District.

- (2) At the Headquarters of each of the four Army Commands, there is a Command Controller. This officer is the Controller of Accounts for the military district in which the Command Headquarters are located. He is, in addition, the chief authority for accounts, and for internal audit in the Command; and he also acts as financial adviser to the General Officer Commanding-in-Chief of the Command, and assists that officer in the preparation of all estimates and furnishes him regularly with such statistics relating to accounts as he may require for controlling expenditure against grants placed at his disposal.
- (3) There is a Controller of Military Accounts for each of the 14 military districts and for the independent Allahabad Brigade. Of these 15 Controllers, 4 are also Command Controllers as stated against (2). The Controller for Rawalpindi District deals also with the accounts of Kohat District, the Controller for the Baluchistan District the accounts of the Zhob area, and the Controller for United Provinces District deals with the accounts of Delhi Brigade. The Controller for the Presidency and Assam District also deals with railway charges and with the accounts of military passage and service funds. The Controller for the Lahore District has a Branch Office at Simla for dealing with the purchases made by the Director of Contracts. Certain changes in the above organisation are, however, anticipated owing to the centralization of audit in Command Controllers' offices.
- (4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Marine Accounts. (Pages 88, 175 and 189). The first named officer deals with the accounts (including the cost accounts) of Army Ordnance Factories and of Clothing Factories and Depôts, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories.

3. The cardinal principles of the existing system of accounts are:—

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

4. The introduction of the modified system of Army accounting from 1st September 1926 has resulted in some saving in establishment charges and further reduction in charges is expected on account of the concession of voluntary retirement sanctioned recently for the men of the Military Accounts Department. The proposals regarding the partial centralization of audit in Commands and certain other changes in accounting procedure now under consideration when they materialize, will, it is hoped, reduce expenditure in the Military Accounts Department to some extent.

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD J.—ECCLESIASTICAL ESTABLISH- MENTS—	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (a)—PRESBYTERIAN CHURCH—				
		Detailed Heads—				
8	8	(1) Pay and allowances of Presbyterian Chap- lains including Capitation allowances to Presbyterian Ministers				75,080
		(2) Incidental expenses				5,440
		TOTAL MINOR HEAD (a)				80,520
		MINOR HEAD (b)—CHURCH OF ROME—				
		Detailed Heads—				
		(1) Pay and allowances (including horse allow- ance) of Chaplains				2,80,880
		(2) Incidental expenses				21,810
		TOTAL MINOR HEAD (b)				3,02,690
		MINOR HEAD (c)—WESLEYAN CHURCH—				
		Detailed Heads—				
		(1) Pay and allowances (including horse allow- ance) of Chaplains				82,200
		(2) Incidental expenses				42,320
		TOTAL MINOR HEAD (c)				1,24,520
		MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES—				
		Detailed Heads—				
		(1) Pay and allowances (including horse allow- ance) of Chaplains				6,360
		(2) Incidental expenses				3,110
		TOTAL MINOR HEAD (d)				9,470
		TOTAL SUB-HEAD J.				5,17,200

MAIN HEAD II.—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.

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS—	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (a)—CANTONMENTS DEPARTMENT—				
		Detailed Heads :—				
43	44	(1) Pay and allowances of officers				7,38,500
6	...	(2) Pay and allowances of clerks and other subordinate establishments				17,400
		(3) Incidental and miscellaneous expenses				1,600
		TOTAL MINOR HEAD (a)				7,57,500
		MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS				1,26,970
		MINOR HEAD (c) EXPENDITURE BY MILITARY ESTATE OFFICERS ON ACCOUNT OF GOVERNMENT LANDS—				
		Detailed Heads—				
		(i) Pay and allowances of clerks and other establishments				95,000
		(ii) Incidental and miscellaneous expenses				55,000
		TOTAL MINOR HEAD (c)				1,50,000
		TOTAL SUB-HEAD K				10,34,470

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

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

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER M. G. S.—				
		MINOR HEAD (a) (i)—GRAIN CRUSHING DEPÔTS—				
		Detailed heads—				
		REVENUE ACCOUNT.				
16	—	(1) Working expenses of Depots				2,72,500
		(2) <i>Deduct</i> —Receipts from sale of miscellaneous articles charged to Revenue				500
						2,72,000
		CAPITAL ACCOUNT.				
		(3) Land, buildings and plant				1,50,000
		(4) <i>Deduct</i> —Sale proceeds of articles charged to Capital Account				10,000
		Total Minor Head (a) (i)				4,12,000
		MINOR HEAD (a) (ii)—CONTROLLED FLOUR MILLS—				
		Detailed heads—				
8	8	(1) Pay and allowances of supervising establish- ment				13,000
		(3) Miscellaneous				1,200
		Total (a) (ii)				14,200
		Total Minor Head (a)				4,26,200
		Carried over				4,26,200

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

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

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER M. G. S.—<i>concl'd.</i>				
		Brought forward				4,26,200
		MINOR HEAD (b)—INSPECTORS OF LETHAL WEAPONS AND GENERAL STORES—				
		Detailed heads—				
		Pay and allowances of permanent staff—				
19	20	1. Pay and allowance of officers commissioned or gazetted				3,00,000
70	71	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates .				4,69,330
105	103	3. Pay and allowances of clerical and other Indian establishments including M. T. personnel				83,660
		4. Kit, clothing and food allowances				7,740
		Administration charges—				
		5. Incidental and miscellaneous expenses				31,120
		6. Conservancy charges				5,800
6	6	7. Pay and allowances of police guards				1,190
		Labour—				
		8. Temporary supervising draftsman and menial establishment				55,940
		9. Artisans and workmen				1,99,440
		Total Minor Head (b)				11,54,220
		MINOR HEAD (c)—MISCELLANEOUS—				
		Detailed heads—				
		Payments for services rendered by the Government Test House, Alipore				30,000
		Total Minor Head (c)				30,000
		TOTAL SUB-HEAD L.				16,10,420

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

EXPLANATIONS.

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

2. Provision for the Inspector of Clothing Stores, Shahjahanpur, and for the Inspectorate of Clothing Stores, Madras, has been transferred to this head from Army Clothing Factories at Shahjahanpur and Madras, respectively, and provision has also been made for the transfer of other inspection work from Quartermaster General to Master General of Supply.

3. The explanation of variations in numbers is as follows :—

Item (1).—Increase due to inclusion of the appointment of Inspector of Army Boots ordinarily held by a commissioned officer under this item instead of under item (2).

Item (2).—Increase due to provision for an additional Sergeant-Major and an additional Civil Chief Master Armourer partly counterbalanced by transfer of the appointment of Inspector of Army Boots from this item to item (1).

Item (3).—Reduction due to two temporary Assistant Examiners having been appointed in lieu of permanent ones.

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA.				
		MINOR HEAD (a)—GOVERNOR GENERAL'S BAND—				
		Detailed heads—				
28	28	1. Pay and allowances (including messing allow- ance and allowance for families) of British soldiers				64,100
6	6	2. Pay and allowances (including money allow- ance) of followers				1,020
		3. Money compensation in lieu of rations to British troops				...
		4. Kit and clothing allowances for British troops				4,540
		5. Incidental expenses				1,000
		6. Miscellaneous allowances				3,500
		7. Miscellaneous expenditure incurred regimentally on account of stores				...
		Total Minor Head (a)				74,160
		MINOR HEAD (b)—RECRUITING STAFF—				
		Detailed heads—				
29	9	1. Pay and allowances (including syce, forage and other allowances) of officers with King's com- missions				1,97,370
126	126	2. Pay and allowances (including money allow- ance) of Indian soldiers and other establish- ments				61,620
		3. Compensation in lieu of rations				2,730
		4. Kit and clothing allowances				1,700
		5. Incidental and miscellaneous expenses				61,900
		6. Conservancy charges				...
		Deduct—Amount recoverable from His Majesty's Government				4,070
		Total Minor Head (b)				3,21,250
		MINOR HEAD (c)—HILL SANITARIA AND DEPOTS—				
		Detailed heads—				
10	11	1. Pay and allowance (including syce, forage and other allowances) of officers with King's Com- mission				2,00,000
677	677	2. Pay and allowances (including messing allow- ance and allowance for families) of British soldiers				
		3. Pay and allowances of clerks and other establishments				
		4. Compensation in lieu of rations				
		5. Kit and clothing allowances				
		6. Incidental and miscellaneous expenses				
		Total Minor Head (c)				2,00,000
		Carried over				5,95,410

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

EXPLANATIONS.

Minor Head (b)—Recruiting Staff.—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. This organisation consists of 9 recruiting officers and 17 assistant recruiting officers (unseconded) for the whole year, 3 assistant recruiting officers (unseconded) for the recruiting season only, at the various recruiting centres (*viz.*, Peshawar, Rawalpindi, Lahore, Jullundur, Delhi, Lucknow, Ajmer, Gorakhpur, Poona, Ghoom, and Burma) and 88 Indian recruiters. The clerical staff consists of 38 men.

2. As a certain number of recruits secured by the recruiting staff is required for overseas garrisons, a proportionate share of the cost calculated at 1½ per cent as against 4 per cent. adopted for the current year is recovered from His Majesty's Government.

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

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

NUMBERS.			Accounts, 1926-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA— <i>concl'd.</i>				
		Brought forward				5,95,410
		MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS—				
		Detailed heads—				
1	1	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission				22,450
16	18	2. Pay and allowances (including messing allow- ance and allowance for families) of British soldiers				56,670
16	18	3. Pay and allowances of clerical and menial establishments				2,920
		4. Kit and clothing allowances for British troops				1,380
		5. Money compensation in lieu of rations to British soldiers				300
		6. Incidental and miscellaneous expenses				17,400
		Total Minor Head (d)				1,01,120
		MINOR HEAD (e)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—				
		Detailed heads—				
357	340	1. Pay and allowances (including money allow- ances) of Indian religious teachers				1,04,620
		2. Other charges . . . . .				...
		Total Minor Head (e)				1,04,620
		Total Sub-Head M				8,01,150
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.—				
5	5	(a) Military Attachés at Meshed, Kabul and Assistant Military Attaché at Tehran				66,830
		(b) Contribution for maintenance of the special Frontier Section of the Survey of India				45,000
		(c) Net cost to the Army for strategic com- munications required on the N.-W. Fron- tier				46,000
		(d) Special Emergency Grant				2,00,000
		(e) Anti-gas School				1,50,000
		(f) Expenditure on making good deficiencies in signal equipment and other signal requirements				3,74,000
		Total Sub-Head N.				8,81,830
		Total India				6,38,90,060

MAIN HEAD II.—ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

Minor Head (d).—Military Prisons and Detention Barracks.—Budget, 1927-28, provides for a reduction in the Prisons staff.

Minor Head (e).—Indian Religious Teachers in Indian units.—There is a decrease in the number of teachers.

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

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

NUMBERS.		Accounts, 1926-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN ENGLAND —					
	(1) Educational and Instructional charges				6,00,000
	(2) Furlough allowances—Indian Army Service Corps.				4,50,000
	(3) Furlough allowances—Royal Army Service Corps .				60,000
	(4) Stores for India—Remount				46,000
	(5) Veterinary—Furlough allowances and miscellaneous expenditure				31,000
	(6) Arsenal—Furlough allowances and miscellaneous expenditure				3,05,000
	(7) Pay and allowances of Lieutenants on appointment to the Indian Medical Service . . . . .				...
	(8) Hospitals—Furlough allowances and miscellaneous expenditure				10,00,000
	(9) Sterling Overseas pay				2,00,000
	(10) Leave and deputation salaries, etc.				13,00,000
	(11) Final pay and travelling expenses of civilians employed in the Army Department, including Ordnance Factories in India, etc.				55,000
TOTAL ENGLAND					40,47,000
EXCHANGE ON ENGLISH EXPENDITURE					13,49,000
TOTAL EXPENDITURE—MAIN HEAD II					6,92,86,060

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

NUMBERS. 1926-27. | 1927-28.	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
Sub-Head A(ii)—Army Education—				
(1) Receipts of Educational institutions—				
				16,960
				60,000
				1,10,500
				8,500
				100
				1,000
				1,97,060
				1,97,060
Sub-Head B—Indian Army Service Corps—				
				8,850
				1,09,820
				1,18,670
Sub-Head C—Remount Depots and Breeding Operations—				
				4,00,000
Sub-Head D—Indian Army Veterinary Corps—				
				...
Sub-Head E—Indian Army Ordnance Corps—				
				14,550
				80,000
				94,550
Sub-Head G—Central Disposals Organisation—				
(1) Sale proceeds of stores—				
				31,70,600
				29,27,000
(2) <i>Deduct—</i>				
				31,70,600
				29,27,000
				...

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget, Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
RECEIPTS—<i>cont'd.</i>					
Sub-Head H—Medical Services—					
(1) Hospital stoppages from officers, etc.					
(2) Credits for services rendered					
(3) Miscellaneous receipts					
					} 3,25,000
Total Sub-Head H					3,25,000
Sub-Head I—Military Accounts Offices—					
Miscellaneous receipts					
Sub-Head J—Ecclesiastical Establishments—					
Miscellaneous receipts					
Sub-Head K—Administration of Cantonments—					
(a) Receipts from lands controlled by Military Estate Officers					
					1,18,000
(b) Share of receipts from Government lands managed by Cantonment authorities					
					1,37,000
(c) Miscellaneous receipts					
					20,000
Total Sub-Head K					2,75,000
Sub-Head L—Miscellaneous services under M. G. S.—					
Minor Head (a) Grain-crushing Depots and Flour Mills—					
Miscellaneous receipts					
Sub-Head M—Miscellaneous services under A. G. in India					
Sub-Head N—Miscellaneous services under C. G. S.—					
Credits from the Posts and Telegraphs Department on account of depreciation value on the 1st April 1927 of the Telegraphic and Telephonic lines in the North-West Frontier taken over by that Department					
					3,74,000
Total India					17,84,280
Receipts in England—					
Fees in respect of King's India Cadets at the Royal Military College, Sandhurst					
					...
Exchange					
					...
Total Receipts—Main Head II					17,84,280

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

SUMMARY OF ESTIMATES.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.—												
A.—MEDICAL STORE DEPOTS AND WORKSHOPS										—4,51,740	...	—4,51,740
B.—INDIA ARMY SERVICE CORPS										2,42,070	...	2,42,070
C.—ORDNANCE AND CLOTHING FACTORIES										2,17,42,330	97,000	2,16,45,330
D.—GRASS FARMS										77,58,450	2,50,000	75,08,450
E.—DAIRY FARMS										1,56,830	1,00,000	56,830
TOTAL INDIA										2,94,47,940	4,47,000	2,90,00,940
EXPENDITURE IN ENGLAND										74,39,000	...	74,39,000
EXCHANGE										24,79,670	...	24,79,670
TOTAL MAIN HEAD III										3,93,66,610	4,47,000	3,89,19,610

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—contd.

NUMBERS.			Accounts,	Budget	Revised,	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A—MEDICAL STORE DEPOTS AND WORKSHOPS.				
		Minor heads—				
		(1) Depot proper—				
350	350	1. Pay and allowances of permanent staff (other than conservancy)				3,48,180
		2. Administration charges				30,620
		3. Transportation				2,09,620
110	110	4. Pay and allowances of temporary staff (other than conservancy)				77,340
		5. Expenditure on buildings, etc., chargeable to 48—Army				8,330
		6. Purchase of stores procured locally				19,27,510
		7. Imported materials—				
		Customs duty				2,07,000
		8. Miscellaneous . . . . .				...
		9. Deduct :—				
		Value of supplies made and services rendered to Local Governments, Non-Military institutions, etc., and also to Royal Air Force, Royal Indian Marine and Military Engineer Services				34,04,200
		(2) Workshops—				—5,95,600
		(a) Other than power—				
11	11	1. Pay and allowances of permanent staff (other than conservancy)				71,800
		2. Administration charges				1,620
		3. Transportation . . . . .				...
95	95	4. Pay and allowances of temporary staff (other than conservancy)				37,340
		5. Expenditure on buildings, etc., chargeable to 48—Army				36,510
		6. Miscellaneous . . . . .				...
		7. Materials received from Depots . . . . .				...
22	22	(b) Power charges				20,980
		8. Deduct :—				
		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				10,930
		2. Receipts from sales of scrap and by-products				13,460
						1,48,860
		TOTAL SUB-HEAD A				—4,51,740

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—contd.

EXPLANATIONS.

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

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.			Accounts,	Budget	Revised,	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B—I. A. S. CORPS.				
		MINOR HEAD (a)—BAKERIES—				
		Detailed heads—				
1,054	1,021	(1) Pay and allowances of Indian establishment				2,53,810
		(2) Money compensation in lieu of rations				1,920
		(3) Kit and clothing allowances				1,400
		(4) Incidental and miscellaneous expenses				6,640
		(5) <i>Deduct</i> Probable savings				25,000
		TOTAL MINOR HEAD (a)				2,38,770
		MINOR HEAD (b) BUTCHERIES—				
		Detailed heads :—				
18	18	(1) Pay and allowances of Indian Establishment				2,700
		(2) Money compensation in lieu of rations				500
		(3) Kit and clothing allowances				100
		(4) Incidental and miscellaneous expenses				
		TOTAL MINOR HEAD (b)				3,300
		TOTAL SUB-HEAD B				2,42,070

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

EXPLANATIONS.

Minor Head (a).—Bakeries.—See explanations on page 67.

Minor Head (b).—Butcheries.—See explanations on page 67.

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.			Accounts, 1925-26.	Budget, Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD C.—ORDNANCE AND CLOTH- ING FACTORIES.—	Rs.	Rs.	Rs.	Rs.
		MINOR HEADS—				
		Revenue—				
1,065	1,048	(1) Pay and allowances of permanent staff				28,69,250
		(2) Administration charges				3,43,620
		(3) Transportation charges				5,00,040
		(4) Expenditure on buildings etc., not chargeable to Capital Account				6,71,400
		(5) Pay and allowances of temporary staff (includ- ing all temporary labour)				65,70,420
		(6) Depreciation (transferred to Capital)				14,96,380
		(7) Imported Material—Customs duty				12,69,700
		(8) Material procured locally				83,82,840
		(9) Miscellaneous . . . . .				...
		(10) Deduct :—				
		(a) Value of purchases or of work done by Ordnance Factories the cost of which is included under head I, Capital				5,38,000
		(b) Value of obsolete stores, scrap and manufacture waste sold and other miscellaneous credits				9,70,600
		(c) Value of work done for non-Military departments or private bodies and Royal Air Force and Military En- gineer Services				5,03,000
						2,00,92,050
		Capital—				
		1. Land, Works, plant and other stores chargeable to Capital—				
		(a) Financed from new grants—				
		(i) Expended by Military Engineer Services				11,52,870
		(ii) Expended by Ordnance Factories				3,97,410
		(b) Financed from Depreciation—				
		(i) Expended by Military Engineer Services				4,81,120
		(ii) Expended by Ordnance Factories				6,77,880
		(iii) By purchase in England				1,87,380
		(c) Loose plant				1,00,000
		(d) Stock . . . . .				...
		2. Deduct Depreciation—				
		(a) Buildings				5,41,170
		(b) Machinery				9,55,210
		3. Add—Transfer to Depreciation Reserve Fund				1,50,000
						16,50,280
		TOTAL SUB-HEAD C.				2,17,42,330

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

EXPLANATIONS.

III. C.—Ordnance and Clothing Factories—

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

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

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

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised E- timate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD D.—GRASS FARMS.				
		MINOR HEADS—				
		Revenue—				
322	322	1. Administration charges				12,34,940
		2. General Standing Charges				2,76,510
		3. Depreciation (transferred to Capital)				1,17,680
		4. Farms production charges				18,67,450
		5. Purchase of fodder				35,67,540
		6. Miscellaneous charges financed from revenue				6,68,650
		7. Imported material—				
		Customs duty . . . . .				...
		8. <i>Deduct—</i>				
		(i) Value of cash receipts from sales of fodder to officers and others				32,400
		(ii) Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits.				1,86,480
		(iii) Sale proceeds of condemned buildings and articles, castings, etc,				5,440
						75,08,450
		Capital—				
		1. Land Works, plant and animals—				
		(a) Financed from New Grants—				
		(i) Expenditure in India . . . . .				...
		(b) Financed from Depreciation Fund—				
		(i) Expenditure in England				11,530
		(ii) Expenditure in India				51,370
		(c) Financed from Okara Farm profits—				
		(i) Expenditure in India				2,50,000
		2. <i>Deduct—</i> Depreciation—				
		(a) Buildings				33,600
		(b) Plant and Machinery				71,000
		(c) Animals				13,080
		3. <i>Add—</i> Transfer to Depreciation Reserve Fund				54,780
						2,50,000
		TOTAL SUB-HEAD D				77,58,450

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—contd.

EXPLANATIONS.

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

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E—DAIRY FARMS.					
MINOR HEADS—					
816	827				
Revenue—					
1. Administration charges					9,68,000
2. General standing charges					1,20,530
3. Depreciation (transferred to Capital)					1,29,620
4. Production charges					18,21,550
5. Miscellaneous charges financed from Revenue					1,07,200
6. Imported material— Customs duty . . . . .					...
7. <i>Deduct</i> —					
(i) Value of cash receipts from sales to officers and others					27,92,720
(ii) Miscellaneous receipts					2,79,950
(iii) Sale of condemned buildings and articles, sale of castings, etc.					17,400
					56,830
Capital—					
1. Land Works, plant and animals—					
(a) Financed from New Grant— Expenditure in India . . . . .					...
(b) Financed from Depreciation Fund—					
(i) Expenditure in England . . . . .					...
(ii) Expenditure in India					61,800
(c) Financed from Okara Farm profits— Expenditure in India					1,00,000
2. <i>Deduct</i> —Depreciation—					
(a) Buildings					36,600
(b) Plant and machinery					12,720
(c) Animals					80,300
3. <i>Add</i> —Transfer to Depreciation Reserve Fund					67,820
					1,00,000
Total Sub-Head E.					1,56,830
TOTAL INDIA					2,94,47,940

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—contd.

EXPLANATIONS.

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

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

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

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.		Accounts, 1925-26.	Budget. Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN ENGLAND.					
(1) Stores for India—					
(a) Medical					
					10,35,000
(b) Ordnance and Clothing Factories					
					63,49,000
(c) Military Farms (Grass)					
					23,000
(d) Military Farms (Dairy)					
					31,000
(2) Ordnance Factories : - Miscellaneous expenditure					
					1,000
Total England					
					74,39,000
Exchange on English Expenditure					
					24,79,670
Total Expenditure—Main Head III					
					3,93,66,610

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926-27.	1927-28.				
		Rs.	Rs.	Rs.	Rs.
		RECEIPTS—			
		Sub-Head A—Medical Store Depots and Workshops—			
					Receipts from sale of surplus stores
					...
		Sub-Head B—Indian Army Service Corps—			
					Miscellaneous receipts
					...
		Sub-Head C—Ordnance and Clothing Factories—			
					Receipts from sale of surplus stores
					97,000
		Sub-Head D—Grass Farms—			
					Portion of Okara Farm profits
					2,50,000
		Sub-Head E—Dairy Farms—			
					Portion of Okara Farm profits
					1,00,000
					Total India
					4,47,000
					Receipts in England
					...
					Exchange
					...
					Total Receipts Main Head III
					4,47,000

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

SUMMARY OF ESTIMATES.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—ARMY HEADQUARTERS										74,37,650	...	74,37,650
B.—STAFF OF COMMANDS										38,87,460	...	38,87,460
C.—STAFF OF DISTRICTS AND BRIGADES										86,77,580	...	86,77,580
TOTAL INDIA										2,00,02,690	...	2,00,02,690
EXPENDITURE IN ENGLAND										7,00,000	...	7,00,000
EXCHANGE										2,33,330	...	2,33,330
TOTAL MAIN HEAD IV										2,09,36,020	...	2,09,36,020

MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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.

Definition and Composition of "The Staff".

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 Colleges at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science, and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for a tour of regimental duty, in order that he may keep in touch with regimental work, 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. The staff is organized in four principal branches:—

Organisation, and the functions of the several branches.

- (a) The General Staff Branch.
- (b) The Adjutant-General's Branch.
- (c) The Quartermaster-General's Branch.
- (d) The Master General of Supply Branch.

5. The General Staff Branch 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.

The General Staff Branch.

6. 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.

The Adjutant-General's Branch.

7. The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, clothing, armaments, ammunition, equipment, general stores and material, and reserves of these articles, with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, armaments, military works, equipment and ordnance stores, with the remount and veterinary services and with garrison and regimental institutes. Since the great war the responsibilities of the Quartermaster-General's Branch have increased to a far greater extent than those of any other branch of the staff. This is attributable specifically to the creation of new services, such as Mechanical Transport, and to the fundamental change of policy by which, since the war, Indian troops are fed, clothed and mounted directly by Government, instead of under regimental arrangements.

The Quartermaster-General's Branch.

The Master General of Supply Branch.

8. The branch consists of four Directorates with duties that are interdependent. These are—

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

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

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

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

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

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain technical advisers, of whom the most important are the Major-General, Cavalry, and the Major-General, Royal Artillery. The duties of these two officers are to inspect and co-ordinate the training of the cavalry and artillery arms respectively, and to render advice to the General Staff Branch on technical questions connected with the administration of these arms and their employment in war. Both officers are attached to the General Staff Branch.

11. 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.

Lower formations.

12. Provision is made under this Head for the charges of Commanders and their staffs including their personal staffs.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—ARMY HEADQUARTERS.						
MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF—						
Detailed Heads—						
1	1	(1) Pay and allowances of Commander-in-Chief				1,01,530
		(2) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the Personal Staff of Commander-in-Chief—				
1	1	(a) Assistant Military Secretary				19,380
1	1	(b) Surgeon				17,880
2	2	(c) Aides-de-Camp, British				24,710
1	1	(d) Aide-de-Camp, Indian				5,450
		(e) Staff pay of Aide-de-Camp, Indian, unseconded				600
		(3) Pay and allowances of personal assistants, clerks and office servants—				
1	1	(a) Personal assistant				10,560
1	1	(b) Clerks, first division				4,690
3	3	(c) Clerks, second division				7,780
3	3	(d) Office servants				590
		(4) Tour expenses of Commander-in-Chief				1,50,000
		(5) Incidental and miscellaneous allowances and expenses				10,360
		(6) Provision for expenditure to be sanctioned by the Commander-in-Chief under his powers of sanction				50,000
Total Minor Head (a)						4,03,530
MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL—						
Detailed Heads—						
		(1) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)—				
		(a) British officers—				
1	1	(i) Military Secretary				22,590
6	6	(ii) Aides-de-Camp (British)				70,030
2	2	(b) Indian officers (Aides-de-Camp)				10,960
		(2) Incidental and miscellaneous expenses				...
Total Minor Head (b)						1,03,580
MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH—						
Detailed Heads—						
		(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—				
		(a) Military Secretary				34,440
1	1	(b) Deputy Military Secretary				25,050
2	2	(c) Assistant Military Secretaries				37,740
1	1	(d) Officer Supervisor (Civilian)				12,000
		Deduct—Probable savings				5,460
		(2) Pay and allowances of Superintendents, clerks and office servants—				
3	3	(a) Superintendents				23,930
10	10	(b) Clerks, first division				43,940
18	18	(c) Clerks, second division				39,150
24	24	(d) Office servants				5,080
		(e) Temporary Establishments				11,000
		(3) Incidental and miscellaneous allowances and expenses				33,770
Total Minor Head (c)						2,60,640
Carried over						7,67,750

MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC—*contd.*

EXPLANATIONS.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—ARMY HEADQUARTERS - contd.				
		Brought forward				7,67,750
		MINOR HEAD (d)—GENERAL STAFF BRANCH—				
		Detailed Heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—				
1	1	(a) Chief of the General Staff				54,980
1	1	(b) Deputy Chief of the General Staff				34,380
2	2	(c) Directors, Colonels on the Staff				57,600
4	4	(d) General Staff Officers, first grade				1,00,080
10	12	(e) General Staff Officers, second grade				2,25,960
13	13	(f) General Staff Officers, third grade				1,72,380
1	1	(g) Aide-de-Camp				12,480
1	1	(h) Inspector, Cavalry, Major-General				34,860
1	1	(i) Major-General, Royal Artillery				34,380
1	1	(j) Colonel on the Staff, Royal Engineers				28,800
1	1	(k) Signal Officer-in-chief				27,420
1	1	(l) Officers graded as General Staff Officers, first grade				25,020
3	3	(m) Officers graded as General Staff Officers, second grade				57,960
2	2	(n) Officers graded as General Staff Officers, third grade				28,440
...	...	(o) Cipher officers (Staff pay)				1,800
1	1	(p) Officer Supervisor (Civilian)				12,000
1	1	(q) Tank Engineer				12,060
		Deduct—Probable savings				46,000
44	46					8,74,580
		(2) Pay and allowances of Superintendents, clerks and office servants—				
6	6	(a) Superintendents				49,440
27	27	(b) Clerks, first division				1,07,670
42	42	(c) Clerks, second division				87,820
		(d) Temporary establishment				13,200
2	2	(e) Technical clerk				8,800
69	69	(f) Office servants				14,380
		(3) Tour expenses of the C. G. S.				15,000
		(4) Incidental and miscellaneous allowances and expenses including cost of maps and special grants for Intelligence Branch and Intelligence duties				2,29,660
16	16	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation				63,280
		Total Minor Head (d)				14,63,420
		Carried over				22,31,170

MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—*contd.*

EXPLANATIONS.

Minor Head (d).—G. S. Branch—

The increase of 2 General Staff Officers, second grade Item (1) (e), is due to temporary officers having been brought on the permanent staff.

**MAIN HEAD IV. — ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—ARMY HEADQUARTERS—contd.				
		Brought forward				22,31,170
		MINOR HEAD (e) ADJUTANT-GENERAL'S BRANCH—				
		Detailed Heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions and Chief Lady Superintendent—				
		(i) <i>A. G.'s Branch proper.</i>				
1	1	(a) Adjutant-General				48,960
1	1	(b) Deputy Adjutant-General and Director				34,380
1	1	(c) Director				28,800
5	5	(d) Assistant Adjutant-Generals				1,24,500
8	8	(e) Deputy Assistant Adjutant-Generals				1,50,420
1	1	(f) Staff Captain				14,460
3	3	(g) Officer Supervisor (Civilian)				38,000
						4,37,520
		(ii) <i>Medical Directorate.</i>				
1	1	(a) Director of Medical Services				38,940
1	1	(b) Deputy Director of Medical Services				30,540
2	2	(c) Directors (Medical)				58,680
1	1	(d) Assistant Directors of Medical Services				26,340
2	2	(e) Deputy Assistant Directors of Medical Services				31,200
1	1	(f) Consulting Dermatologist				26,400
1	1	(g) Chief Lady Superintendent				9,000
1	1	(h) Additional Medical Officer for Army Headquarters Establishments				13,800
1	1	(i) Officer Supervisor				12,000
						2,46,900
		(iii) <i>Office of Judge Advocate General.</i>				
1	1	(a) Judge Advocate-General				29,610
2	2	(b) Assistant Judge Advocate-General				39,600
1	1	(c) Staff Captain to Judge Advocate-General				14,460
						83,670
		<i>Deduct—Probable savings</i>				7,68,090
35	35					38,000
						7,30,090
		(2) Pay and allowances of Superintendents, clerks and office servants—				
		(i) <i>A. G.'s Branch proper.</i>				
11	11	(a) Superintendents				91,600
31	31	(b) Clerks, first division				1,32,940
52	52	(c) Clerks, second division				1,07,440
		(d) Temporary establishment				23,000
82	62	(e) Office servants				14,090
		(ii) <i>Medical Directorate.</i>				
4	4	(a) Superintendents				32,970
18	18	(b) Clerks, first division				66,350
35	35	(c) Clerks, second division				76,500
31	31	(d) Office servants				6,440
		(iii) <i>J. A. G.'s Office.</i>				
1	1	(a) Superintendent				8,400
2	2	(b) Clerks, first division				6,240
5	5	(c) Clerks, second division				11,100
7	7	(d) Office servants				1,360
		(e) Temporary Establishments				24,780
		(3) Miscellaneous establishments—				
		(i) <i>A. G.'s Branch proper.</i>				
		(a) Depôt at Summer Hill for clerks				540
		(ii) <i>Medical Directorate.</i>				
1	1	(a) Assistant Surgeon in charge of Army Headquarters Establishment				8,400
1	1	(b) Hospital Establishment				6,000
		(c) Establishment for Army Headquarters dispensary				9,560
		(d) Equipment, etc., for Army Headquarters dispensary and consulting room				
		(4) Incidental and miscellaneous allowances and expenses—				
		(i) <i>A. G.'s Branch proper</i>				64,880
		(ii) <i>Medical Directorate</i>				40,320
		(iii) <i>J. A. G.'s office</i>				4,690
		Total Minor Head (e)				14,67,690
		Carried over				36,98,860

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—*contd.***

EXPLANATIONS.

**MAIN HEAD IV. — ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts, 1925-26.	Fudget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—ARMY HEADQUARTERS—contd.				
		Brought forward				36,98,860
		MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH—				
		Detailed Heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—				
1	1	(a) Quartermaster-General				48,960
1	1	(b) Deputy Quartermaster-General				34,380
1	1	(c) Deputy Assistant Quartermaster-General				17,280
1	1	(d) Officer Supervisor				12,000
		<i>Movements and Quatering Directorate.</i>				
1	1	(e) Deputy Director				25,020
...	...	(f) Assistant Quartermaster-Generals . . . . .				...
2	2	(g) Deputy Assistant Quartermaster-Generals				36,120
...	...	(h) Staff Captain (for four months) . . . . .				...
2	2	(i) Officer Supervisor (Civilian)				24,000
1	1	(j) Railway Concentration Officer				20,490
		<i>Supply and Transport Directorate.</i>				
1	1	(k) Director				33,420
2	2	(l) Deputy Directors				53,880
3	3	(m) Assistant Directors				75,060
2	2	(n) Deputy Assistant Directors				36,720
...	1	(o) Inspector of Messing				18,360
		<i>Directorate of Equipment and Ordnance Stores.</i>				
1	1	(p) Director				30,000
1	1	(q) Deputy Directors				26,460
3	3	(r) Assistant Directors				74,640
1	1	(s) Deputy Assistant Directors				18,360
3	2	(t) Technical Officers				18,000
		(u) Temporary Staff—				
...	1	(i) Deputy Assistant Director				18,360
...	1	(ii) Staff Captain				13,980
		<i>Directorate of Remounts.</i>				
1	1	(v) Director				28,800
1	1	(w) Deputy Director				26,940
...	...	Officer Supervisor (Civilian) . . . . .				...
1	1	Staff Captain				13,980
		<i>Directorate of Veterinary Services.</i>				
1	1	(z) Director				31,560
1	1	(n-1) Deputy Assistant Director				23,460
32	34					7,60,230
		(2) Pay and allowances of Superintendents, clerks and office servants—				
14	14	(a) Superintendents				1,17,080
62	62	(b) Clerks, first division				2,36,150
92	90	(c) Clerks, second division				1,98,310
18	18	(d) Technical clerks				87,000
100	100	(e) Office servants				19,800
		(f) Temporary Establishment—				
...	10	(i) Clerks, first division				21,000
...	18	(ii) Clerks, second division				16,810
...	39	(iii) Technical clerks				1,76,600
...	1	(iv) Clerk, second division (Milrail)				1,750
		(3) Incidental and miscellaneous allowances and expenses				1,48,000
		Total Minor Head (f)				17,82,730
		Carried over				54,81,590

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

EXPLANATIONS.

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

The appointment of Inspector of Messing Item (1) (e) has been transferred from Sub-Head B.—Staff of Commands, Item (1) (xxviii) in page 132). The temporary staff [Item (1) (u) and Item (2) (f)] are required at Army Headquarters in connection with the purchase and production of additional equipment and stores. The number of Technical officers has been reduced Item (1) (l).

Two appointments of clerks, second division Item (2) (c) have been transferred to Head IV—A—(g) Master General of Supply Branch in consequence of the introduction of a new system dealing with the indents for ordnance stores required for Army in India.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—ARMY HEADQUARTERS—contd.				
		Brought forward				54,81,590
		MINOR HEAD (g) MASTER-GENERAL OF SUPPLY BRANCH—				
		Detailed Heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—				
1	1	(a) Master-General of Supply				49,010
...	...	(b) Deputy Master-General of Supply and Director of Organization of Manufacture . . . . .				...
1	1	(c) Officer Supervisor				12,000
		<i>Director of Artillery.</i>				
1	1	(d) Director				34,430
1	2	(e) Deputy Director				52,270
1	1	(f) Assistant Director				25,560
1	1	(g) Deputy Assistant Director				19,370
1	1	(h) Technical Officer				11,640
1	1	(i) Technical Officer				11,640
		<i>Director of Farms.</i>				
1	1	(j) Director				28,820
1	1	(k) Assistant Director				26,060
		<i>Director of Contracts.</i>				
1	1	(l) Director				28,320
1	1	(m) Assistant Director				24,540
1	1	(n) Officer Supervisor				12,000
		<i>Directorate of Ordnance Factories and Manufacture.</i>				
1	1	(o) Director				30,500
1	1	(p) Deputy Director				20,400
1	1	(q) Civil Engineer Adviser on Rs. 1,000—50—1,500				14,400
2	2	(r) Assistant Civil Engineer Advisers on Rs. 800—50—1,000				18,000
18	19	<i>Deduct</i> Probable savings				4,18,960 21,000
		(2) Pay and allowances of Superintendents, clerks and office servants—				3,97,960
13	13	(a) Superintendents				1,02,300
39	43	(b) Clerks, first division				1,50,100
32	37	(c) Clerks, second division				1,61,860
57	56	(d) Clerks, Routine division				24,000
...	1	(e) Draughtsman				13,870
5	5	(f) Technical clerks				
69	70	(g) Office servants				
		(3) Incidental and miscellaneous allowances and expenses				55,000
		TOTAL Minor Head (g)				9,05,090
		Carried over				63,86,680

MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—*contd.*

EXPLANATIONS.

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

Increase of 1 Deputy Director [Item (1) (e)] and 4 clerks first division, 5 clerks second division (of which 3 appointments were transferred from Head IV-A-(f) Quartermaster General's Branch) and one office servant is due to reorganisation of the Artillery Directorate and introduction of new system of indents for ordnance stores. One appointment of draughtsman has been created in lieu of one clerk, Routine Division.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—ARMY HEADQUARTERS—concl'd.				
		Brought forward				63,86,680
		MINOR HEAD (h) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY HEADQUARTERS.				
		Detailed heads—				
		(1) Accommodation . . . . .				...
		(2) Miscellaneous				11,020
		(3) Payments for Printing and Stationery				11,27,280
		Total Minor Head (h)				11,38,300
		MINOR HEAD (i) RECORD OFFICE, INDIAN CORPS OF CLERKS.				
		Detailed heads—				
		(1) Pay and allowances of officers with King's Commission—				
1	1	Officer in charge, Records				7,980
		(2) Pay and allowances of British Soldiers (in- cluding messing allowances)—				
1	1	Staff Sergeant				3,100
		(3) Pay and allowances of Civilian clerks and office servants—				
1	1	Clerk, Lower Division, Indian Corps of Clerks				600
2	2	Office Servants				380
		(4) Kit and clothing allowances for British Soldiers				110
		(5) Incidental and Miscellaneous Expenses				500
		Total Minor Head (i)				12,670
		Minor Head (j) Miscellaneous expenditure connected with war commitments of the old Indian Muni- tions Board				50,000
						75,87,658
		<i>Deduct</i> —Probable savings by reduction of staffs at Army Headquarters				1,50,000
		TOTAL SUB-HEAD A.				74,37,660

MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—*contd.*

EXPLANATIONS.

Minor Head (i) Record office, Indian Corps of Clerks.—This is a new formation which has now been transferred from Simla to Delhi. The office deals with all questions relating to administration of the Indian Corps of Clerks employed in Command, District and Brigade offices, etc.

**MAIN HEAD IV.— ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

Numbers.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.		Rs.
SUB-HEAD B.—STAFF OF COMMANDS.						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions—						
4	4	(i) General Officer Commanding-in-Chief				2,18,790
4	4	(ii) Assistant Military Secretary				73,460
4	4	(iii) Aides-de-Camp—British				42,170
4	4	(iv) Aides-de-Camp—Indian				12,730
2	2	(v) Deputy Adjutant and Quartermaster-General, Major-General				68,710
2	2	(vi) Deputy Adjutant and Quartermaster-General, Colonel on the Staff				55,850
4	4	(vii) Colonel on the Staff, General Staff				1,14,540
3	3	(viii) Colonel Commandant, Royal Artillery				92,610
4	4	(ix) Assistant Quartermaster-General				98,950
1	1	(x) Assistant Adjutant-General				25,020
4	4	(xi) Chief Signal Officer				98,770
6	6	(xii) General Staff Officer, 2nd grade				1,12,820
4	4	(xiii) Deputy Assistant Adjutant-General				75,190
4	4	(xiv) Deputy Assistant Quartermaster-General				72,370
3	3	(xv) Staff Officer, Royal Artillery				57,570
2	2	(xvi) Staff Officer, Royal Engineers				50,540
4	4	(xvii) General Staff Officer, 3rd grade				54,800
...	...	(xviii) Staff Officer, 3rd grade . . . . .				...
1	1	(xix) Staff Captain				14,440
2	2	(xx) Deputy Judge Advocate General				49,080
2	2	(xxi) Assistant Judge Advocate General				37,560
4	4	(xxii) Deputy Director of Supply and Transport				1,04,340
4	4	(xxiii) Deputy Assistant Director, Supply and Transport				81,510
3	3	(xxiv) Assistant Director, Mechanical Transport				75,180
1	1	(xxv) Deputy Assistant Director, Mechanical Transport				20,220
1	1	(xxvi) Attached Officer, R.A.S.C., Mechanical Transport				15,060
4	4	(xxvii) Remount Officer				98,410
1	...	(xxviii) Inspector of Messing . . . . .				...
2	2	(xxix) Deputy Director, Veterinary Services				50,710
2	2	(xxx) Assistant Director, Veterinary Services				45,360
2	2	(xxxi) Deputy Director, Ordnance Services				52,920
1	1	(xxxii) Deputy Assistant Director, Ordnance Services				12,660
4	4	(xxxiii) Deputy Director, Medical Services				1,34,470
3	3	(xxxiv) Assistant Director of Hygiene and Pathology				64,840
4	4	(xxxv) Deputy Assistant Director, Medical Services				79,000
100	99					22,60,650
242	244	(2) Pay and allowances of Assistant Surgeons, clerical and artificer establishment (including messing allowance and allowances for families of soldier clerks) and pay of M. T. Personnel, Artificers, etc.				*7,62,160
(43)	(43)	(3) Money compensation in lieu of rations to British soldier clerks				4,260
		(4) Kit and clothing allowances for British soldier clerks				9,130
		(5) Tour expenses of General Officers Commanding-in-Chief				1,20,000
		(6) Incidental and miscellaneous expenses				1,47,540
		(7) Telephones				3,01,800
		(8) Provision for expenditure to be sanctioned by General Officers Commanding-in-Chief under their powers of sanction				1,80,000
		(9) Office menials				†1,01,900
		TOTAL SUB-HEAD B				38,87,460

* Includes Rs. 2,20,470 on account of the contemplated increase to the establishment of the Indian Corps of Clerks (British Wing) and also Rs. 45,730 on account of the revision of pay of the Indian Miscellaneous List.

† Includes Rs. 1,450 on account of Reserve at the disposal of the Adjutant General in India.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

EXPLANATIONS.

Sub-Head B.—Staff of Commands—

The appointment of Inspector of Messing has been transferred to Army Headquarters (see page 120). Provision has been made for changes in clerical staff.

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—contd.**

Numbers.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.				
		Detailed heads—				
		(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions—				
7	7	(i) District Commanders, 1st class				2,98,040
7	7	(ii) District Commanders, 2nd class				2,59,110
35	35	(iii) Brigade Commanders				10,84,940
(14)	(14)	(iv) Aide-de-Camp— (British) (staff pay)				41,400
...	...	(v) Deputy Adjutant and Quartermaster General . . . . .				...
19	19	(vi) Staff Officers, 1st grade				4,76,320
29	34	(vii) Staff Officers, 2nd grade				6,48,850
35	35	(viii) Brigade Majors				6,62,010
21	18	(ix) Staff Officers, 3rd grade				2,52,100
31	31	(x) Brigade Staff Captains				4,31,690
6	5	(xi) Station Staff Officers, 1st class				65,940
12	13	(xii) Station Staff Officers, 2nd class				1,56,840
(37)	(40)	(xiii) Station Staff Officers, 3rd class (staff pay)				14,400
(4)	(3)	(xiv) Station Commanders (staff pay)				6,000
(2)	(2)	(xv) Officers Commanding Royal Artillery				4,800
14	14	(xvi) Assistant Director, Supply and Transport				3,65,830
13	13	(xvii) Deputy Assistant Director Supply and Transport				2,64,590
1	1	(xviii) Staff Captain, Supply and Transport				12,930
11	12	(xix) Deputy Assistant Director, Veterinary Services				1,89,480
(1)	...	(xx) Deputy Assistant Director, Remounts . . . . .				...
10	10	(xxi) Deputy Assistant Director, Ordnance Services				1,36,990
17	17	(xxii) Assistant Director, Medical Services				5,02,180
8	9	(xxiii) Deputy Assistant Director, Medical Services				1,73,840
24	23	(xxiv) Deputy Assistant Director of Hygiene and Pathology				4,03,480
300	303					64,51,760
(58)	(59)	Deduct—Probable savings				1,22,770
915	892					63,28,990
(111)	(17)	(2) Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowances and allowances for families of soldier clerks) and pay, etc., of M. T. Personnel and Artificer establishment				15,98,960
		(3) Kit and clothing allowance for British soldier clerks.				30,340
		(4) Money compensation in lieu of rations to British soldier clerks				12,930
		(5) Tour expenses of General Officers Commanding . . . . .				...
		(6) Incidental and miscellaneous expenses				5,78,860
		(7) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction				1,27,500
		TOTAL SUB-HEAD C				86,77,580
		Total India				2,00,02,690
		Expenditure in England—				
		Staff: Furlough allowances and Miscellaneous Expenditure				7,00,000
		Exchange on English Expenditure				2,33,330
		Total Expenditure—Main Head IV				2,09,36,020
		Receipts—				
		Receipts in India . . . . .				...
		Receipts in England . . . . .				...
		Exchange . . . . .				...
		Total Receipts—Main Head IV . . . . .				...

**MAIN HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS,
ETC.—concl'd.**

EXPLANATIONS.

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

The increase of 3 officers, Item (1), is due to reorganisation of staffs. The decrease of 23 in Item (2) is due to omission of provision for menial establishments for whom lump sum provision has been made under Head IV—B.—Staff of Commands.

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

SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
B.—INDIAN ARMY SERVICE CORPS										4,05,25,790	10,000	4,05,15,790
C.—ANIMALS (REMOUNTS)										27,13,680	...	27,13,680
E.—INDIAN ARMY ORDNANCE CORPS										20,22,410	28,10,000	48,32,410
L.—DIRECTORATE OF ARTILLERY										24,300	...	24,300
TOTAL INDIA										4,12,41,360	28,20,000	3,84,21,360
EXPENDITURE IN ENGLAND										77,90,000	3,56,000	74,34,000
EXCHANGE										25,96,070	1,18,670	24,78,000
GRAND TOTAL										5,16,28,030	32,94,670	4,83,33,360

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

EXPLANATIONS.

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

In thousands of Rs.

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

The figures for the Army head for 1922 are those adopted by the Retrenchment Committee. The whole position has been carefully examined in 1925 and 1926 and it appears that the figures adopted by the Retrenchment Committee took no account of stores in Ordnance and Clothing Factories, apart from the omission of the value of animals and certain transport stock and of aeronautical stores. The total figure for the Army should therefore be approximately eight crores higher than those adopted by the Committee. Thus, as against Rs. 30 crores on 1st April 1922, the total value is now approximately Rs. 27 crores. The accounts, however, indicate that since 1922 surplus stores of the value of approximately Rs. 5 crores have been consumed. The difference between this figure and the reduction of Rs. 3 crores shown above is due to the following causes :—

- Priced stores only are shown in the statement and since 1922 a considerable volume of stores already in existence have been priced and added to the total priced stock.
- Prices have been revised and increased by the amount of customs duty which is now charged on Army Stores. This would account for at least Rs. one crore of the difference.
- Additions have been made to stock to complete war reserves particularly under Ordnance, Clothing and Mechanical Transport.

As regards Ordnance stocks, the Retrenchment Committee recommended a reduction from Rs. 14 crores to Rs. 8 crores including a reduction of war reserves by 50 per cent (=3½ crores). This latter proposal has been fully examined and the Army authorities have pointed out the impossibility of fixing a war reserve on a money value as it must be calculated according to known wastage in war, the time taken to manufacture new supplies in the country and time required to import them from home. Thus, the basis must be so many months' supply of Indian and imported stores.

In view of the unsatisfactory position of stocks in Arsenals and Ordnance Depots, an expert committee was appointed by His Excellency the Commander-in-Chief to examine the system of calculating annual requirements and war reserves, and particularly the question of surplus and obsolete stores many of which appear to have been priced at excessive rates. As a result of the recommendations of this committee which have been accepted generally by the Government of India, Arsenals, Factories and other formations are now being cleared of surplus, unserviceable and obsolete stores. These are transferred to a new organisation at Dum Dum which co-ordinates the disposal and sale of such stores. Provision of essential additional requirements of equipment, rifles etc., has been made in the Revised Estimate for 1926-27 and the Budget Estimate for 1927-28.

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

NUMBER.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised, Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B—INDIAN ARMY SERVICE CORPS—					
MINOR HEAD (a)—PROVISIONS—					
Detailed Heads—					
	(1) Local purchase for direct delivery to units (I.A.F.S. 1519—B, C, and D)				} 2,62,27,820
	(2) Local purchase for stock by I.A.S.C. Depots				
	(3) Central purchase				
	<i>Deduct—</i>				2,62,27,820
	(4) Value of provisions issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M.E.S., R.A.F., etc.)				12,97,830
	(5) Value of provision issued on payment to officers and other ranks				11,32,490
					24,30,320
	Net expenditure				2,37,97,500
MINOR HEAD (b)—FORAGE—					
Detailed Heads—					
	(1) Local purchase for direct delivery to units (I.A.F.S. 1672)				} 90,00,200
	(2) Local purchase for stock by I.A.S.C. Depots				
	(3) Central purchase				
	<i>Deduct—</i>				90,00,200
	(4) Value of forage issued on payment to other Governments or Departments (e.g. H. M.'s Imperial Government, M.E.S., R.A.F. etc.)				6,000
	(5) Value of forage issued on payment to officers and other ranks.				3,12,790
					3,18,790
	Net expenditure				86,81,410
MINOR HEAD (c)—PETROL AND LUBRICANTS—					
Detailed Heads—					
	(1) Local purchase for direct delivery to units				} 19,27,420
	(2) Central purchase				
	<i>Deduct—</i>				19,27,420
	(3) Value of petrol and lubricants issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)				8,07,900
	(4) Value of petrol and lubricants issued on payment to officers and other ranks				3,21,380
					11,29,280
	Net expenditure				7,98,140
	Carried over				3,32,77,050

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
26- 27.	1927- 28.	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B—INDIA ARMY SERVICE CORPS —contd.					
Brought forward					3,32,77,050
MINOR HEAD (d)—COAL AND FIREWOOD—					
Detailed heads—					
(1) Local purchase for direct delivery to units					} 39,17,040
(2) Local purchase for stock by I. A. S. C. Depots					
(3) Central purchase					
<i>Deduct—</i>					39,17,040
(4) Value of coal and firewood issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)					2,01,710
(5) Value of coal and firewood issued on payment to officers and other ranks					2,04,180
.					4,05,890
Net expenditure					34,51,160
MINOR HEAD (e)—OIL FOR FUEL AND LIGHT—					
Detailed heads—					
(1) Local purchase for direct delivery to units					} 9,56,540
(2) Central purchase					
.					9,56,540
<i>Deduct—</i>					
(3) Value of oil for fuel and light issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.) . . . . .					...
(4) Value of oil for fuel and light issued on payment to officers and other ranks					1,20,070
.					1,20,070
Net expenditure					8,36,470
MINOR HEAD (f)—OTHER I. A. S. C. STORES —					
Detailed heads—					
(1) Local purchase for stock by I. A. S. C., Depots					} 17,41,480
(2) Central purchase					
.					17,41,480
<i>Deduct—</i>					
(3) Value of Miscellaneous I. A. S. C. stores issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F. etc.)					1,91,000
(4) Value of Miscellaneous I. A. S. C. stores issued on payment to officers and other ranks . . . . .					...
.					1,91,000
Net expenditure					15,50,480
Carried over					3,91,15,160

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
SUB-HEAD B—INDIAN ARMY SERVICE CORPS—<i>concl'd.</i>		Rs.	Rs.	Rs.	Rs.
Brought forward					3,91,15,160
MINOR HEAD (g)—MECHANICAL TRANSPORT STORES INCLUDING TYRES—					
Detailed heads—					
(1) Local purchase for direct delivery to units					} 9,76,309*
(2) Local purchase for stock by C. M. T. Stores Depot					
(3) Central purchase					
(4) Customs duty on imported stores					
					2,13,330
					11,89,630
<i>Deduct—</i>					
(5) Value of M. T. stores issued on payment to other Governments or Departments (<i>e.g.</i> , H. M.'s Imperial Government, M. E. S., R.A.F., etc.)					9,000
(6) Sale proceeds of obsolete Mechanical Transport stores and waste					1,50,000
					1,59,000
Net expenditure					10,30,630
MINOR HEAD (h)—MECHANICAL TRANSPORT VEHICLES—					
Detailed heads—					
(1) Central purchases					5,30,000
(2) Customs duty on imported stores					5,30,000
<i>Deduct—</i>					
(3) Value of M. T. Vehicles issued on payment to other Governments or Departments (<i>e.g.</i> , H. M.'s Imperial Government, M. E. S., R. A. F., etc.) . . . . .					...
(4) Sale proceeds of obsolete Mechanical Transport vehicles and waste					1,50,000
					1,50,000
Net expenditure					3,80,000
Total Sub-Head B—I. A. S. C.					4,05,25,790
SUB-HEAD C—ANIMALS (REMOUNTS)—					
Detailed heads—					
(1) Purchase of Horses					19,01,380
(2) Purchase of Mules					6,54,900
(3) Purchase of Camels					66,070
(4) Purchase of Young Stock					4,63,080
(5) Purchase of other animals					67,750
(6) Purchase of chargers from officers					60,500
					32,13,680
<i>Deduct—</i>					
(7) Value of animals issued to other departments . . . . .					...
(8) Sale proceeds of officer's chargers					} 5,00,000
(9) Sale proceeds of cast animals, etc.					
					5,00,000
Net expenditure (Total Sub-Head C)					27,13,680

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
			Rs.	Rs.	Rs.
					98,900
					2,87,500
					2,69,60,050
					6,54,050
					7,00,000
					2,73,10,100
					31,26,200
					15,00,000
					1,79,03,570
					32,72,000
					16,00,000
					2,74,01,770
					- 91,670
					1,00,000
					1,49,88,160
					1,97,150
					1,52,85,330
					6,71,620
					69,14,000
					93,30,450
					3,00,000
					1,72,16,070
					- 19,30,740
					- 20,22,410
					18,300
					6,000
					24,300
					24,300
					4,12,41,360

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN ENGLAND—					
STORES FOR INDIA—					
					8,00,000
					19,86,000
					...
					55,000
					} 44,84,000
					60,000
					1,55,000
					2,50,000
					77,90,000
					25,96,670
					5,16,28,080
<p align="right">Total Expenditure — Main Head V</p>					

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

NUMBERS. 1926-1927- 27. 28.	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS --				
Sub-Head B—Indian Army Service Corps—				
Proceeds of sale of surplus stores—				
(1) Provisions				10,000
(2) Forage				}
(3) Petrol and Lubricants				
(4) Coal and firewood				
(5) Oil for fuel and light				
(6) Miscellaneous I. A. S. C. Stores
(7) M. T. Stores
(8) M. T. Vehicles
Total Sub-Head B				10,000
Sub-Head C—Animals (Remounts)—				
Hire of Officers' Chargers
Sub-Head E—I. A. O. C.—				
(1) Proceeds of sale of surplus ordnance stores				21,00,000
(2) Proceeds of sale of surplus clothing stores				7,00,000
(3) Miscellaneous including hire of tents				10,000
Total Sub-Head E				28,10,000
Total India				28,20,000
Receipts in England—				
(1) Clothing, accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment				3,55,000
(2) Sale of unserviceable Stores				1,000
Total England				3,56,000
Exchange				1,18,670
Total Receipts—Main Head V				32,94,670

MAIN HEAD VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expenditure.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.												
A.—TIBET FRONTIER										12,470	...	12,470
B.—SANDHURST COMMITTEE
C.—ADEN OPERATIONS
D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY
TOTAL INDIA										12,470	...	12,470
E.—EXPENDITURE IN ENGLAND										1,60,000	...	1,60,000
F.—EXCHANGE										53,330	...	53,330
GRAND TOTAL										2,25,800	...	2,25,800

MAIN HEAD VI.—SPECIAL SERVICES—contd.

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. No provision in Budget, 1927-28 has been made against sub-head C as revised financial arrangements will be in effect from April 1927 in respect of expenditure in and for Aden, item 16 in page 38. Sub-heads E and F represent charges in England on account of Surplus officers of the Indian Army, which will not be incurred after 1927-28.

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

DETAILS OF SUB-HEADS.

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—TIBET FRONTIER—				
DETAILED HEADS—				
(1) Pay charges of extra establishments—				
(a) Fighting services				2,520
(b) Administrative services				3,990
(2) Batta				5,280
(3) Miscellaneous charges				680
TOTAL SUB-HEAD A				12,470
SUB-HEAD B.—SANDHURST COMMITTEE				
SUB-HEAD C.—ADEN OPERATIONS—				
DETAILED HEADS—				
(1) Pay charges of extra establishments—				
(a) Fighting services				}
(b) Administrative services				
(2) Batta				
(3) Miscellaneous charges				
TOTAL SUB-HEAD C				...
SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY—				
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				...
TOTAL INDIA				
				12,470
E.—EXPENDITURE IN ENGLAND—				
Gratuities and allowances to surplus officers of the Indian Army				1,60,000
India Sandhurst Committee
TOTAL E				1,60,000
F.—EXCHANGE ON EXPENDITURE IN ENGLAND				
				53,380
TOTAL MAIN HEAD VI				2,25,880

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

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Gross Expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—TRANSPORTATION										2,04,09,740	1,80,000	2,02,20,740
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER DIRECTOR OF SUPPLIES AND TRANSPORT)										16,13,940	...	16,13,940
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS										23,17,670	...	23,17,670
D.—MISCELLANEOUS										3,65,200	46,060	3,19,150
TOTAL—INDIA										2,47,06,550	2,35,060	2,44,71,500
EXPENDITURE IN ENGLAND										66,90,000	13,10,000	53,80,000
EXCHANGE										22,30,000	4,36,670	17,93,330
TOTAL—HEAD VII										3,36,26,550	19,81,720	3,16,44,830

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—TRANSPORTATION (UNDER D. M. Q.)						
MINOR HEAD (a) EMBARKATION STAFF—						
Detailed heads—						
10	10	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commission				1,75,100
119	122	(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)				1,46,090
		(3) Kit and clothing allowances				2,460
		(4) Money compensation in lieu of rations				2,790
		(5) Incidental and miscellaneous expenses				82,760
TOTAL MINOR HEAD (a)						4,09,200
MINOR-HEAD (b) RAILWAY TRANSPORT STAFF—						
Detailed heads—						
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions				17,100
11	15	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks)				34,710
		(3) Kit and clothing allowances				1,410
		(4) Money compensation in lieu of rations				2,500
		(5) Incidental and Miscellaneous expenses				2,000
TOTAL MINOR HEAD (b)						57,720
MINOR-HEAD (c) REST CAMPS AND ATTACHED SECTIONS AND GARRISON QUARTERMASTERS—						
Detailed heads—						
...	...	(1) Pay and allowances of officers with King's commissions				...
1	4	(2) Pay and allowances of British soldiers				16,080
14	6	(3) Pay and allowances of Indian officers and Indian other ranks including clerks				5,690
88	31	(4) Pay and allowances of followers				15,170
		(5) Money compensation in lieu of rations				1,560
		(6) Kit and clothing allowances				950
		(7) Incidental and Miscellaneous expenses				32,360
TOTAL MINOR HEAD (c)						71,730
Carried over						5,38,650

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

EXPLANATIONS.

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

The increase of 3 in numbers against Serial No. (2) is due to revision of I. A. S. C. establishment.

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

The increase of 4 in numbers against Serial No. (2) is due to the employment of 4 train conducting Warrant Officers.

Minor Head (c)—Rest Camps and attached Sections and Garrison Quarter Masters—

The increase of 3 in the number of British other ranks is due to the decision to retain the Rest Camp at Rawalpindi throughout the year and the reduction against Serial Nos. (3) and (4) is due to abolition of overseas Rest Camps at Deolali and Karachi.

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

	Account, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—TRANSPORTATION (UNDER D. M. Q.)* <i>contd.</i>				
Brought forward				5,38,850
MINOR HEAD (d) TRAVELLING AND OUTSTATION ALLOWANCES—				
Detailed heads—				
(1) Fighting Services				21,62,090
(2) Indian Army Service Corps				4,25,000
(3) Indian Army Ordnance Corps				1,41,710
(4) Indian Army Veterinary Corps				36,000
(5) Medical Services excluding Medical Store Depots				5,00,000
(6) Educational Institutions other than those of administrative Services				1,50,000
(7) Army Headquarters				1,98,910
(8) Staff of Commands				1,34,000
(9) Staff of Districts and Brigades				3,13,760
(10) Military Accounts Department				4,14,600
(11) Travelling allowance of officers detailed to act for Staff Officers sanctioned by His Excellency the Commander-in-Chief				4,500
(12) Cantonments				44,000
(13) Military Estates				...
(14) Ecclesiastical establishments				64,810
(15) Remount Depots and breeding circles				87,440
(16) Inspector of Lethal Weapons				72,300
(17) Central disposal organisation				7,000
(18) Miscellaneous Services				60,000
TOTAL MINOR HEAD (d)				48,16,120
MINOR HEAD (e) RAIL CHARGES—				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme				(a) 20,00,000
(2) Movements of drafts and details in relief to and from ports				26,13,000
(3) Fighting Services				83,51,600(c)
(4) Indian Army Service Corps (personnel)				17,90,000(e)
(5) Indian Army Ordnance Corps (personnel)				14,000
(6) Indian Army Veterinary Corps (personnel)				1,70,000
(7) Medical Services (personnel) excluding Medical Store Depots				40,000
(8) Educational Institutions other than those of administrative Services (personnel)				4,60,000
(9) Headquarters Staff including Commands, Districts and Brigades (personnel)				(d)
(10) Indian Army Service Corps stores excluding Mechanical Transport				(f) 3,30,000
(11) Ordnance Stores				2,20,000
(12) Mechanical Transport stores and vehicles				(b)
(13) Remount Depots and breeding circles including animals				...
(14) Empty haulage				...
(15) Special haulage charges				...
(16) Ecclesiastical establishments				20,000
(17) Cantonments				3,000
(18) Military Estates				69,210
(19) Military Accounts Department				2,74,500
(20) Inspector of Lethal Weapons				
(21) Central disposal organisation				
(22) Miscellaneous				
TOTAL MINOR HEAD (e)				1,13,55,310
Carried over				1,67,10,080

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

(b) Provision included in (a)
(d) " " (c)
(f) " " (e)

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A—TRANSPORTATION (UNDER D. M. Q.)— <i>concl'd.</i>				
Brought forward				1,67,10,080
MINOR HEAD (f) SEA AND INLAND WATER CHARGES—				
Detailed heads—				
(1) Relief movements				66,750
(2) Other movements (Personnel)				6,77,270
(3) Indian Army Service Corps Stores				1,50,770
(4) Ordnance Stores				93,760
(5) Remount Depots and Breeding Circles including Animals				700
(6) Inspectors of Lethal Weapons and General Stores				16,280
(7) Central disposal organization				600
(8) Miscellaneous (including voyage rations)				1,67,370
TOTAL MINOR HEAD (f)				11,73,500
MINOR HEAD (g)—INDIAN TROOP SERVICE				87,460
MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES.				3,26,300
MINOR HEAD (i)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS.				17,80,000
MINOR HEAD (j)—MILITARY LAUNCHES				3,32,400
TOTAL SUB-HEAD A.				2,04,09,740

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER D. S. T.).				
MINOR HEAD (a)—HIRED TRANSPORT—				
Detailed heads—				
(1) Relief movements				} 14,94,180
(2) Fighting Services (personnel)				
(3) Medical Services (personnel) except for medical store depots				
(4) Indian Army Service Corps stores, excluding Mechanical Transport.				
(5) Mechanical Transport stores				
(6) Ordnance stores				
(7) Remount Depots and breeding circles including animals				
(8) Central disposal organisation				
(9) Miscellaneous				
TOTAL MINOR HEAD (a)				14,94,180
MINOR HEAD (b) SUPPLY OF WELL WATER—				
Detailed heads—				
(1) Hire of bullocks				} 1,19,760
(2) Temporary labour				
TOTAL MINOR HEAD (b)				1,19,760
TOTAL SUB-HEAD B.				16,13,940

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

	Accounts, 1926-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, - 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS, ETC.				
MINOR HEAD (a) CONSERVANCY—				
Detailed heads—				
(1) Conservancy charges paid to Cantonment authorities				} 16,67,070
(2) Other conservancy charges in Cantonment stations				
(3) Other conservancy charges in non-cantonment stations				
TOTAL MINOR HEAD (a)				16,67,070
MINOR HEAD (b) ANTI-MALARIAL MEASURES				1,99,120
TOTAL MINOR HEAD (b)				1,99,120
MINOR HEAD (c) HOT WEATHER ESTABLISHMENTS—				
Detailed heads—				
(1) Barracks—British troops				} 4,50,230
(2) Officers—Indian regimental units				
(3) Station Hospitals—British (including lady nurses quarters)				
(4) Station Hospitals—Indian				
TOTAL MINOR HEAD (c)				4,50,230
MINOR HEAD (d) ADMINISTRATION OF MILITARY ESTATES				1,250
TOTAL SUB-HEAD C.				23,17,670
SUB-HEAD D.—MISCELLANEOUS—				
Detailed heads—				
(1) Donations and Grants-in-aid to Institutions and Charitable and subsistence allowances				56,900
(2) Loss of Cash				} 72,000
(3) Compensation for losses				
(4) Payment to Telegraph Department for care of Army Mobilisation stores				30,000
(5) Incidental and miscellaneous expenses				55,000
(6) Arrear charges unallocated				1,50,000
(7) Fractional differences				2,000
(8) Special expenditure on account of families of British Soldiers attached to Civil Departments
TOTAL SUB-HEAD D.				3,65,200
TOTAL INDIA				2,47,06,550

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
		Expenditure in England—			
					68,30,000
					...
					...
					10,000
					50,000
					3,00,000
					TOTAL ENGLAND
					66,90,000
					22,30,000
					Exchange on English Expenditure
					TOTAL EXPENDITURE--MAIN HEAD VII
					8,36,26,550

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

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
		RECEIPTS—			
		Sub-Head A—Transportation (under D. M. Q.)—			
					(1) Contribution from other departments for leave passages in respect of Military Officers in temporary civil employ 1,80,000
					(2) Recoveries of table money, etc. } 9,000
					(3) Miscellaneous }
					TOTAL SUB-HEAD A 1,89,000
					Sub-Head C—Conservancy, Anti-malarial Measures and Hot Weather Establishments—
					Minor head (d)—Administration of Military Estates—
					Miscellaneous receipts
					Sub-Head D—Miscellaneous—
					(1) Fines and forfeitures 46,050
					(2) Arrear receipts
					(3) Fractional differences and miscellaneous
					TOTAL SUB-HEAD D 46,050
					TOTAL INDIA 2,35,050
					Receipts in England—
					(1) Contribution by the Imperial Government in respect of cost of the transport of troops 13,00,000
					(2) Miscellaneous 10,000
					TOTAL ENGLAND 13,10,000
					Exchange 1,36,670
					TOTAL RECEIPTS—MAIN HEAD VII 19,81,720

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

SUMMARY OF ESTIMATES.

Sub-Heads.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.	GROSS EXPENDI- TURE.	RECEIPTS.	NET EXPENDI- TURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICES										12,01,980	1,87,520	10,14,460
B.—PENSIONS										3,40,82,020	9,91,480	3,30,90,540
TOTAL—INDIA										3,52,84,000	11,79,000	3,41,05,000
C.—EXPENDITURE IN ENGLAND										3,57,39,000	11,19,000	3,46,20,000
D.—EXCHANGE										1,19,13,000	3,73,000	1,15,40,000
TOTAL—MAIN HEAD VIII										8,29,36,000	26,71,000	8,02,65,000

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

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 killed in action or as a result of war service or during service 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 during their service, which are credited as non-effective receipts. The other receipts are contributions received by the Indian Government in respect of ordinary pensions payable from Army estimates to officers and men on foreign service in Iraq and elsewhere.

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

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

N.B.—The above rates are made up of three parts, viz., (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army. The above rates are subject to a provisional reduction of 4 per cent. for 3 years from the 1st July 1924.

Sub-Conductor, Indian Unattached List	} No fixed minimum.	£ 243
Conductor "		243
Assistant Commissary "		400
Deputy Commissary "		400
Commissary "		550

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

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

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES—				
INDIA :—				
1. Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.				1,34,760
2. Annuities and gratuities				22,030
3. Special payments (Jangi inams) to Indian officers and men for services in connection with the Great War				10,05,070
4. Decorations and Medals				40,120
TOTAL SUB-HEAD A.				12,01,980
SUB-HEAD B.—PENSIONS—				
INDIA—				
(a) Retired, Wound and Invalid Pensions and Gratuities to Europeans—				
5. Pensions to commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers				22,26,430
6. Wound pensions to commissioned officers, departmental officers and warrant and non-commissioned officers and civilians				1,01,550
7. Wound and other gratuities				18,300
8. Compensation for dearness of provisions				800
TOTAL				23,47,080
(b) Retired, Wound and Invalid Pensions and Gratuities to Indians :—				
9. Pensions to Indian commissioned and non-commissioned officers and soldiers, subordinates of the Medical Department and regimental followers				2,19,04,910
10. Gratuities to Indian soldiers, men of the active reserve and regimental followers				1,06,800
11. Indian family pensions including those of regimental followers				59,63,200
12. Compensation for dearness of provisions				2,60,460
TOTAL				2,82,35,370
(c) Family Pensions and Compassionate Allowances to Europeans :—				
13. Pensions to widows (late Lord Clive's Fund)				1,500
14. Pensions to widows admitted since passing of Indian Government Acts, 1858 (Acts XXI and XXII, Cap. 106)				3,97,880
15. Pensions to children of departmental officers and warrant officers				76,650
16. Artillery Charitable Fund				50
17. Indian Military Service Family Pensions				1,30,000
18. Compassionate allowances				1,31,450
				7,37,530
Carried forward				3,13,19,980

MAIN HEAD VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS—*co*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward				3,13,19,980
SUB-HEAD B.—PENSIONS—<i>concl.</i>				
<i>(d)</i> Departmental Pensions —				
19. Pensions				18,07,266
20. Compassionate allowances				15,010*
21. Gratuities				83,100
22. Family pensions				1,21,380
TOTAL				20,26,700
<i>(e)</i> Pensions — Capitalised :—				
23. Pensions to commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers				6,26,740
24. Pensions to Indian commissioned and non-commissioned officers and soldiers				12,500
25. Indian family pensions				10,000
26. Departmental pensions under Military Rules				16,100
27. Equated payments of commuted value of departmental pensions under C. S. R. charged to capital.				70,000
TOTAL				7,35,340
TOTAL SUB-HEAD B				3,40,82,020
TOTAL INDIA				3,52,84,000
ENGLAND—				
28. Payments to War Office for retired pay, etc., of British Forces for service in India				1,15,03,000
29. Pay of Non-effective Colonels of Royal Artillery				12,000
30. Pay and pensions of Non-effective and Retired Officers of the Indian Service				1,90,00,000
31. Wound pensions and gratuities				1,50,000
32. Miscellaneous pensions, etc.				23,74,000
33. Indian Military Service Family Pensions				22,50,000
34. Pensions of Civilians employed in Army Department, commutations, etc.				4,50,000
TOTAL ENGLAND				3,57,39,000
EXCHANGE ON EXPENDITURE IN ENGLAND				1,19,13,000
TOTAL EXPENDITURE—MAIN HEAD VIII				8,29,36,000

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

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

	Account, 1925-26.	Budget Estimate, 1926-27.	Revised, Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES, INDIA :—				
1. Miscellaneous receipts				5,310
2. Decorations and Medals				1,82,210
TOTAL SUB-HEAD A				1,87,520
SUB-HEAD B.—PENSIONS— India :—				
3. Subscriptions towards I. M. S. F. Pensions				7,25,000
4. Miscellaneous receipts				2,66,480
TOTAL SUB-HEAD B				9,91,480
TOTAL INDIA				11,79,000
ENGLAND—				
5. Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc.				5,84,000
6. Subscriptions towards Indian Military Service Family Pensions				5,35,000
TOTAL ENGLAND				11,19,000
EXCHANGE ON RECEIPTS IN ENGLAND				3,73,000
TOTAL RECEIPTS—MAIN HEAD VIII				26,71,000

**MAIN HEAD—PART B.—AUXILIARY AND TERRITORY
RIAL FORCES.**

ARMY.

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

SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1926-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expenditure.	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.
A.—STAFF AT ARMY HEADQUARTERS										61,640	...	61,640
B.—STAFF AT HEADQUARTERS OF COMMANDS										80,360	...	80,360
C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES.										1,57,500	...	1,57,500
D.—AUXILIARY FORCE										63,10,430	...	63,10,430
E.—TERRITORIAL FORCE										20,00,070	...	20,00,070
										86,10,000	...	86,10,000

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

EXPLANATIONS.

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

2. *Sub-Head D.—Auxiliary Force.*—This force has taken the place of the old Volunteer Force. The units comprising it are liable to be called out, or embodied, for local service only, thus constituting a potential reinforcement to the regular army. The maximum enrollable strength of this force amounts to 36,635 all ranks, *viz.*, 4,042 cavalry, 1,971 artillery, 510 Engineers, 15,420 Railway Corps, 13,234 Infantry, 1,351 Machine Gun Corps and 107 Army Service Corps. The personnel of this Force comprise 3 categories, *viz.*, (1) Active class, (2) First (A) and (3) Second (B) reserve. On completion of the prescribed period of training non-commissioned officers and men of the Active class are paid pay at Rs. 4, 3 and 2 per diem for Sergeant, Corporal and Private, respectively, and a bonus of an equivalent amount, for 16 days in the case of the Infantry Branch and 20 days in the case of other Branches, while the categories (2) and (3) are allowed pay and bonus for 6 and 10 days respectively.

The strength of the Auxiliary Force during 1927-28 will, it is anticipated, be maintained at a total strength of 32,700 all ranks, excluding cadets as was adopted for 1926-27.

3. *Sub-Head E.—Territorial Force.*—This Force comprises at present 18 Battalions of Infantry and 2 Battalions of Pioneers, of an aggregate strength of 14,760 other ranks and 6 Battalions and 2 Companies of University Training Corps of an aggregate strength of 4,314.

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

Budget, 1927-28, anticipates that the strength of University Training Corps and provincial battalions will, except in the case of officers, reach the full authorised establishment.

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—STAFF AT ARMY HEAD-QUARTERS—				
		<i>Detailed Heads—</i>				
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				43,260
5	5	(2) Pay and allowances of clerical and menial establishments				13,880
		(3) Travelling and outstation allowances				} 4,500
		(4) Sea and Inland water charges				
		TOTAL SUB-HEAD A				61,640
		SUB-HEAD B.—STAFF AT HEADQUARTERS OF COMMANDS—				
		<i>Detailed Heads—</i>				
4	4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				60,820
10	10	(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments				15,590
		(3) Compensation in lieu of rations				120
		(4) Kit and clothing allowances				330
		(5) Travelling and outstation allowances				3,400
		(6) Sea and Inland water charges				...
		(7) Miscellaneous expenses				100
		TOTAL SUB-HEAD B				80,360
		SUB-HEAD C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES—				
		<i>Detailed Heads—</i>				
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions				1,12,000
14	14	(2) Pay and allowances (including messing allowances for families) of clerical and menial establishments				28,550
		(3) Compensation in lieu of rations				520
		(4) Kit and clothing allowances				690
		(5) Travelling and outstation allowances				14,420
		(6) Sea and Inland water charges				...
		(7) Miscellaneous expenses				1,320
		TOTAL SUB-HEAD C				1,57,500

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—AUXILIARY FORCE—						
Detailed Heads—						
60	57	(1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff)				7,25,650
368	368	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff)				13,03,430
		(3) Pay and allowances of officers and men under training				25,70,220
		(4) Pay and allowances of clerical establishments				1,33,140
		(5) Pay and allowances of menials				3,40,610
		(6) Compensation in lieu of rations				1,02,720
		(7) Kit and clothing allowances				44,870
		(8) Travelling and outstation allowances				3,82,000
		(9) Rail charges				36,150
		(10) Sea and Inland water charges				2,710
		(11) Hired transport charges				43,360
		(12) Incidental and miscellaneous expenses				3,75,620
		(13) Training grant				2,49,950
		TOTAL SUB-HEAD D				63,10,430
SUB-HEAD E.—TERRITORIAL FORCE—						
Detailed Heads—						
106	106	(1) Pay and allowances of officers (permanent staff)				9,09,470
46	46	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff)				1,61,330
		(3) Pay and allowances of officers and men under training				4,30,930
		(4) Pay and allowances of clerical and menial establishments				1,05,530
		(5) Compensation in lieu of rations				9,020
		(6) Kit and clothing allowances				8,790
		(7) Travelling and outstation allowances				} 2,80,000
		(8) Rail charges				
		(9) Sea and Inland water charges				} 95,000
		(10) Hired transport charges				
		(11) Incidental and miscellaneous expenses				
		(12) Training grant				
		TOTAL SUB-HEAD E				20,00,070
		TOTAL EXPENDITURE MAIN HEAD—PART B				86,10,000

MAIN HEAD—PART C.—ROYAL AIR FORCE.

ARMY
MAIN HEAD—PART C.—ROYAL AIR FORCE.
SUMMARY OF ESTIMATE.

SUB-HEADS.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—SQUADRONS AND STAFF AT WING HEAD- QUARTERS, ROYAL AIR FORCE										28,75,510	...	28,75,540
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.										27,12,120	5,670	27,06,450
C.—STAFF AT ROYAL AIR FORCE HEADQUAR- TERS, ETC.										7,64,560	...	7,64,560
D.—PURCHASE AND SALE OF STORES										24,20,470	20,000	24,00,470
E.—MISCELLANEOUS										1,59,770	...	1,59,770
F.—WORKS EXPENDITURE										30,26,210	...	30,26,210
G.—NON-EFFECTIVE CHARGES										2,000	...	2,000
TOTAL INDIA										1,19,60,670	25,670	1,19,35,000
H.—EXPENDITURE IN ENGLAND AND RE- CEIPTS										49,45,000	10,000	4
I.—EXCHANGE ON ENGLISH EXPENDITURE AND RECEIPTS										16,48,330	3,330	16,45,000
TOTAL PART C.										1,85,54,000	39,000	1,85,15,000

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

EXPLANATIONS.

The establishment of the Royal Air Force in India is 227* officers, 1,777 British Other Ranks, 202 personnel of Indian Technical Section, Royal Air Force, 130† Indian clerks, 3 Schoolmistresses, 8 Regimental munshis and 713‡ followers. It comprises the following units:—

- 1 Headquarters, Royal Air Force, at Simla and Delhi.
- 1 Wing Headquarters, Royal Air Force, at Peshawar with one (Army Co-operation) Squadron and one (Bombing) Squadron under its administration.
- 1 Wing Headquarters, Royal Air Force, at Risalpur with one (Bombing) Squadron and one (Army Co-operation) Squadron under its administration.
- 1 Wing Headquarters, Royal Air Force, at Quetta with one (Army Co-operation) Squadron located at that station under its administration.
- 1 (Army Co-operation) Squadron at Ambala, which is directly under the administration of the Headquarters, Royal Air Force.
- 1 Aircraft Depot at Karachi.
- 1 Aircraft Park at Lahore.

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

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

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

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

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

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

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

6. The policy of the Air Ministry in the past has been that British soldier clerks should be employed as much as possible in Royal Air Force. This policy, however, has undergone a change and British soldier clerks are to be replaced by civilian clerks as soon as possible. This change of policy has now been brought into force in India.

7. Budget, 1927-28, provides for additional accommodation in connection with the expansion of the Force.

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

† Including 2 temporary clerks and one draftsman attached to Commanding Royal Engineer's office.

‡ Including one temporary peon authorised for Commanding Royal Engineer's office.

§ Excluding one Dual control machine.

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

NUMBERS.						RATE.		BUDGET ESTIMATE.	
1926-27.			1927-28.			1926-27.	1927-28.	1927-28.	1928-29.
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.									
DETAILS OF SUB-HEADS.									
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS.									
2	36	254	2	36	254	4,13,225		(1) BOMBING SQUADRON. (SINGLE ENGINE)	8,26,450
4	90	508	4	90	508	4,45,170		(2) CORPS RECONNAISSANCE SQUADRONS	17,80,680
3	15	39	3	15	39	89,470		(3) STAFF AT WING HEADQUARTERS	2,68,410
...	141	801	...	141	801	...		TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT WING HEADQUARTERS	28,75,540
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.									
...	2	...	...	2	...	31,400		(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	31,400
...	1	3	...	4	3	62,560		(b) ROYAL AIR FORCE EDUCATION	62,560
...	9	21	...	10	21	2,12,750		(c) HOSPITALS	2,12,750
1	43	809	1	43	809	19,56,620		(d) AIRCRAFT DEPÔT	19,56,620
1	9	124	1	9	124	4,48,790		(e) AIRCRAFT PARK	4,48,790
...	64	957	...	68	957	...		TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPÔTS, ETC..	27,12,120
C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.									
1	16	22	1	16	22	5,54,050		(a) ROYAL AIR FORCE HEADQUARTERS	5,54,050
1	1	...	1	1	...	2,10,510		(b) CONTROLLER OF ACCOUNTS	2,10,510
...	17	22	...	17	22			TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.	7,64,560

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

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—SQUADRONS AND STAFF AT WING HEADQUARTERS—				
		Detailed Heads—				
141	141	(1) Pay and allowances of officers with King's Commissions				11,62,330
801	801	(2) Pay and allowances (including messing allowance and allowances for families of British soldiers)				11,48,970
53	53	(3) Pay and allowances (including messing allowances) of Indian clerks store-keepers and artificers				41,010
422	377	(4) Pay and allowances (including money allowances) of followers				79,350
		(5) Money compensation in lieu of rations to British troops				7,500
		(6) Money compensation in lieu of rations for Indian followers . . . . .				...
		(7) Kit and clothing allowances of British troops				88,990
		(8) Kit and clothing allowances for Indian followers				6,970
		(9) Travelling and outstation allowances				1,35,000
		(10) Rail charges				92,000
		(11) Sea and inland water charges				20,000
		(12) Hired transport charges				7,000
		(13) Prizes for skill at arms and contract and miscellaneous allowances				42,170
		(14) Incidental expenses and charges for hot weather Establishments				37,250
		(15) Gratuities to British troops on discharge or on transfer to Army Reserve . . . . .				...
63	4	(16) Conservancy charges				5,470
		(17) Miscellaneous expenditure incurred regimentally on account of stores				1,530
		TOTAL SUB-HEAD A.				28,75,540

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (a)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—				
		(i) <i>Staff College, Quetta</i> —				
		Detailed Heads—				
2	2	Pay and allowances (including forage and other allowances) of officer students				27,800
		TOTAL (a) (i)				27,800
		(ii) <i>Miscellaneous</i> —				
		Detailed Heads—				
		Training grant for squadrons				3,600
		TOTAL MINOR HEAD (a)				31,400
		MINOR HEAD (b)—ROYAL AIR FORCE EDUCATION—				
		Detailed Heads—				
11	15	(1) Pay and allowances of Educational Establishments including Regimental Munshis				58,250
		(2) Grant for Education of airmen				3,110
		(3) Grant for Education of children				1,200
		TOTAL MINOR HEAD (b)				62,560
		MINOR HEAD (c)—HOSPITALS—				
		Detailed Heads—				
9	10	(1) Pay and allowances of officers with King's Commissions				1,04,950
21	21	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				27,190
		(3) Money compensation in lieu of rations to British troops				100
		(4) Kit and clothing allowances to British troops				2,330
		(5) Travelling and outstation allowances				1,000
		(6) Incidental expenses and miscellaneous allowances				2,180
		(7) Cost of attendance in Civil and Military Hospitals				75,000
		TOTAL MINOR HEAD (c)				2,12,750
		Carried over				3,06,710

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.— <i>contd.</i>				
		Brought forward				3,06,710
		MINOR HEAD (d)—AIRCRAFT DEPÔT—				
		Detailed Heads —				
43	43	(1) Pay and allowances of officers with King's Commissions				3,37,210
809	809	(2) Pay and allowances (including messing allowances and allowances for families) of British soldiers				10,32,020
173	173	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, storekeepers and artificers				1,68,140
132	188	(4) Pay and allowances (including money allowances) of followers				66,870
		(5) Money compensation in lieu of rations to British troops				2,590
		(6) Money compensation in lieu of rations to Indian troops and followers . . . . .				...
		(7) Kit and clothing allowances for British troops				89,790
		(8) Kit and clothing allowances for Indian troops and followers				3,590
		(9) Travelling and outstation allowances				13,500
		(10) Rail charges				1,43,000
		(11) Sea and inland water charges				57,500
		(12) Hired transport charges				2,500
		(13) Contract and miscellaneous allowances				13,520
		(14) Incidental expenses				20,760
		(15) Gratuities on discharge or on transfer to the Army reserve . . . . .				...
72	8	(16) Conservancy charges				5,280
		(17) Miscellaneous expenditure incurred regimentally on account of stores				350
		TOTAL MINOR HEAD (d)				19,56,620
		Carried over				22,63,330

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

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	7- na		Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—<i>concl'd.</i>				
		Brought forward				22,63,330
		MINOR HEAD (e)—AIR CRAFT PARK—				
		Detailed Heads—				
9	9	(1) Pay and allowances of officers with King's Commissions				73,380
124	124	(2) Pay and allowances (including messing allowance and allowances for families) of British Soldiers				1,58,540
70	70	(3) Pay and allowances (including money allowance) of Indian clerks, store-keepers and artificers				54,630
72	108	(4) Pay and allowances (including money allowance) of Indian followers				17,170
		(5) Money compensation in lieu of rations to British troops				1,250
		(6) Kit and clothing allowances to British troops				13,790
		(7) Kit and clothing allowances to Indian followers				890
		(8) Travelling and outstation allowances				4,500
		(9) Rail charges				1,08,000
		(10) Sea and inland water charges				1,000
		(11) Hired transport charges				1,000
		(12) Contract and miscellaneous allowances				3,900
		(13) Incidental expenses and charges for hot weather establishments				8,850
42	...	(14) Conservancy charges				1,560
		(15) Miscellaneous expenditure incurred regimentally on account of stores				330
		TOTAL MINOR HEAD (e)				4,48,790
		TOTAL SUB-HEAD B				27,12,120

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

NUMBERS.			Account's,	Budget	Revised	Budget
1926-27.	1927-28.		1925-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.				
		MINOR HEAD (a)—ROYAL AIR FORCE HEADQUARTERS—				
		Detailed Heads—				
16	16	(1) Pay and allowances of officers with King's Commissions				2,93,450
22	22	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers				57,020
33	33	(3) Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers				78,610
34	27	(4) Pay and allowances (including money allowance) of Indian followers				5,320
		(5) Money compensation in lieu of rations for British troops				4,700
		(6) Kit and clothing allowances for British troops				2,400
		(7) Travelling and outstation allowances				36,500
		(8) Rail charges				11,500
		(9) Sea and inland water charges				1,500
		(10) Hired transport charges				250
		(11) Incidental expenses				88,400
		(12) Contract and miscellaneous expenses				9,310
		(13) Conservancy charges . . . . .				...
		(14) Miscellaneous expenditure incurred regimentally on account of stores . . . . .				...
		(15) Expenditure to be sanctioned by the Air Officer commanding under his financial powers				15,000
		TOTAL MINOR HEAD (a)				5,54,050
		MINOR HEAD (b)—CONTROLLER OF ACCOUNTS—				
		Detailed Heads—				
4	4	(1) Pay and allowances of gazetted superior and subordinate service officers				49,050
81	81	(2) Pay and allowances of accountants, clerks and menial establishments				1,27,460
		(3) Transportation charges				20,000
		(4) Incidental and miscellaneous contingent charges				14,000
		(5) Percentage charges for works audit . . . . .				...
		TOTAL MINOR HEAD (b)				2,10,510
		TOTAL SUB-HEAD C.				7,64,560

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
SUB-HEAD D.—PURCHASE AND SALE OF STORES—				
MINOR HEAD (a) AVIATION STORES—				
Purchases from the Army				46,200
Central purchase
Local purchase				2,67,120
Customs duty on imported stores				30,000
				3,43,320
<i>Deduct—</i>				
Value of stores issued on payment to officers' and other ranks				27,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				27,000
Net expenditure				3,16,320
MINOR HEAD (b) MECHANICAL TRANSPORT STORES—				
Purchases from the Army				9,000
Central purchase
Local purchase				1,37,900
Customs duty on imported stores				65,000
				2,11,900
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				9,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				9,000
Net expenditure				2,02,900
Carried over				5,19,220

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

	Accounts, 1926-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward				5,19,220
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (c) PROVISION—				
Purchases from the Army				2,89,830
Local purchase
				2,89,830
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				3,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				3,000
Net expenditure				2,86,830
MINOR HEAD (d) FUEL AND LIGHT—				
Purchases from the Army				93,100
Local purchase
				93,100
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				3,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				3,000
Net expenditure				90,100
MINOR HEAD (e) PETROL AND LUBRICANTS (AVIATION)—				
Purchases from the Army				8,22,800
Local purchase
				8,22,800
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				3,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				3,000
Net expenditure				8,19,800
Carried over				17,15,950

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward				17,15,950
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i>				
MINOR HEAD (f) PETROL AND LUBRICANTS (M. T.)—				
Purchases from the Army				1,30,950
Local purchase
				1,30,950
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				709
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				700
Net expenditure				1,30,250
MINOR HEAD (g) MISCELLANEOUS STORES—				
Purchases from the Army				17,000
Local purchase				62,680
				79,680
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				3,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				3,000
Net expenditure				76,680
MINOR HEAD (h) MEDICAL STORES—				
Purchases from the Army				8,000
Local purchase
				8,000
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				...
Net expenditure				8,000
Carried over				19,30,880

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward				19,30,880
SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>concl'd.</i>				
MINOR HEAD (i) CLOTHING—				
Purchases from the Army				1,13,910
Local purchase
Central purchase
Customs duty on imported stores				2,000
				1,15,910
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				52,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				52,000
Net expenditure				63,910
MINOR HEAD (j) ORDNANCE STORES—				
Purchases from the Army				4,23,680
Local purchase
Central purchase
Customs duty on imported stores				8,000
				4,31,680
<i>Deduct—</i>				
Value of stores issued on payment to officers and other ranks				6,000
Value of stores issued on payment to other Governments Departments (<i>e.g.</i> , His Majesty's Government, M. E. S.) and of stores transferred to Part A.
				6,000
Net expenditure				4,25,680
Total Sub-head D.				24,20,470

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised. Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS—				
Detailed Heads—				
(1) Compensation for losses				1,120
(2) Language rewards for British officers				600
(3) Loss of cash
(4) Fractional differences and miscellaneous				50
(5) Arrear charges
(6) Payments for printing and stationery				50,000
(7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations				5,000
(8) Storage charges in respect of R. A. F. bombs and their components held in deposit				80,000
(9) Services rendered by Government Transport				23,000
TOTAL SUB-HEAD E				1,59,770

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

	Accounts. 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—WORKS EXPENDITURE—				
Minor Head A.—Works—				
1.—Accommodation—				
(a) Officers quarters and Messes—				
New works—				
(i) Block of 4, married officers' quarters, Peshawar				90,000
TOTAL (a) OFFICERS' QUARTERS AND MESSES				90,000
(b) British Troops—				
New works—				
(i) Accommodation for new squadrons, Kohat.				7,00,000
(ii) Accommodation for new squadron, Quetta				3,00,000
(iii) Hill accommodation for new squadrons, Lower Topa				75,000
TOTAL (b) BRITISH TROOPS				10,75,000
(d) Miscellaneous—				
New works—				
(i) Bomb store, Risalpur				10,000
(ii) Storage of parachutes, Risalpur				12,500
(iii) Storage of parachutes, Kohat				12,500
(iv) Bulk Bomb Storage, Quetta				10,000
TOTAL (d) MISCELLANEOUS				45,000
TOTAL 1.—ACCOMMODATION				12,10,000
2.—Hospitals—				
(a) British—				
New works.—				
(i) Sanatorium at Manora				40,000
TOTAL 2.—HOSPITALS				40,000
3.—Buildings for Depots, etc.—				
New works—				
(i) Bulk Bomb storage, Drigh Road, Karachi				1,00,000
(ii) Bulk Bomb storage, Rawalpindi				1,90,000
(iii) Additions to Machine Shop, Drigh Road, Karachi				13,000
(iv) Petrol Bulk storage, Drigh Road, Karachi				20,000
(v) Additional Hangar, Lahore				2,00,000
TOTAL 3.—BUILDINGS FOR DEPOTS, ETC.				5,23,000
4. Special works—				
(b) Mobilisation works—				
Works in progress—				
(i) Operation post for 2 squadrons, Arawali				1,02,000
TOTAL 4.—SPECIAL WORKS				1,02,000
5. Land, Roads, Drains and Conservancy—				
(a) Land—				
Works in progress—				
(i) Acquisition and preparation of landing grounds				1,14,000
TOTAL 5.—(a) LAND				1,14,000
Carried over				19,89,000

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward				19,89,000
SUB-HEAD F.—WORKS EXPENDITURE—concl'd.				
6.—Furniture—				
I. Works in progress—				
(i) New supply of Barrack and hospital furniture				7,000
(ii) New Supply of technical furniture				5,000
				12,000
II. New works—				
(i) Furniture for single officers' quarters, Risalpur				10,000
				10,000
				22,000
TOTAL 6.—FURNITURE				
7.—Installations				...
8.—Minor works				55,000
				20,66,000
TOTAL HEAD A.—WORKS				
Minor Head B.—Repairs and renewals—				
(1) Buildings				2,09,220
(2) Military roads in cantonments				44,420
(3) Military roads ex-cantonments				...
(4) Furniture				34,000
(5) Miscellaneous				1,90,000
TOTAL B.—REPAIRS AND RENEWALS				4,77,640
Minor Head C.—Maintenance and operation of Installations—				
(1) Water supply				53,400
(2) Electrical Installations				1,47,600
TOTAL C.—MAINTENANCE AND OPERATION OF INSTALLATIONS				2,01,000
Minor Head D.—General Charges—				
1. Rent for hired buildings				4,800
2. Compensation for quarters, etc.				...
3. Rates and taxes				...
4. Railway sidings and platforms				6,260
5. Rent for land				50
6. Care of vacant buildings				2,530
7. Miscellaneous				...
TOTAL D.—GENERAL CHARGES				13,640
Minor Head E. and F.—Establishment, tools and plant				2,67,930
TOTAL F.—WORKS EXPENDITURE				30,26,210
Sub-Head G.—Non-effective Charges—				
Minor Head (a) Rewards for Military Services—				
Annuities and gratuities				1,840
				1,840
Minor Head (b) Pensions—				
(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				160
(iii) Family pensions and compassionate allowances to Europeans				...
(iv) Departmental pensions—				
(a) Pensions				...
(b) Payments from the compassionate funds to employees of the A. D. subject to the C. S. R.				...
(v) Pensions capitalized—				
(a) Pensions to Europeans and Indians				...
(b) Indian Family Pensions				...
(c) Departmental Pensions under military rules				...
(d) Equated payments of commuted value of departmental pensions under C. S. R. charged to Capital.				...
TOTAL MINOR HEAD (b)				160
TOTAL SUB-HEAD G				2,000
TOTAL INDIA				1,19,60,670

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

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN ENGLAND—				
Effective—				
(1) Payments to Air Ministry for Troops serving in India				10,00,000
(2) Furlough and voyage pay				1,10,000
(3) Marriage allowances and allotments				5,00,000
(4) Cost of sea transport				2,50,000
(5) Stores taken to India				9,000
(6) Waziristan gratuities
(7) Discharge gratuities				2,000
(8) National Health Insurance				12,000
(9) Unemployment insurance				7,000
(10) Contributory Pensions Act, 1925				35,000
(11) Miscellaneous				10,000
(12) Consolidated clothing allowance				10,000
(13) STORES FOR INDIA.—				
(i) M. T. Stores and Vehicle				2,97,000
(ii) Clothing				10,000
(iii) Ordnance				40,000
(iv) Other Aviation Stores				25,08,000
(14) Non-effective—Retired pay of Troops for service in India				1,50,000
TOTAL SUB-HEAD H.				40,45,000
EXCHANGE ON ENGLISH EXPENDITURE—				
Exchange on English Expenditure other than on stores				6,98,330
Exchange on English expenditure on Stores				9,50,000
TOTAL SUB-HEAD I.				16,48,330
TOTAL EXPENDITURE PART C.				1,85,54,000
RECEIPTS.				
India—				
1. Miscellaneous Receipts				5,670
2. Arrear receipts
3. Proceeds of sale of surplus and obsolete stores—				
(i) Aviation				17,500
(ii) M. T. Stores				2,500
4. Credits for services rendered
5. Fractional differences
6. Recoveries on account of Miscellaneous items
TOTAL INDIA				25,670
England—				
1. Clothing, accoutrements, etc., in possession of airmen on transfer				10,000
2. Consolidated clothing allowances
Exchange				3,330
TOTAL RECEIPTS PART C				39,000

MARINE.

MARINE.

SUMMARY OF ESTIMATES.

HEADS.	ACCOUNTS, 1926-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET, 1927 &		
	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.
1.—GENERAL SUPERVISION AND ACCOUNTS.	2,95,568	...	2,95,568	3,55,770	...	3,55,770	3,39,000	...	3,39,000	3,46,350	...	3,46,350
2.—MARINE SURVEY . . .	96,601	...	96,601	1,08,970	...	1,08,970	90,000	...	90,000	1,06,180	...	1,06,180
3.—MISCELLANEOUS SHORE ESTABLISHMENTS . . .	98,132	...	98,132	1,18,180	...	1,18,180	93,000	..	93,000	94,030	...	94,030
4.—DOCKYARDS	9,14,669	3,14,911	5,99,778	9,35,350	4,34,900	5,00,450	6,95,000	3,06,000	3,89,000	8,39,940	2,92,600	5,47,340
5.—SALARIES AND ALLOW- ANCES OF OFFICERS AND MEN AFLOAT . . .	11,27,067	...	11,27,067	12,65,190	...	12,65,190	11,69,000	...	11,69,000	12,59,070	...	12,59,070
6.—VICTUALLING OFFICERS AND MEN AFLOAT . . .	3,24,528	...	3,24,528	3,85,700	...	3,85,700	3,11,000	...	3,11,000	3,50,000	...	3,50,000
7.—MARINE STORES AND COAL	10,74,462	1,27,243	9,47,219	13,73,340	1,20,800	12,52,540	11,41,000	1,21,000	10,20,000	17,06,330	1,21,000	15,85,330
8.—PURCHASE AND HIRE OF SHIPS AND VESSELS	2,00,448	6,82,418	4,75,972	5,19,110	1,80,100	3,39,010	2,72,000	2,39,000	33,000	4,96,940	2,36,000	2,60,940
9.—MISCELLANEOUS . . .	17,44,373	3,40,273	14,04,100	18,44,730	10,51,200*	8,93,530	18,41,000	6,74,000*	11,67,000	19,81,330	6,02,000*	13,79,330
10.—NON-EFFECTIVE CHAR- GES	8,48,162	9,400	8,39,762	8,73,660	...	8,73,660	8,37,000	31,000	8,06,000	8,49,830	8,400	8,41,430
TOTAL	67,30,028	14,74,245	52,55,783	78,80,000	17,87,000	60,93,000	67,68,000	18,71,000	54,17,000	80,60,000	12,60,000	68,00,000

* Includes receipts to be transferred from Kidderpore Dockyard Suspense Funds.

MARINE—contd.

EXPLANATIONS.

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

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

Trooping by Royal Indian Marine ships has now been discontinued. The station ships still remain, and for the service of tending lighthouses, the Royal Indian Marine Estimates receive a credit for the work performed.

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

- (a) Training of personnel for service in war.
- (b) Services required by the Government of India in the Indian Ocean and the Persian Gulf.
- (c) Organization of the naval defences at ports which are under the control of the Government of India.
- (d) Marine survey of the coast and harbours of India and Burma and the Indian Ocean as at present.
- (e) 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 Royal Indian Navy is expected to come into being during 1927-28. As the exact date on which the new service will be inaugurated is not known, the budget has been prepared as for the Royal Indian Marine and a lump sum amounting to Rs. 4.88 lakhs (supported by an explanatory statement) has been added under Head 8, being the estimated difference between the cost of the two services for the full year. The provision for Royal Indian Marine expenditure is thus Rs. 80.00 lakhs as against Rs. 78.80 lakhs or an addition of Rs. 1.80 lakhs. On the other hand the estimated revenue is less by Rs. 5.27 lakhs.

4. The grant for total net expenditure under Marine for the year 1927-28 is Rs. 83.00 lakhs as against Rs. 60.93 lakhs in the year 1926-27. There is thus a net increase of Rs. 7.07 lakhs which is explained below.

Increases—

	Rs. Lakhs.
(1) Additional provision for the Royal Indian Navy (lump provision of Rs. 4.00 was made in Budget 1926-27) . . . . .	.88
(2) Smaller utilisation of suspense funds towards Capital developments	2.50
(3) Purchase of stores due mainly to charges of R. I. M. S. Lawrence withdrawn from the Persian Gulf	3.20
(4) Provision for Municipal taxes on Marine buildings in Bombay (a new item) . . . . .	.63
(5) Non-expectation of receipts under sale of vessels . . . . .	.50
(6) Smaller receipts anticipated for supplies and services to other departments, etc., owing chiefly to the Dockyard being expected to be very largely employed on re-conditioning of vessels for the Royal Indian Navy	1.25
(7) Miscellaneous Items . . . . .	.36
	9.32

Decreases—

(1) Staff and establishment charges due chiefly to retrenchments in Dockyard . . . . .	.34
(2) Travelling allowance, printing, stationery and incidental expenses . . . . .	.45
(3) Discontinuance of printing work in connection with Naval intelligence . . . . .	.50
(4) Transfer of charges for the Perim Light house and the coal depots at Basidu and Bushire in the Persian Gulf to the Civil Estimates . . . . .	.24
(5) Transfer of charges on account of certain allowances granted to Engineer officers at Calcutta and Rangoon to 48-Army . . . . .	.04
(6) Victualling of officers and men employed afloat . . . . .	.86
(7) Smaller provision for Non-Effective Charges (Net) . . . . .	.32
	2.25
Net increase	7.07

Detailed explanations against each head are also given below.

5. *Heads 1 and 2.*—Decrease, Rs. .09 lakhs under Head 1 and Rs. .03 lakhs under Head 2, are due to minor fluctuations.

6. *Head 3.*—The provision under this head is for the Coal Depots and oil barge maintained in the Persian Gulf for supply of coal and oil to Admiralty vessels. The grant under this head is less by Rs. .24 lakhs than the provision made in 1926-27. The decrease is due to :—

	Rs. Lakhs.
(a) Transfer of the control of Perim Light House to the Commerce Department . . . . .	.12
(b) Transfer of Coal Depots at Basidu and Bushire to Foreign and Political Department . . . . .	.12
(c) Certain allowances granted to Engineer Officers at Calcutta and Rangoon now charged against 48-Army . . . . .	.04
Partly counterbalanced by	
(d) An increase on account of the employment of medical and watch and ward personnel at Henjam due to withdrawal of troops . . . . .	.11

MARINE—*contd.*EXPLANATIONS.—*concl'd.*

7. *Head 4.*—Provision under this head is on account of the establishment of the Government Dockyard at Bombay. There is an increase of Rs. 47 lakhs in the net charges as compared with the budget provision for 1926-27. Due to reductions effected during 1926-27, gross expenditure shows a decrease of Rs. 95 lakhs, but as it is expected that the Dockyard will be very largely employed on re-conditioning of vessels for the R. I. N., the estimated receipts show a decrease of Rs. 1.42 lakhs, and hence an increase in the net charges.

8. *Head 5A*—Under "Payments in India" there is an increase of Rs. 12 lakhs which is chiefly due to inclusion of provision on account of R. I. M. S. "Lawrence". This vessel has hitherto been used as a Political Despatch vessel in the Persian Gulf, and is now being withdrawn and converted into a sloop.

B. Payments in England.—The grant under this sub-head exceeds the 1926-27 figures by Rs. 12 lakhs (including Rs. 03 lakhs under Exchange) as it is expected that more officers will be out of India. Besides the ordinary leave complement there will be officers under training for the R. I. N.

9. *Head 6.*—There is a decrease of Rs. 36 lakhs as compared with 1926-27. The reduction has been made with reference to past actuals and to the fact that the heavy expenditure on supply of water for R. I. M. S. "Cornwallis" at Aden will no longer be required owing to the withdrawal of the vessel. The reduction is partly counterbalanced by provision required for R. I. M. "Lawrence".

10. *Head 7.*—The net grant under this head exceeds the budget provision for 1926-27 by Rs. 3.33 lakhs, which is chiefly due to provisions for stores and coal required by the R. I. M. Ship "Lawrence".

11. *Head 8.*—The gross provision for 1926-27 included Rs. 1.10 lakhs for lights and lighthouses, and Rs. 4 lakhs from Kidderpore Dockyard suspense specially for purchase of a vessel from the Admiralty. Lighting duties will no longer be performed by the R. I. M. so that no provision will be required on this account. The gross provision for 1927-28 is practically the item of extra cost of the R. I. N. (Rs. 4.88 lakhs) which is referred to in para. 3 above. The small balance is for hire of craft.

12. *Head 9.*—There is a net increase of Rs. 4.85 lakhs, which is chiefly due to estimated reduction in revenue. This reduction is due to station ship and lighting duties being taken over by Civil Departments from whom previously receipts accrued in payment for these services. The gross expenditure is more by Rs. 36 lakhs than in 1926-27 which is mainly due to larger expenditure in England and consequently more loss by exchange. On the other hand gross expenditure in India under other than exchange shows a decline of Rs. 04 which is mainly due to a provision of Rs. 63 having been made for Municipal taxes on buildings occupied by the R. I. M. partly counterbalanced by a saving of Rs. 50 owing to the discontinuance of collection and printing of Naval intelligence.

13. *Head 10.*—This head represents the cost of pensions, etc., to retired officers and personnel. There is a decrease of Rs. 32 lakhs which is due to more provision having been required during 1926-27 consequent on the reduction in the Bombay Dockyard.

14. *Revised, compared with Budget, 1926-27.*—The amount of total net expenditure likely to be incurred in 1926-27 has been estimated to amount to Rs. 54.17 lakhs as against the Budget grant of Rs. 60.93 lakhs. The reasons for the decrease of Rs. 6.76 lakhs are detailed below:—

Decreases—

	Rs. Lakhs.
(1) Savings in staff and establishment charges, due to retrenchments, etc.	1.59
(2) Savings in Labour charges	2.25
(3) Less expenditure on victualling of officers and men employed afloat . . . . .	.75
(4) Less expenditure on stores, coal, oil, freight and customs	2.08
(5) Saving due to discontinuance of printing work in connection with Naval intelligence . . . . .	.49
(6) Smaller charges for reconditioning, etc., of a vessel (Net) . . . . .	.72
(7) Savings in Non-effective charges . . . . .	.68
(8) Receipts under Hire and sale of vessels . . . . .	.68
	9.24

Increases—

(1) Larger expenditure under repair and piloting and towing charges of ships and vessels . . . . .	.95	
(2) Smaller receipts for supplies and services to other departments, etc.	1.29	
(3) Excess under Miscellaneous Items . . . . .	.24	2.48
	2.48	
Net decrease . . . . .	...	6.76

MARINE—contd.

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.		Rs.	Rs.	Rs.	Rs.
GROSS EXPENDITURE.						
Head 1.—General Supervision and Accounts.						
A.—GENERAL SUPERVISION—						
2	2	(1) Pay of officers		56,400		60,000
81	47	(2) Pay of office establishments		51,010		69,000
		(3) Travelling allowances, incidental expenses and miscellaneous items		18,740		17,900
		(4) Printing and stationery charges		22,000		22,000
		(5) Allowance to the Naval Commander-in-Chief on the Indian station		10,000		10,000
			1,28,685	1,58,150	1,61,000	1,78,900
B.—ACCOUNTS—						
3	3	(1) Pay of officers		32,430		32,820
96†	79*	(2) Pay of office establishments		1,28,270		1,06,450
		(3) Travelling allowances, incidental expenses and miscellaneous items		} 36,920		27,480
		(4) Stationery charges				
			1,66,883	1,97,620	1,78,000	1,67,450
		TOTAL—HEAD 1	2,95,568	3,55,770	3,39,000	3,46,350
Head 2.—Marine Survey.						
A.—EXPENDITURE IN INDIA—						
11	12	(1) Pay of officers		77,520		80,860
9	9	(2) Pay of subordinate and office establishments		9,870		9,390
		(3) Travelling allowances and miscellaneous items		21,580		15,930
			95,408	1,08,970	90,000	1,06,180
B.—EXPENDITURE IN ENGLAND—						
		Starling overseas pay	903	...	...	...
C.—EXCHANGE ON EXPENDITURE IN ENGLAND						
			290	...	...	...
		TOTAL—HEAD 2	96,601	1,08,970	90,000	1,06,180
Head 3.—Miscellaneous Shore Establish- ments.						
16	...	(1) Perim Lighthouse		11,590		...
20	27	(2) Coal depots in the Persian Gulf		1,02,990		94,030
		(3) Miscellaneous		3,600		...
		TOTAL—HEAD 3	98,132	1,18,180	93,000	94,030
Head 4.—Dockyards.						
A.—COMMANDER OF THE YARD'S DEPARTMENT—						
2	2	(1) Pay of officers		23,700		21,090
9	9	(2) Pay of subordinate and office establishments		14,920		14,140
		(3) House rent and local allowances		13,160		10,280
			47,478	51,780	51,000	45,510
B.—CHIEF CONSTRUCTOR'S DEPARTMENT—						
3	...	(1) Pay of officers		43,200		...
22	...	(2) Pay of subordinate and office establishments		55,660		...
		(3) House rent and local allowances		19,420		...
			1,02,143	1,18,280	53,000	...
C.—ENGINEER MANAGER'S DEPARTMENT—						
3	4	(1) Pay of officers		42,000		54,300
9	25	(2) Pay of subordinate and office establishments		18,340		51,580
		(3) House rent and local allowances		17,360		16,750
			83,838	77,700	78,000	1,22,630
		Carried over	2,33,459	2,47,760	1,82,000	1,68,140
			4,90,301	5,82,920	5,22,000	5,46,560

* Made up of 66 permanent accountants and clerks and 13 servants.
† Made up of 80 permanent accountants and clerks and 16 servants.

MARINE—contd.

NUMBERS.			Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.					
		Brought forward	Rs. 4,90,301	Rs. 5,82,920	Rs. 5,22,000	Rs. 5,46,560
		Head 4.—Dockyards—concl'd.				
		D.—MARINE STORE-OFFICER'S DEPARTMENT—				
1	1	(1) Pay of officers				
30	30	(2) Pay of subordinate and office establishments		13,200		14,120
		(3) House rent and local allowances		48,930		50,800
105	...	(4) <i>Temporary establishment for the reorganisation of the Marine Stores Department (Provision made in 1926-27 for six months only)</i>		820		840
				25,000		...
			66,180	87,950	83,000	65,260
		E.—ELECTRICAL ENGINEER'S DEPARTMENT—				
1	...	(1) Pay of officers		12,000		...
2	...	(2) Pay of subordinate establishments		8,440		...
		(3) House rent		10,980		...
			30,989	31,420	18,000	...
		F.—DOCKYARD DISPENSARY—				
1	1	(1) Pay of Assistant Surgeon		6,060		6,120
2	2	(2) Pay of establishments		600		720
		(3) House rent and local allowances		620		500
			7,284	7,280	8,000	7,340
		G.—WAGES OF ARTIFICERS AND LABOURERS	5,10,908	5,47,900	3,35,000	5,30,600
		H.—MISCELLANEOUS EXPENSES	65,869	70,310	69,000	68,600
		I.—DEDUCT—SAVINGS ON ACCOUNT OF RETRENCHMENT AFTER 30TH SEPTEMBER 1926 IN THE DOCKYARD		—57,270		...
		TOTAL—HEAD 4	9,14,689	9,35,350	6,95,000	8,39,940
		Head 5.—Salaries and Allowances of Officers and Men afloat.				
		A.—PAYMENTS IN INDIA—				
116	123	(1) Pay of officers and warrant officers		5,62,400		5,57,020
909	961	(2) Pay of men		4,20,960		4,42,590
		(3) <i>Deduct—Probable savings in (1) and (2)</i>		1,54,580		1,66,040
		(4) Miscellaneous allowances and contingencies		1,05,740		1,12,830
			8,60,789	9,34,520	8,68,000	9,46,400
		B.—PAYMENTS IN ENGLAND—				
		(i) Furlough pay paid in England		2,00,000		1,60,000
		(ii) Sterling overseas pay		3,000		4,000
		(iii) Leave and deputation salaries, etc., of R. I. M.		15,000		25,000
		(iv) Retrenchment—R. I. M.		30,000		68,000
			2,00,653	2,48,000	2,25,000	2,57,000
		C.—EXCHANGE ON EXPENDITURE IN ENGLAND	65,625	82,670	76,000	85,670
		TOTAL—HEAD 5	11,27,067	12,65,190	11,69,000	12,89,070
		Carried over	25,32,057	27,83,460	23,86,000	26,75,570

MARINE—contd.

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	
1926- 27.	1927- 28.					
		Rs.	Rs.	Rs.	Rs.	
		Brought forward	25,32,057	27,83,460	23,86,000	26,75,570
		Head 6.—Victualling of Officers and Men employed afloat.				
		(1) Provisions and money allowances in lieu thereof		3,39,000		3,28,000
		(2) Water for Royal Indian Marine vessels		46,700		22,000
		TOTAL—HEAD 6	3,24,528	3,85,700	3,11,000	3,50,000
		Head 7.—Marine Stores and Coal.				
		A.—EXPENDITURE IN INDIA—				
		(1) Stores and Coal unallocated (stock)		1,32,000		77,000
		(2) Stores for Royal Indian Marine		2,99,000		3,58,000
		(3) Coal for Royal Indian Marine		4,99,670		7,26,000
		(4) Water		26,000		26,000
		Add for—				
		(1) Maintenance of a target towing boat		...		40,000
		(2) Construction of a new barge		22,000		22,000
			8,84,800	9,78,670	9,25,000	12,49,000
		B.—EXPENDITURE IN ENGLAND—				
		Stores for Royal Indian Marine	1,80,526	2,96,000	1,61,000	8,48,000
		C.—EXCHANGE ON EXPENDITURE IN ENGLAND	59,136	98,670	55,000	1,14,330
		TOTAL—HEAD 7	10,74,462	13,73,340	11,41,000	17,06,330
		Head 8.—Purchase and hire of ships and vessels.				
		Purchase of ships and vessels		8,940		8,940
		Hire of ships and vessels		...		...
		Add for—				
		Hire on account of Trawler "Lady Craddock" of the Burma Government		20,500		...
		Hire of S.S. "Netravati" from April to September 1926, pending the arrival of "Sir Hugo"		89,670		...
		Cost of reconditioning, etc., of the vessel which will be purchased from the Admiralty to replace the late Royal Indian Marine Ship "Elphinstone"		4,00,000*		...
		Extra expenditure in consequence of the inauguration of the Royal Indian Navy		...		4,88,000†
		TOTAL—HEAD 8	2,06,446	5,19,110	2,72,000	4,96,940
		Carried over	41,37,493	50,61,610	41,10,000	52,28,840

* To be financed from Kidderpore Dockyard Suspense Fund.

† For details a subsidiary statement is attached; of this Rs. 1,50,000 is to be financed from Kidderpore Dockyard Suspense Fund.

MARINE—contd.

NUMBERS.		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1926- 27.	1927- 28.				
		Rs.	Rs.	Rs.	Rs.
		41,37,493	50,61,610	41,10,000	52,28,840.
		Head 9.—Miscellaneous.			
		A.—PAYMENTS IN INDIA—			
		(1) Piloting and towing of Royal Indian Marine ships	22,000		20,000
		(2) Passage and conveyance of officers and men	} 1,32,000		{ 27,000
		(3) Cost of leave concession passages . . . . .					1,05,000
		(4) Repairs to Royal Indian Marine ships at outstations	2,000		7,000
		(5) Freight on Europe stores	8,000		1,000
		(6) Repairs to His Majesty's Ship 'Triad' in Indian seas	37,000		51,400
		(7) Oil fuel supplied to His Majesty's ships of war in Indian seas	54,600		54,600
		(8) Taxes payable to Bombay Municipality . . . . .	...		63,000
		(9) Miscellaneous and other items	84,720		76,800
		(10) Customs duty on English stores	21,080		15,000
		(11) Printing charges, Naval Intelligence	50,000		...
		<i>Deduct</i> —Value of imported stores used on repairs to His Majesty's Ships 'Triad'			12,800
			4,48,259	4,11,400	4,36,000
		B.—PAYMENTS IN ENGLAND—			
		(1) Contribution towards the expenses of His Majesty's ships of war in Indian seas	10,00,000		10,00,000
		(2) Miscellaneous	1,50,000		1,80,000
			9,76,341	11,50,000	11,80,000
		C.—EXCHANGE ON EXPENDITURE IN ENGLAND			
			3,19,773	3,83,330	3,93,330
		TOTAL—HEAD 9	17,44,373	19,44,730	19,81,330
		Head 10.—Non-effective charges.			
		A.—PAYMENTS IN INDIA	1,70,296	1,75,000	1,51,160
		B.—PAYMENTS IN ENGLAND	5,10,614	5,24,000	5,24,000
		C.—EXCHANGE ON EXPENDITURE IN ENGLAND	1,67,252	1,74,660	1,74,670
		TOTAL—HEAD 10	8,48,162	8,73,660	8,49,830
		TOTAL EXPENDITURE	67,30,028	78,80,000	80,60,000

MARINE—contd.

NUMBERS.			Accounts,	Budget	Revised	Budget
1926-27.	1927-28.		1926-26.	Estimate, 1926-27.	Estimate, 1926-27.	Estimate, 1927-28.
			Rs.	Rs.	Rs.	Rs.
RECEIPTS.						
A.—RECEIPTS IN INDIA—						
		(I) Recoveries on account of dockyard supplies and services to Provincial Governments, etc.	3,14,911	4,34,900	3,06,000	2,92,600
		(II) Sale proceeds of stores	1,27,243	1,20,800	1,21,000	1,21,000
		(III) Sale proceeds of vessels	75,701	50,000	35,000	...
		(IV) Hire of vessels	6,06,717	1,30,100	2,04,000	2,36,000
		(V) Miscellaneous	3,40,273	*10,51,200	6,74,000†	‡6,02,000
		(VI) Pensions	9,400	...	31,000	8,400
		TOTAL RECEIPTS	14,74,245	17,87,000	19,71,000	12,60,000

* Includes Rs. 4,00,000 on account of receipts to be transferred from Kidderpore Dockyard Suspense Funds.

† " Rs. 2,34,000 " " " " " " " " " " " "

‡ " Rs. 1,50,000 " " " " " " " " " " " "

MARINE—contd.

Statement showing extra expenditure that will be incurred in consequence of the inauguration of the Royal Indian Navy.

	Estimate for R. I. M. for 1927-28.	Estimate for R. I. N. for 1927-28.	DIFFERENCE.	
			More (for R. I. N.).	Less (for R. I. N.).
	Rs.	Rs.	Rs.	Rs.
Sub-head 1-A.—Director, R. I. M.				
Chief of the Staff to Flag Officer Commanding				
	Rs.			
Pay per mensem	2,800	33,600	...	...
House Rent Allowance	1,000	12,000	...	...
2 Naval Experts as Instructors in Gunnery and Minesweeping		19,200	...	...
	Rs.			
Pay of rank	570			
Specialist Allowance	50			
Indian Allowance	150			
Servant	30			
	800			
	× 2			
	1,600			
	× 12			
	19,200			
Sumptuary Allowance to Flag Officer Commanding	...	6,000	...	...
Travelling Allowance to Flag Officer Commanding	...	3,700	...	...
	...	74,500	...	...
TOTAL EXTRA EXPENDITURE UNDER SUB-HEAD 1-A.	...	...	74,500	...
Sub-head 4—Dockyard.				
ENGINEER MANAGER'S DEPARTMENT—				
Pay of Engineer Manager	19,800	21,000	...	...
LABOUR FOR ROYAL INDIAN MARINE.—				
"Cornwallis", "Lawrence" and "Clive" as per programme of works (annual refit)	1,02,000	...	...	...
4 Sloops in place of above vessels as per programme of works (annual refit) . . . . .	...	1,25,250	...	...
Reconditioning of "Cornwallis", "Lawrence" and "Clive" . . . . .	...	1,50,000	...	...
	1,21,800	2,96,250	...	...
TOTAL EXTRA EXPENDITURE UNDER SUB-HEAD 4	...	...	1,74,450	...

MARINE—concl'd.

	Proposed Estimate for R. I. M. for 1927-28.	Proposed Estimate for R. I. N. for 1927-28.	DIFFERENCE.	
			More (for R. I. N.).	Less (for R. I. N.).
	Rs.	Rs.	Rs.	Rs.
Sub-Head 5.—Salaries and allowances of officers and men afloat.				
Pay of officers and Warrant officers	5,57,020	6,22,330		
Pay of men	4,42,590	4,74,040		
	9,99,610	10,96,370		
Probable savings	—1,66,040	—1,71,480		
	8,33,570	9,24,890	91,320	
Command Allowance	11,010	29,900		
Executive Allowance	3,140	2,730		
Charge money to Engineers	9,520	17,690		
Store Account allowance	2,640	3,350		
Shore Allowance to officers	45,140	49,480		
Outfit Allowance	18,000	15,000		
Upkeep of kit Allowance	500	...		
	84,950	1,18,150	33,200	
TOTAL EXTRA EXPENDITURE UNDER HEAD 5	...	...	1,24,520	
Sub-Head 6.—Victualling of officers and men afloat.				
Purchase of provision	2,85,000	2,03,130		
Allowance to Europeans in lieu of provisions	42,000	66,400		
Purchase of water for R. I. M.	22,000	20,000		
	3,49,000	2,89,530		
TOTAL SAVING UNDER SUB-HEAD 6	...	...		59,470
Sub-Head 7.—Purchase of Marine Stores and coal for the buildings repair, etc., of vessels.				
(a) and (b)	No difference.			
(c) MARINE STORES AND COAL FOR R. I. M.				
(i) Works Bombay	27,900	62,000	34,100*	
(ii) Stores supplied direct Bombay	2,02,000	2,12,500		
Ammunition . . . . .	...	80,400		
Mine-sweeping stores . . . . .	...	8,160		
(iii) Coal supplied direct	4,97,000	2,33,100		
(iv) Purchase of oil fuel	2,29,000	4,83,230		
	9,28,000	10,17,390	89,390	
TOTAL EXTRA EXPENDITURE UNDER SUB-HEAD 7	...	...	1,23,490	

* 4 Sloops	Rs. 6,200
"Clive", "Lawrence", and "Cornwallis"	27,900
	Difference . 34,100

The rest of the provision under this Minor Head is the same in both cases.

TOTAL EXTRA EXPENDITURE ON ACCOUNT OF ROYAL INDIAN NAVY.

Sub-head 1—	Rs. 74,500
" 4—	1,74,450
" 5—	1,24,520
" 7—	1,23,490
Care and maintenance of naval arms	50,000
	Total . 5,48,960
Deduct—Saving under sub-head 6 as per statement attached	59,470
	4,87,490
	or say 4,88,000

MILITARY ENGINEER SERVICES.

MILITARY ENGINEER SERVICES.

SUMMARY OF ESTIMATES.

MAIN HEADS.	ACCOUNTS, 1926-26.			BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	GROSS EXPEN- DITURE.	RECEIPTS.	NET EXPEN- DITURE.	GROSS EXPEN- DITURE.	RECEIPTS.	NET EXPEN- DITURE.	GROSS EXPEN- DITURE.	RECEIPTS.	NET EXPEN- DITURE.	GROSS EXPEN- DITURE.	RECEIPTS.	NET EXPEN- DITURE.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS	2,14,46,564			1,89,01,000			2,20,26,000			1,93,80,700		
B.—REPAIRS AND RENEWALS	90,33,281			91,83,000			1,01,10,000			97,89,000		
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS	54,84,243			62,95,000			52,34,000			52,96,000		
D.—GENERAL CHARGES	15,17,589			15,87,000			26,96,000			20,52,000		
E.—ESTABLISHMENT (EXCLUDING EXPENDITURE IN ENGLAND).	65,81,522			62,97,000			63,10,000			66,58,300		
F.—TOOLS AND PLANT	3,25,441			3,12,000			3,27,000			3,09,000		
G.—SUSPENSE (EXCLUDING EXPEN- DITURE IN ENGLAND)	-17,81,524			...			-20,45,000			...		
DEDUCT ENGLISH COST OF STORES RECEIPTS	2,34,107			49,340			3,31,000			2,20,000		
		89,81,248			1,12,76,000			1,15,32,000			57,33,000	
TOTAL INDIA	4,23,73,009	89,81,248	3,33,91,761	4,25,25,660	1,12,76,000	3,12,49,660	4,43,37,000	1,15,32,000	3,28,05,000	4,32,65,000	57,33,000	3,75,32,000
EXPENDITURE IN ENGLAND	3,40,652		3,40,652	2,17,000		2,17,000	4,00,000		4,00,000	3,25,000		3,25,000
EXCHANGE ON ENGLISH EXPEN- DITURE	1,11,008		1,11,008	72,340		72,340	1,35,000		1,35,000	1,08,000		1,08,000
TOTAL	4,28,24,669	89,81,248	3,38,43,421	4,28,15,000	1,12,76,000	3,15,39,000	4,48,72,000	1,15,32,000	3,33,40,000	4,36,98,000	57,33,000	3,79,65,000

MILITARY ENGINEER SERVICES—*contd.*

EXPLANATIONS.

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

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

3. Engineer Services comprise :—

- (a) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, and the sale or demolition of buildings, etc., when so ordered.
- (b) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electrical energy, water, or ice, and such other duties in connection with the machinery as may be ordered and the disposal of surplus machinery, etc.
- (c) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments; also the disposal of surplus articles.
- (d) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings and the payment, when so ordered, of rates, taxes and bills for electrical energy or water obtained from Municipalities, companies, etc.

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

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

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

6. The net grant for 1927-28, is practically the same as that for 1926-27 although certain charges hitherto met from Army Estimates will be borne by M. E. S. estimates from April 1927.

The net grant for 1926-27 stood at Rs. 3,15,39,000 to which should be added the sum of Rs. 52.21 lakhs representing the M. E. S. Revenue which will not accrue in 1927-28 owing to the abolition of the existing system of Army accounting. The net grant for 1927-28 is thus based on a net figure of Rs. 3,67.60 lakhs. The increase of 12.06 lakhs in the provision for 1927-28 is mainly due to special provision of 20 lakhs for accelerating the programme of electrification of barracks and of building of new lines for troops partly counterbalanced by elimination of provision for charges in Aden.

The reduction of Rs. 52.21 lakhs in M. E. S. Revenue referred to above will be off set by a corresponding reduction in expenditure under 48—Army so that the military estimates as a whole will not be affected.

7. The grant for net expenditure on Military Engineer Services for 1927-28 is 3,79.65 lakhs against 3,15.39 lakhs in 1926-27. The increase of 64.26 lakhs is made up of :—

	In lakhs of Rs.
(1) Elimination of provision for credits for free issues of electricity, water and ice to Army units and formations	52.21
(2) Special provision for accelerating the programme of electrification of barracks and of building of new lines for troops	20.00
(3) Provision for rent of hired buildings. (This was made in Army Estimates hitherto)	3.40
(4) Provision for taxes on Military buildings in Bombay, a new item . . . . .	.95
(5) Elimination of provision for Aden charges	-9.42
(6) Larger receipts for rent of buildings, furniture electrical installations and hire of fans, etc.	-2.82
(7) Other variations (Net)	-.06
	64.26

Explanations of variations have been given against each head.

8. *Head A—Works.*—The provision under this head is the balance remaining after the requirements of standing and obligatory charges have been met. The figure available for works for 1927-28 has been increased by a special grant of Rs. 17½ lakhs (part of special additional allotment of 20 lakhs referred to in para. 6, the balance of Rs. 2½ lakhs being required for additional establishments on account of more work) making a total sum of Rs. 1,93,80,700 available for expenditure on works.

9. *Head B—Repairs and Renewals.*—There is an increase of Rs. 6.06 lakhs which is mainly due to repairs and renewals of internal wiring of buildings being charged to this head instead of being taken as formerly as part of the cost of maintenance and operation of installations.

10. *Head C—Maintenance and Operation of Installations.*—There is a decrease of Rs. 9.99 lakhs. This is chiefly due to the transfer of charges referred to under Head B, above, partly counterbalanced by increased cost of maintenance and operation due to fresh installations brought into use during the year.

11. *Head D—General Charges.*—There is an increase of Rs. 4.65 lakhs. The principal items of increase are :—

	Rs.
(a) M. E. S. will bear charges from 1st April 1927 for rent of buildings hired for the army, other than for military quasi-commercial departments. The extra expenditure of Rs. 3.40 lakhs under 50—M. E. S. will be counterbalanced by a corresponding reduction of expenditure under various heads of 48—Army	3.40 lakhs.
(b) Provision for municipal taxes on military buildings in Bombay, a new charge . . . . .	.95 "
(c) Provision for rent of lands . . . . .	.50 "
	4.85 lakhs.
Total	4.85 lakhs.

MILITARY ENGINEER SERVICES—contd.

EXPLANATIONS.

12. *Head E—Establishment.*—The increase of Rs. 3·61 lakhs under this head is due (i) to provision being made for an increase in the establishment of officers, (ii) under-estimation of establishments by the Northern Command in framing the Budget for 1926-27, (iii) to additional establishments required for more work to be undertaken in 1927-28 and (iv) improvement in pay of barrack subordinates.

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

14. *Revenue.*—The Budget for 1927-28 amounts to Rs. 57·33 lakhs as against Rs. 1,12·76 lakhs in 1926-27. There is thus a decrease of Rs. 55·43 lakhs which is made up of :—

(i) Elimination of provision for credits for free issues of electricity, water and ice to Army units and formations	52·21	lakhs.
(ii) Elimination of provision for credits for Aden	3·32	"
(iii) Other variations	—10	"
	55·43	"

15. Net Revised Estimate exceeds the original net Budget for 1926-27 by 18·01 lakhs. The increase is due mainly to :—

		In lakhs of Rs.
(1) Payment of municipal taxes on military buildings in Bombay, met by an additional grant	8·96	
(2) Works expenditure by transfer of funds from the provision for unforeseen expenditure under Army	1·19	
(3) Works expenditure met by transfer of funds under other heads of Army	3·89	
(4) Works expenditure met by transfer of funds from the Marine head	·08	
(5) Expenditure on Works and repairs for Central Disposals Organisation at Dum Dum	1·18	
(6) Smaller credits for free issues of electricity, water and ice to Army. (There is a corresponding decrease in expenditure under Army)	8·62	
(7) Larger receipts for rent of buildings, furniture, etc	—4·00	
(8) Savings in the allotments for works	—1·91	
	18·01	

MILITARY ENGINEER SERVICES—contd.

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
MAIN HEAD A.—WORKS—				
SUB—HEAD I.—ACCOMMODATION—				
Detailed Heads—				
(a) Officers' quarters and messes—				
I.—Works in progress—				
(i) Officers' quarters and mess, Muzafferpore				3,000
(ii) Officers' quarters, Quetta				60,000
(iii) Officers' quarters, Fort Sandeman				1,25,000
(iv) Officers' quarters and messes, Manzai				30,000
		2,73,000		2,18,000
II.—New Works—				
(i) Officers' bungalows, Mandalay				33,000
(ii) G. O. C.'s House, Secunderabad				70,000
(iii) Special repairs to officers' mess, Ghorpuri				21,000
(iv) Additions and alterations to B. I. Mess, Ferozepore				17,000
(v) Officers' messes and quarters, Landikotal				50,000
(vi) Quarters for one junior married officer and one Deptl. officer of I. A. O. C., Agra				62,000
(vii) Provision of accommodation for officers at Poona				2,00,000
		1,37,000		4,52,000
Total I (a) Officers' quarters and messes		4,10,000		6,70,000
(b) British Troops—				
I.—Works in progress—				
(i) Royal Artillery, Medium Brigade Headquarters, Muttra				1,00,000
(ii) Armoured Car Company, Cawnpore				15,000
(iii) British Infantry, Muzafferpore				5,000
(iv) Royal Garrison Artillery, Delhi Fort				7,000
(v) Armoured Car Company, Delhi Fort				60,000
(vi) Renewals to British Troops Barracks, Hyderabad				90,000
(vii) Married quarters, British Infantry Barrack, Ghorpuri				44,000
(viii) British personnel of Royal Bombay Sappers and Miners, Kirkee				40,000
(ix) Four married quarters, B. I. Ridge Barracks, Jubbulpur				
(x) Married quarters for British ranks, Q. V. O. S. and M., Bangalore				5,000
(xi) Armoured Car Company, Lahore				48,000
(xii) 35 Mechanical Transport Company attached to Medium Artillery Brigade, Ambala				6,000
		9,81,000		4,80,000
II.—New Works—				
(i) Cookhouses for married quarters in British Troops Lines, Burma District				10,000
(ii) Cookhouses in married quarters, B. T. Lines, Quetta				50,000
(iii) Two R. F. A. Brigade Signal Sections, etc., Meerut				2,00,000
(iv) Cookhouses for married quarters, British Troops Lines, Eastern Command				50,000
(v) Extension to British Infantry Guard Barrack, Ishapore				38,000
(vi) Temporary accommodation for H. E. the Viceroy's and C-in-C.'s Escort at Kingsway, Delhi				70,000
(vii) Cookhouses for married quarters, British Troops Lines, Southern Command				50,000
(viii) Reconstruction of British Infantry Barracks, Ghorpuri				2,00,000
(ix) Additions and alterations to Central Gymnasium, Rawalpindi				17,000
				6,85,000
Carried over		9,81,000		4,80,000
		4,10,000		6,70,000

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1928-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
		4,10,000		6,70,000
Brought forward		9,81,000		4,80,000
				6,85,000
MAIN HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 1.—ACCOMMODATION—<i>contd.</i>				
Detailed Heads—				
(b) <i>British Troops—contd.</i>				
II.—New Works— <i>contd.</i>				
(x) Experimental mosquito-proofing one barrack, Eastern Command				37,500
(xi) New Central Gymnasium, Peshawar				32,000
(xii) Experimental mosquito-proofing one barrack, Northern Command				37,500
(xiii) Cookhouses for British other ranks, Northern Command				1,00,000
(xiv) Constructing Class VII quarters for Barrack Sergeant at Pachmarhi				14,000
(xv) One Cavalry Brigade Signal Troop on higher establishment, etc., Meerut				1,08,000
		2,72,000		10,14,000
Total I (b) British Troops		12,53,000		14,94,000
(c) <i>Indian Troops—</i>				
I.—Works in progress—				
(i) Improvements to Indian Infantry Lines, Mandalay				51,000
(ii) Improvements to Pioneer Lines, Mandalay				15,000
(iii) Accommodation for Indian personnel attached to British Units, Eastern Command				1,00,000
(iv) Reconstruction of Indian Troops Lines, Eastern Command				10,00,000
(v) Reconstruction of Indian Troops Lines, Western Command				5,09,000
(vi) Reconstruction of Indian Troops Lines, Southern Command				9,19,000
(vii) Reconstruction of Indian Troops Lines, Northern Command				16,46,000
(viii) Accommodation for Indian personnel attached to British Units, Northern Command				3,00,000
		38,11,000		45,40,000
II.—New Works—				
(i) Quarters for 5 Burman officers in 2/20th Burma Rifle Lines, Maymyo				23,000
(ii) 10/20th Ration Stores and Q. M. Stores, Maymyo				23,000
(iii) 2/20th Ration Stores, Maymyo				11,000
(iv) Reconstruction of Indian Troops Lines, Thal				1,00,000
(v) Training battalion 12th F. F. Regiment, Kakul				2,00,000
(vi) Singlemen's quarters, Dharamsala				66,000
(vii) Married quarters, Bakloh				97,000
(viii) Campbell Lines, Jhelum				42,000
(ix) Reconstruction of Mainwaring Lines, Lansdowne				1,00,000
(x) Reconstruction of married quarters, Almora				1,00,000
(xi) Provision of recently authorised essential items required in lines not to be reconstructed, Southern Command				20,000
(xii) Making up deficiency of accommodation for Indian officers, Kabul Lines, Quetta				25,000
(xiii) Other New works pertaining to Indian Troops Lines which can be completed within the year in the Western Command				1,00,000
(xiv) Reconstruction of Indian Infantry Lines, Ahmedabad				1,00,000
		10,32,000		10,07,000
Total I (c)—Indian Troops		48,43,000		55,47,000
Carried over		65,06,000		77,11,000

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		65,06,000		77,11,000
MAIN HEAD A.—WORKS— <i>contd.</i>				
SUB-HEAD 1.—ACCOMMODATION— <i>contd.</i>				
Detailed Heads—				
(d) <i>Miscellaneous</i> —				
I.—Works in progress—				
(i) Accommodation for mules in the hills, Eastern Command				18,000
(ii) Mechanical Transport Lines, Quetta				2,00,000
(iii) Signal Corps, Jubbulpore				1,00,000
(iv) Signal Corps, Rawalpindi				38,000
(v) Covered Mule Standings in the Murree Hills				60,000
(vi) 1st Cavalry Brigade Transport Company, Risalpur				1,81,000
(vii) Supply and Transport Corps, Nowshera				38,000
		9,75,000		5,85,000
II.—New Works—				
(i) Reserve M. T. Vehicles, Quetta				1,00,000
(ii) Headquarters and 3 troops Infantry Brigade, Troops Transport Company, Bareilly				1,00,000
(iii) Extension to Commanding Royal Engineer's office, Fort William				27,000
(iv) Additional office for M. E. S. staff, Ishapore				22,000
(v) Three Troops Transport Company, Kotdwara				60,000
(vi) Mule Transport Lines, Cawnpore				30,000
(vii) Transport Lines, Abbottabad				1,00,000
(viii) Reconstruction of Cantonment, Thal				1,00,000
(ix) Office, etc., for Commanding Royal Engineer, Delhi				75,000
(x) Hot and cold weather requirements for 1927-28, Waziristan				64,000
(xi) Quarters for Military Accounts personnel, Kohat				1,00,000
(xii) Office accommodation for Garrison Engineer, Jullundur				27,000
(xiii) Renewals and special repairs to certain buildings Fort William				1,00,000
		2,64,000		9,05,000
Total 1 (d) <i>Miscellaneous</i>		12,39,000		14,90,000
(e) <i>Auxiliary and Territorial Forces</i> —				
I.—Works in progress—				
(1) Armoury and quarters, Chakradapur				6,000
		28,000		6,000
II.—New Works—				
(i) Accommodation as authorised in A. I. I. 715 of 1924, Campbellpore				30,000
(ii) Accommodation as authorised in A. I. I. 715 of 1924, Nowshera				15,000
(iii) Quarters for Staff-Sergeant Instructor, Rawalpindi				10,000
(iv) Adjutant's office and quarters for staff, 2nd Infantry N.-W. Railway Regiment, Karachi				50,000
(v) Armoury Office, Stores and Quarters, Bassein				25,000
		1,16,000		1,30,000
Total 1 (e)— <i>Auxiliary and Territorial Forces</i>		1,39,000		1,36,000
TOTAL 1—ACCOMMODATION		78,84,000		93,37,000
Carried over		78,84,000		93,37,000

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		78,84,000		93,37,000
MAIN-HEAD—A. — WORKS—<i>contd.</i>				
SUB-HEAD—2.—HOSPITALS—				
Detailed Heads—				
(a) British—				
I.—Works in progress—				
(i) Dinning Hall, British Station Hospital, Lucknow				5,000
(ii) Family Hospital, Colaba (Bombay)				1,00,000
		4,31,000		1,05,000
II.—New Works—				
(i) Reflooring and replacing main wards, Station Hospital, Ahmednagar				37,000
(ii) Central Dermatological Laboratory, Poona				31,000
(iii) Quarters for Nursing Sisters, Station Hospital, Rawalpindi				34,000
(iv) Reconstruction of Station Hospital, Deolali				1,00,000
(v) New British officers and British other Ranks Ward, Bannu				1,00,000
(vi) Nursing Sisters' quarters, Maymyo				16,000
		1,15,000		3,18,000
TOTAL 2 (a)—BRITISH HOSPITALS		5,46,000		4,23,000
(b) Indian—				
I.—Works in progress—				
(i) Additions and alterations to Indian Station Hospital, Nowshera				1,73,000
		3,11,000		1,73,000
II.—New Works—				
(i) Improvements to Indian Station Hospital, Mandalay				70,000
(ii) Reconstruction of I. H. C. lines at British Station Hospital, Maymyo				50,000
(iii) Reconstruction of Indian Station Hospital, Bareilly				1,00,000
(iv) Reconstruction of I. H. C. quarters, Deolali				30,000
(v) Additional modern type ward for Indian Station Hospital, Rawalpindi				50,000
(vi) Reconstruction of I. S. Hospital, Peshawar				1,00,000
(vii) New I. S. Hospital, Ferozepore				50,000
		2,07,000		4,50,000
TOTAL 2 (b)—INDIAN HOSPITALS		5,18,000		6,23,000
TOTAL 2, HOSPITALS		10,64,000		10,46,000
Carried over		89,48,000		1,03,83,000

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1926-26.	Budget Estimate, 1926-27..	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		89,48,000		1,03,83,000
MAIN-HEAD—A.—WORKS—<i>contd.</i>				
SUB-HEAD—3.—Buildings for depots, etc.—				
Detailed Heads—				
(a) <i>Training and Educational Institutions—</i>				
I.—Works in progress—				
(i) Prince of Wales' College, Dehra Dun				83,000
(ii) Additions to Small Arms School, Pachmari				1,00,000
(iii) Additions to Royal Artillery School, Kakool				1,00,000
(iv) New Barracks for small boys in Lawrence Royal Military School, Sanawar				1,20,000
		4,71,000		4,03,000
II.—New Works—				
(i) Sergeants' Mess at Army Signal School (India), Poona				37,000
(ii) Kitchen in Officers' Mess, Equitation School, Saugor				19,000
(iii) Extra accommodation for Tank Corps School, Ahmednagar				40,000
		1,40,000		96,000
Total 3 (a)—Training and Educational Institutions		6,11,000		4,99,000
(b) <i>Ordnance Depots—</i>				
I.—Works in progress—				
(i) Racks in all sheds in the Ordnance Depots, Lahore				38,000
(ii) Ordnance Lascars Lines Budupet, Madras				30,000
(iii) I. A. S. C. Depot, Lahore				1,44,000
		13,42,000		2,12,000
II.—New Works—				
(i) New Issues Branch, Quetta				38,000
(ii) New Receipts Branch, Quetta				32,000
(iii) Railway Layout Branch, Quetta				34,000
(iv) Mobilisation Clothing Store, Quetta				14,000
(v) Two open sheds in the Warehouse Area, Lahore				32,000
(vi) New Workshops in the Hornwork, Rawalpindi				2,00,000
(vii) Tent repair shop in Work-yard, Allahabad				10,000
(viii) Conversion of old "Ball Alley" into a large store room, Allahabad				10,000
		3,71,000		3,70,000
Total 3 (b)—Ordnance Depots		17,13,000		5,82,000
(c) <i>Ordnance Inspection—</i>				
II.—New Works—				
(i) Quarters for Departmental Warrant and Non-Com- missioned officers of the Inspection Section, Cawnpore—				
Class V—Quarter 1				24,000
Class VII—Quarters 2				32,000
(ii) Quarters for Chief Carriage Examiner, Class IV Quarter, Jubbulpore				24,000
Total 3 (c)—Ordnance Inspection		36,000		80,000
Carried over		23,60,000		11,61,000
		89,48,000		1,03,83,000

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		89,48,000		1,03,83,000
		23,60,000		11,61,000
MAIN-HEAD A.—WORKS—<i>contd.</i>				
SUB-HEAD 3.—BUILDINGS FOR DEPÔTS, ETC.—<i>contd.</i>				
Detailed Heads—				
(d) <i>I. A. S. C. Depôts—</i>				
I.—Works in progress—				
(i) Supply Depôts, Dehra Dun		9,000		23,000
II.—New Works—				
(i) Quarters for Supply and Transport Subordinates, Quetta				22,000
(ii) Provision of binning accommodation for M. T. mobi- lisation stock				50,000
		10,000		72,000
Total 3 (d)— <i>I. A. S. C. Depôts</i>		19,000		95,000
(e) <i>Medical Store Depôts—</i>				
I.—Works in progress—				
Medical Store Depot, Bombay				44,000
II.—New works—				
New Office Rangoon Depot, Rangoon				16,000
Total 3 (e) <i>Medical Store Depôts</i>		34,000		60,000
(f) <i>Remount Department—</i>				
II.—New Works—				
(i) Reconditioning Remount Depot, Calcutta				40,000
(ii) Formation of a new horse breeding area to be known as the Montgomery area				1,02,700
Total 3 (f) <i>Remount Department</i>		27,000		1,42,700
(g) <i>Marine including Admiralty buildings</i>
TOTAL 3, BUILDINGS FOR DEPÔTS, ETC.		24,40,000		14,58,700
SUB-HEAD 4.—SPECIAL WORKS—				
Detailed Heads—				
(a) <i>Defences—</i>				
I.—Works in Progress—				
(i) Fortified Serai, Bagh				1,82,000
(ii) Fortified Serai, Shahgai				5,00,000
		...		6,82,000
II.—New Works—				
(i) Permanent Pickets, Razmak				1,00,000
(ii) Construction of Post Idak Mirali				1,00,000
(iii) Renewal of Tramway Track from mily. pier to Fort Manora				36,000
(iv) Reconstruction of Post Manzai				1,00,000
		5,00,000		3,36,000
Total 4 (a) <i>Defences</i>		5,00,000		10,18,000
Carried over		5,00,000		10,18,000
		1,13,88,000		1,18,41,700

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,18,88,000		1,18,41,700
MAIN-HEAD A.—WORKS— <i>contd.</i>		5,00,000		10,18,000
SUB-HEAD 4.—SPECIAL WORKS— <i>contd.</i>				
Detailed-Heads.				
(b) Mobilisation works—				
II.—New Works—				
(i) Mobilisation Works, Kohat				1,00,000
(ii) Mobilisation Works, Northern Command				1,25,000
Total 4 (b) Mobilisation works		15,000		2,25,000
(c) Miscellaneous—				
I.—Works in progress—				
(i) War Memorial, Attock				85,000
(ii) Huttings for troops, Razmak, Gardai and Damdil				1,75,000
Total 4 (c) Miscellaneous		18,70,000		2,60,000
TOTAL 4, SPECIAL WORKS		23,85,000		15,03,000
SUB-HEAD 5.—LAND, ROADS, DRAINS AND CONSERVANCY—				
Detailed-Heads.				
(a) Lands—				
II.—New Works—				
(i) Acquisition of land for Rifle Range, Deolali				60,000
Total 5 (a) Lands				60,000
(b) Imperial Military Roads in Cantonments				
(c) Military Roads ex-Cantonments—				
I.—Works in progress—				
(i) Fatehpur Chakrata road				15,000
(ii) Jandola-Kotkai road, replacement of Jandola bridge and construction of a bridge at Kotkai.				1,20,000
				1,35,000
II.—New Works—				
Construction of a screw pile bridge, Kotkai				3,00,000
Total 5 (c) Military Roads ex-Cantonments		5,75,000		4,35,000
Carried over		5,75,000		4,95,000
		1,37,73,000		1,33,44,700

MILITARY ENGINEER SERVICES—*contd.*

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,37,73,000		1,33,44,700
MAIN-HEAD A.—WORKS—<i>contd.</i>		5,75,000		4,95,000
SUB-HEAD 5. LAND, ROADS, DRAINS AND CONSERVANCY—<i>concl'd.</i>				
Detailed Heads—				
(d) <i>Railway sidings</i>
(e) <i>Drainage—</i>				
I.—Works in progress—				
(i) Bhairobi Nullah, Poona				25,000
(ii) Drainage Ridge Barracks, Jubbulpore				30,000
Total 5 (e) Drainage		1,09,000		55,000
(f) <i>Conservancy</i>
TOTAL 5—LAND, ROADS, DRAINS AND CONSERVANCY		6,84,000		5,50,000
SUB-HEAD 6. FURNITURE—				
(a)* To complete sanctioned scale		3,00,000		3,22,000
(b) <i>Deduct—</i> Cost of furniture debitable to R. A. F.		—22,000
Total 6—Furniture		3,00,000		3,00,000
SUB-HEAD 7. INSTALLATIONS—				
Detailed Heads—				
(a) <i>Water supply—</i>				
I.—Works in progress—				
(i) Improvements to water supply, Meerut				8,000
(ii) Improvements to water supply, Lansdowne				1,50,000
(iii) Improvements to water supply, Ranikhet				75,000
(iv) Improvements to water supply system, Secunderabad				1,00,000
(v) Improvements to water supply system, Bangalore				1,00,000
(vi) Extension of water supply, Risalpur				5,000
(vii) Improvements to water supply, Cherat				9,000
(viii) Deep Bore, Ambala				9,000
II.—New Works—				
(i) Tube well and extra storage accommodation at Razmak				1,00,000
(ii) Water supply, Jhansi				91,000
Total 7 (a) Water Supply		1,06,000		1,91,000
(b) <i>Electrical Installations—</i>		7,08,000		6,47,000
I.—Works in progress—				
(i) Electrification of Cantonment, Hyderabad				4,000
(ii) Electrification of Cantonment, Jubbulpore				3,00,000
(iii) Electrification of Cantonment, Kamptee				1,50,000
(iv) Extension to Power Station, Peshawar				1,00,000
(v) Electrification of Grain Crushing Depot, Lahore				35,000
(vi) Additional feeder and distribution to Ordnance Quarters, Ferozepore				16,000
(vii) Electrification of Cantonment, Lucknow				40,000
II.—New Works—				
(i) Electrification of Cantonment, Quetta				1,50,000
(ii) Electrification of Cantonment, Dinapore				2,00,000
(iii) Electrification of Cantonment, Fyzabad				3,50,000
(iv) Electrification of Cantonment, Campbellpore				2,50,000
(v) Electrification of buildings occupied by military medical students, Calcutta				36,000
(vi) Extension to Power House, Landikotal				36,000
(vii) Electrical installation, Benares				1,25,000
(viii) Electrical installation, Madras, St. Thomas Mt.				75,000
(ix) Electrical installation, Malaparam				1,00,000
(x) Electrical installation, Calicut				75,000
(xi) Electrical installation, Nasirabad				1,75,000
(xii) Electrical installation, Mandalay				1,00,000
Total 7 (b) Electrical Installations		3,50,000		16,72,000
TOTAL 7 (b) Electrical Installations		15,86,000		23,17,000
Carried over		22,94,000		29,64,000
		1,47,57,000		1,41,94,700

MILITARY ENGINEER SERVICES—contd.

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,47,57,000		1,41,94,700
MAIN-HEAD A.—WORKS—concl'd.		22,94,000		29,64,000
SUB-HEAD 7. INSTALLATIONS—cont'd.		...		...
Detailed Heads—		...		...
(c) Ice-making and refrigerating		...		...
(d) Miscellaneous machinery		...		...
TOTAL 7—INSTALLATIONS		22,94,000		29,64,000
Reserve for Major Works at Army and Command Headquarters		12,50,000		16,57,000
8. RESERVE FOR MINOR WORKS		16,00,000		15,65,000
9. LOSSES		...		...
Add—Regrant of lapses from 1926-27		4,26,000		7,82,550
Deduct—Probable savings, including probable regrant of lapses from 1927-28 to 1928-29		—14,26,000		—17,82,550
TOTAL MAIN HEAD A.—WORKS	2,14,46,564	1,89,01,000	2,20,26,000	1,93,80,700
MAIN-HEAD B.—REPAIRS AND RENEWALS—				
1. Buildings		46,72,000		53,63,000
2. Imperial Military Roads in Cantonments		9,84,000		9,57,000
3. Military Roads ex-Cantonments		10,20,000		11,59,000
4. (a) Furniture		12,84,000		13,52,000
(b) Deduct—Cost of repairs debitable to R. A. F.		...		—34,000
5. Miscellaneous		12,23,000		9,92,000
TOTAL MAIN-HEAD B.—REPAIRS AND RENEWALS	90,33,281	91,83,000	1,01,10,000	97,89,000
MAIN-HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS—				
1. Water supply		25,48,000		22,01,000
2. Electrical Installations		30,83,000		26,81,000
3. Ice-making and Refrigerating		78,000		47,000
4. Miscellaneous Machinery		45,000		41,000
5. Renewals		5,41,000		3,26,000
TOTAL MAIN-HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS	54,84,243	62,95,000	52,34,000	52,96,000
MAIN-HEAD D.—GENERAL CHARGES—				
1. Rent for hired buildings		6,28,000		8,26,000
2. Payments on account of compensation for quarters, etc.		1,76,000		1,20,000
3. Rates and taxes		3,01,000		4,71,000
4. Payments for railway sidings and platforms		1,94,000		1,90,000
5. Rent for land		65,000		1,19,000
6. Care of vacant buildings		2,10,000		1,78,000
7. Miscellaneous		18,000		1,48,000
TOTAL MAIN-HEAD D.—GENERAL CHARGES	15,17,589	15,87,000	26,96,000	20,52,000
MAIN-HEAD E.—ESTABLISHMENT—				
India, including debits from other Departments	65,81,522	62,97,000	63,10,000	66,58,300
MAIN-HEAD F.—TOOLS AND PLANT—				
Including debits from other Departments	3,25,441	3,12,000	3,27,000	3,09,000
MAIN-HEAD G.—SUSPENSE (EXCLUDING EXPENDITURE IN ENGLAND)	—17,81,524	...	—20,45,000	...
MAIN-HEAD—DEDUCT ENGLISH COST OF STORES.	2,34,107	49,340	3,21,000	2,20,000
TOTAL INDIA	4,23,73,009	4,25,25,660	4,43,37,000	4,32,65,000
EXPENDITURE IN ENGLAND—				
(1) Furlough pay of Royal Engineer personnel	1,59,076	1,70,000	1,50,000	1,50,000
(2) Leave and Deputation salaries, etc.	6,899	10,000	10,000	10,000
(3) Stores for India	1,74,677	37,000	2,40,000	1,65,000
TOTAL EXPENDITURE IN ENGLAND	3,40,652	2,17,000	4,00,000	3,25,000
EXCHANGE ON ENGLISH EXPENDITURE—				
(i) Exchange on English Expenditure on stores	56,677	12,340	81,000	55,000
(ii) Exchange on English Expenditure other than on stores	54,331	60,000	54,000	53,000
TOTAL EXCHANGE ON ENGLISH EXPENDITURE	1,11,008	72,340	1,35,000	1,08,000
TOTAL EXPENDITURE MILITARY ENGINEER SERVICES	4,28,24,669	4,28,15,000	4,48,72,000	4,36,98,000

MILITARY ENGINEER SERVICES—concl'd.

	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
XXXVIII.—MILITARY ENGINEER SERVICES.				
1. Rents—				
(a) Buildings		8,06,000		8,64,000
(b) Furniture		25,000		38,000
(c) Electrical Installations and hire of fans . . . . .		...		2,08,000
(d) Miscellaneous (Hire of Tools and Plant, etc.) . . . . .		...		8,000
2. Recoveries on account of supply of—				
(a) Water		25,87,000		9,00,000
(b) Electrical Energy		41,64,000		10,72,000
(c) Ice		69,000		...
3. Sales of Government property		2,69,000		3,84,000
4. Miscellaneous (Fines, refunds, unclaimed deposits, etc.)		2,15,000		2,64,000
5. Receipts from Land sale suspense account		20,00,000		20,00,000
5. (a) Receipts by transfer from payments made by Bombay Government for replacement of buildings displaced in connection with Karachi Development Scheme		11,91,000		...
TOTAL	89,81,248	1,12,76,000	1,15,82,000	57,33,000

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

NUMBERS.		Budget Estimate, 1927-28.	Rs.	Rs.
1926-27.	1927-28.			
SUB-HEAD A—MEDICAL STORE DEPOTS AND WORKSHOPS.		Rs.	Rs.	Rs.
(I) DEPOT PROPER.				
1. Pay and allowances of permanent staff (other than conservancy)—				
(i) Cash payments—				
(a) Officers commissioned or gazetted—				
(i) British		} 77,500		
(ii) Indian				
(b) Indian Medical Department—				
(i) Assistant Surgeons		46,200		
(ii) Sub-Assistant Surgeons		15,900		
(c) Other permanent establishment		1,95,890		
(d) House and local allowances		8,080		
(e) Kit, Clothing and food allowances		880		
(f) Travelling and outstation allowances		3,750		
			3,48,180	
(ii) Cost accounting transactions—				
(a) Value of stores received in kind for issue to staff		520		
(b) Pay and allowances of officers		9,600		
			10,120	
2. Administration charges—				3,58,300
(i) Cash payments—				
(a) Incidental and miscellaneous expenses		27,530		
(b) Police guards		1,200		
(c) Conservancy charges (including pay of permanent and temporary establishment)		1,890		
			30,620	
(ii) Cost accounting transactions—				
(a) Non-effective charges (Leave and superannuation allowances)—				
(i) In India		} 13,200		
(ii) In England				
(b) Pay and allowances of cost accounting staff . . . . .		...
			13,200	
				43,820
3. Transportation charges—				
(i) Cash payments—				
(a) Rail charges—				
(i) Establishments		} 1,50,000		
(ii) Stores				
(b) Sea and inland water transport charges—				
(i) Establishments		} 47,200		
(ii) Stores				
(c) Hired transport charges		12,420		
			2,09,620	
(ii) Cost accounting transactions—				
(a) Government transport		4,790		
(b) Sea and inland water charges . . . . .		...
			4,790	
				2,14,410
4. Pay and allowances of temporary staff (other than conservancy)—				
(i) Cash payments—				
(a) Establishment (other than labourers hired daily)		70,330		
(b) Labourers hired daily		7,010		
(c) Travelling and outstation allowances . . . . .		...
			77,340	
				77,340
Carried over				6,93,870

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING
ESTABLISHMENTS—*contd.*

NUMBERS.		Budget Estimate, 1927-28.	Rs.	Rs.	Rs.
1926- 27.	1927- 28.				
SUB-HEAD A—MEDICAL STORE DEPOTS AND WORKSHOPS— <i>contd.</i>		Rs.	Rs.	Rs.	
(I) DEPOT PROPER.					
Brought forward					6,93,870
5	Expenditure on buildings, etc., chargeable to 48— Army—				
	(i) Cash payments—				
	(a) Rates and taxes	2,850			
	(b) Electricity (supplied from sources other than M. E. S.)	4,800			
	(c) Renewals and repairs to machinery, plant and deadstock	680			
	(ii) Cost accounting transactions—		8,330		
	(a) Rent of Government and hired buildings	86,730			
	(b) Rates and taxes	2,050			
	(c) Electricity supplied by the M. E. S.	1,550			
			90,330		
6	Material procured locally—				98,660
	(i) Cash payments—				
	(a) Stores purchased	19,27,510			
	(ii) Cost accounting transactions—		19,27,510		
	(a) Obtained from other Military Departments	1,00,000			
	(b) Obtained from own workshops	9,03,970			
	(c) Transfers from stock . . . . .	...		10,03,970	
					29,31,480
7	Imported materials—				
	(i) Cash payments—				
	(a) Customs duty	2,07,000			
	(ii) Cost accounting transactions—		2,07,000		
	(a) Purchases abroad	12,54,550			
	(b) Freight charges	62,730			
	(c) Packing charges	62,720			
			13,80,000		
8	Miscellaneous—				15,87,000
	(i) Cash payments—				
	(a) Loss of cash . . . . .	...		...
	(ii) Cost accounting transactions—				
	Loss of stores—				
	(a) In transit	30,220			
	(b) In charge	1,08,240			
	(c) Due to fluctuation in prices	60,000			
	(d) Due to issues at concessional rates	1,960			
	(e) Expenditure on repairs to stores	10,000		2,10,420	2,10,420
	Total Expenditure of Depots				55,21,430
	Carried over				55,21,430

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.	SUB-HEAD A—MEDICAL STORE DEPOTS AND WORKSHOPS— <i>contd.</i>	Budget Estimate, 1927-28.	Rs.	Rs.
1926-27. | 1927-28.	(I) DEPOTS PROPER— <i>contd.</i>	Rs.	Rs.	Rs.
	Brought forward			55,21,430
	9. Deduct:—			
	(i) Cash transactions—			
	(a) Value of supplies made and services rendered to Local Governments, Non-Military institutions, etc., and also to the R. A. F., R. I. M. and M. E. S.—			
	Value of stores at vocabulary rates . . .	32,41,110		
	Excise	1,20,870		
	Extra charges	42,220		
	(b) Value of sale proceeds of obsolete stores and waste and other miscellaneous credits . . .	...	31,04,200	
	(ii) Cost accounting receipts—			
	(a) Value of supplies and services rendered to Military Departments	13,87,180		
	(b) Value of issues to own workshops	7,00,800		
	(c) Proportion of charges debitable to workshops	29,250		
	(d) Transfers to stock . . . . .	...	21,17,230	55,21,430
	Net total Depots			...
	(II) (a).—Workshops (other than power)—			
	1. Pay and allowances of permanent staff (other than conservancy) —			
	(i) Cash payments—			
	(a) Officers commissioned or gazetted—			
	(i) British	}		
	(ii) Indian	}		
	(b) Indian Medical Department—Assistant Surgeons and Sub-Assistant Surgeons	70,600		
	(c) Other permanent establishment			
	(d) House and local allowances			
	(e) Kit, Clothing and food allowances			
	(f) Travelling and outstations allowance	1,200	71,800	
	(ii) Cost accounting transactions—			
	(a) Pay and allowances of Depot Staff	29,250		
	(b) Value of stores received in kind for issues to staff . . . . .	...	29,250	1,01,050
	2. Administration charges—			
	(i) Cash payments—			
	(a) Miscellaneous expenses	1,050		
	(b) Conservancy	570	1,620	
	(ii) Cost accounting transactions—			
	Non-effective charges (Leave and superannuation allowances)—			
	(a) In India	}		
	(b) In England	1,000	1,000	2,620
	Carried over			1,03,670

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS— <i>concl'd.</i>	Budget Estimate, 1927-28.		
1926-27.	1927-28.		Rs.	Rs.	Rs.
		(II) (a)—Workshops (other than power)— <i>cont'd.</i>			
		Brought forward			1,08,670
		3. Transportation charges—			
		(i) Cash payments . . . . .	...	...
		(ii) Cost accounting transactions . . . . .	...	...
		4. Pay and allowances of temporary staff (other than conservancy)—			
		(i) Cash payments—			
		(a) Establishment (other than labourers hired daily)	32,350		
		(b) Labourers hired daily	4,990	37,340	
					37,340
		5. Expenditure on buildings, etc., chargeable to 48-Army—			
		(i) Cash payments—			
		(a) Rates and taxes	1,400		
		(b) Electricity (supplied from sources other than M. E. S.)	6,850		
		(c) Renewals and repairs to machinery,	28,260		
		(ii) Cost accounting transactions—		36,510	
		(a) Rent of Government and hired buildings	14,000		
		(b) Rates and taxes	1,570		
		(c) Electricity supplied by the M.E.S. . . . .	...	
		6. Miscellaneous—		15,570	
		(i) Cash payments—			52,080
		(a) Loss of cash . . . . .	...	
		(ii) Cost accounting transactions—			
		Loss of stores—			
		(a) In transit . . . . .	...	
		(b) In charge . . . . .	...	
		7. Material received from Depots—			
		Cost accounting transactions—			
		(a) For manufacture	6,82,020		
		(b) For maintenance	18,780	7,00,800	7,00,800
		Total Expenditure of Workshops			8,93,890
		8. <i>Deduct</i> —			
		(i) Cash transactions—			
		(a) Value of services rendered and supplies made to Local Governments, Non-Military institutions, etc., R. I. M. and M. E. S.	10,930		
		(b) Receipts from sale of scrap and bye products	13,460		
		(ii) Cost accounting receipts—		24,390	
		(a) Value of stores issued to own Depots	9,03,970		
		(b) Services rendered to other Military Departments and institutions	18,620		
		(c) Value of work charged to Depots.	5,000	9,27,590	9,51,980
		Net total Workshops (other than power)			—58,090
		(II) (b).—Workshops (power)—			
		(1) Cash payments—			
		(a) Establishment (other than labourers hired daily)	20,980		
		(b) Fuel			
		(c) Repairs			
		(d) Labourers hired daily			
		(2) Cost accounting transactions—		20,980	
		(a) Fuel	1,400		
		(b) Stores for maintenance	1,400	2,800	23,780
		Net total Workshop (Power)			23,780
		TOTAL SUB-HEAD A			—34,310

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.			Budget Estimate, 1927-28.		
1926-27.	1927-28.		Rs.	Rs.	Rs.
		SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.			
		1. Pay and allowances of permanent staff—			
		(i) Cash payments—			
55	55	(a) Officers commissioned and gazetted—			
...	1	(i) British officers	5,76,970		
847	828	(ii) Indian officers	4,830		
		(b) Non-gazetted staff, including British soldiers, etc.	21,96,500		
31	38	(c) Medical establishment	58,210		
41	14	(d) Menial establishment	2,740		
		(e) Kit, clothing and food allowances	5,000		
		(f) Travelling and outstation allowances	25,000		
		(ii) Cost accounting transactions—		28,69,250	
		(a) Value of provisions in kind	350		
		(b) Value of free issue of clothing	100		
		(c) Other stores for staff	250		
		(d) Pay and allowances of officers and staff	2,65,000		
		2. Administration charges—		2,65,700	
		(i) Cash payments—			31,34,950
		(a) Incidental and miscellaneous expenses including education of workmen's children	1,58,950		
		(b) Education of children of permanent staff	18,000		
		(c) Instruction of apprentices and boy artizans	1,00,000		
		(d) Payments under Workmen's Compensation Act	22,200		
91	112	(e) Pay and allowances of Police guards	44,470		
		(ii) Cost accounting transactions—		3,43,620	
		(a) Expenditure on D. O. F. and M.'s Directorate at Army Headquarters	2,14,890		
		(b) Non-effective charges (Leave and superannuation allowances)			
		(i) In India	1,29,500		
		(ii) In England	2,28,200		
		(c) Cost accounting charges	6,83,500		
		(d) Government contribution to I. O. D. Provident Fund	1,32,000		
		3. Transportation charges—		13,88,090	17,31,710
		(i) Cash payments—			
		(a) Rail charges—			
		(i) Establishment	5,00,040		
		(ii) Stores, etc.			
		(b) Sea and Inland water charges—			
		(i) Establishment			
		(ii) Stores, etc.			
		(c) Hired transport charges			
		(ii) Cost accounting transactions—		5,00,040	
		(a) Government transport	29,750		
		(b) Sea and Inland water charges	5,000		
		4. Expenditure on buildings, etc., not chargeable to Capital Account—		34,750	5,34,790
		(i) Cash payments—			
		(a) Compensation for quarters, etc.	24,630		
		(b) Rates and taxes	68,820		
		(c) Repairs to buildings and other works	3,70,430		
		(d) Establishment	1,50,000		
		(e) Tools and plant	12,000		
		(f) Payments to railways for sidings, etc.	30,590		
		(g) Care of vacant buildings	1,000		
		(h) Rent for hired buildings	13,930		
		(ii) Cost accounting transactions—		6,71,400	
		(a) Electricity and water supplied by the M. E. S.	21,100		
		(b) Audit charges	30,400		
				51,500	7,22,900
		Carried over			61,24,350

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING
ESTABLISHMENTS—*contd.*

NUMBERS.		Budget Estimate, 1927-28.	Rs.	Rs.	Rs.
1926- 27.	1927- 28.				
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— <i>concl'd.</i>					
	Brought forward				61,24,350
	5. Pay and allowances of temporary staff (including all temporary labour)→				
	(i) Cash payments—				
	(a) Temporary supervising, clerical, draughtsman and menial establish- ment	10,87,460			
	(b) Artizans and workmen	54,82,960			
			65,70,420		
	6. Depreciation (transferred to Capital)—				65,70,420
	(i) Cash transactions—				
	(a) Buildings (including book value of buildings condemned and disposed of)	14,96,380			
	(b) Machinery (including book value of machinery condemned and disposed of)				
			14,96,380		
	7. Imported material—				14,96,380
	(i) Cash payments—				
	Customs duty	12,69,700			
	(ii) Cost accounting transactions—			12,69,700	
	(a) Imported material	76,95,700			
	(b) Freight	7,69,500			
			84,65,200		
	8. Material procured locally—				97,34,900
	(i) Cash payments—				
	(a) Local and central stores purchased	82,70,340			
	(b) Stores received from non-military departments and from R. A. F., R. I. M. and M. E. S.	1,12,500			
			83,82,840		
	(ii) Cost accounting transactions—				
	(a) Transfers from other Military Departments	5,00,000			
	(b) Transfers from stock	5,80,000			
			10,80,000		
	9. Miscellaneous—				94,62,840
	(i) Cash payments—				
	(a) Loss of Cash				
	(ii) Cost accounting transactions—				
	(a) Loss of stores in transit	45,300			
	(b) Loss of stores in charge	1,20,000			
	(c) Loss by fluctuation in prices of stores	5,500			
	(d) Loose plant	48,400			
			2,19,200		
	10. Deduct—				2,19,200
	(i) Cash receipts—				
	(a) Value of purchases or work done by Factories the cost of which is provided for under Head I Capital of Part I of the estimates	5,38,000			
	(b) Value of obsolete stores, scrap and manu- facture waste sold and other miscel- laneous credits	9,70,600			
	(c) Value of work done for non-military departments or private bodies and for R. A. F., R. I. M. and the M. E. S.	5,03,000			
			20,11,600		
	(ii) Cost accounting transactions—				
	(a) Value of services rendered to other Army Departments	3,31,46,500			
	(b) Transfers to stock . . . . .	...		3,31,46,500	
					3,36,08,090
	TOTAL SUB-HEAD C				-15,50,010

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING
ESTABLISHMENTS—*contd.*

NUMBERS.		SUB-HEAD D—GRASS FARMS.	Budget Estimate, 1927-28.		
1926- 27.	1927- 28.				
		1. Administration charges—			
		(i) Cash payments—	Rs.	Rs.	Rs.
		(a) Administrative Staff, establishment and their contingencies (commands and districts).	2,81,150		
		(b) Pay and allowances of Farms establishments—			
		(i) Permanent	4,54,050		
		(ii) Temporary (not allocated to any other head).	91,170		
		(c) Kit, clothing and food allowances	9,690		
		(d) Incidental and miscellaneous expenses	29,280		
		(e) Transportation charges (not allocated to any other head)—			
		(i) Traveling and outstation allowances.	65,500		
		(ii) Rail charges—			
		(a) Establishment	} 2,53,450		
		(b) Stores			
		(iii) Other transportation charges—			
		(a) Establishment	} 50,650		
		(b) Stores			
				12,34,940	
		(ii) Cost accounting transactions—			
		(a) Administrative staff, establishment and contingencies (Army Headquarters).	61,990		
		(b) Pay and allowances of officers	...		
		(c) Non-effective charges (Leave and Superannuation allowances)—			
		(i) In India	34,000		
		(ii) In England	10,330		
		(d) Value of issues to staff in kind	4,570		
		(e) Transportation charges—			
		(i) Government transport	3,000		
		(ii) Sea and inland water charges	...		
		(f) Incidental and Miscellaneous expenses	...		
				1,13,890	
		2. General standing charges—			13,48,830
		(i) Cash payments—			
		(a) Accommodation	49,480		
		(b) Plant and machinery	75,190		
		(c) Farm animals	1,46,440		
		(d) Conservancy charges	5,000		
				2,76,510	
		(ii) Cost accounting transactions—			
		(a) Accommodation	13,260		
		(b) Plant and Machinery	51,800		
		(c) Farm animals	1,31,010		
				1,96,170	
		3. Depreciation (transferred to Capital)—			4,72,680
		Cash transactions—			
		(a) Buildings (including book value of buildings condemned and disposed of).	33,600		
		(b) Plant and Machinery (including book value of machinery condemned and disposed of).	71,000		
		(c) Animals (including book value of castings etc.).	13,080	1,17,680	
					1,17,680
		4. Farms production charges—			
		(i) Cash payments—			
		(a) Harvesting, crops cultivation and issuing	11,00,000		
		(b) Hired transport	3,00,000		
		(c) Rent of land	1,34,540		
		(d) Baling	55,870		
		(e) Bunding, weeding, etc.	1,45,040		
		(f) Manure	1,32,000		
				18,67,450	
		Carried over		18,67,450	19,39,19

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING
ESTABLISHMENTS—*contd.*

NUMBERS.			Budget		
1926- 27.	1927- 28.		Estimate, 1927-28.		
		SUB-HEAD D—GRASS FARMS— <i>concl'd.</i>			
		Brought forward	Rs.	Rs.	Rs.
				18,67,450	19,39,190
		4. Farms production charges— <i>cont'd.</i>			
		(ii) Cost accounting transactions—			
		(a) Harvesting, crops cultivation and issuing	} 86,000		
		(b) Baling			
		(c) Bunding, weeding, etc.			
		(d) Rent of land				40,000
				1,26,000	
		5. Purchase of fodder—			19,93,450
		(i) Cash payments—			
		(a) Purchases	34,57,260		
		(b) Hired transport	40,000		
		(c) Baling, etc.	70,280		
		(ii) Cost accounting transactions—		35,67,540	
		(a) Purchases	79,760		
		(b) Baling	64,100		
				1,43,860	
		6. Miscellaneous charges financed from Revenue—			37,11,400
		(i) Cash payments—			
		(a) Fodder for farm reserve	1,00,000		
		(b) Turnover of mobilisation reserve	80,000		
		(c) Freight and handling fodder received by transfer	74,300		
		(d) Loss of cash	...		
		(e) Godown stores	4,14,350		
		(ii) Cost accounting transactions—		6,68,650	
		(a) Interest on capital	54,860		
		(b) Loss of stores—			
		I.—In transit	12,200		
		II.—In charge	9,900		
		III.—Due to fluctuation in prices	...		
		IV.—Due to issues at concessional rates	...		
		(c) Freight and handling fodder received by transfer	4,950		
		(d) Deduct transfer of godown stores to other revenue heads	4,14,350		
		(e) Transfers from stock	...		
					3,86,210
		7. Imported material—			
		(i) Cash payments—			
		Customs duty	...		
		(ii) Cost accounting transactions—			
		(a) Purchases abroad	} 30,670	30,670	30,670
		(b) Freight charges			
		8. Deduct—			
		(i) Cash receipts—			80,10,920
		(a) Value of cash receipts from sales of fodder to officers and others	32,400		
		(b) Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits	1,86,480		
		(c) Sale proceeds of condemned buildings and materials and cast animals, etc.	5,440			2,24,320
		(ii) Cost accounting receipts—			
		(a) Value of fodder issued to the Army	76,06,600		
		(b) Recoveries from rents, grazing cattle, trespass, fines, etc.	...		
		(c) Sale proceeds of condemned buildings and machinery, cast animals, etc.	...		
		(d) Transfers to stock	1,00,000		
		(e) Expenditure on turnover of mobilization reserve	80,000			77,86,600
					80,10,920
		TOTAL SUB-HEAD D.			...

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING
ESTABLISHMENTS—*contd.*

NUMBERS.		SUB-HEAD E—DAIRY FARMS.	Budget Estimate, 1927-28.		
1926-27.	1927-28.		Rs.	Rs.	Rs.
		1. Administration charges—			
		(i) Cash payments—			
		(a) Administrative staff, establishment and their contingencies etc. (Commands and Districts)	1,23,850		
		(b) Pay and allowances of Farms establishment—			
		(i) Permanent	3,62,770		
		(ii) Temporary (not allocated to any other head)	2,47,260		
		(c) Kit, clothing and food allowances	13,270		
		(d) Incidental and miscellaneous expenses	53,250		
		(e) Transportation charges (not allocated to any other head)—			
		(i) Travelling and outstation allowances	33,050		
		(ii) Rail charges—			
		(a) Establishment	} 1,09,450		
		(b) Stores			
		(iii) Other transportation charges—			
		(a) Establishment	} 25,100		
		(b) Stores			
				9,68,000	
		(ii) Cost accounting transactions—			
		(a) Administrative staff, establishment and their contingencies (Army Headquarters)	23,890		
		(b) Pay and allowances of officers	...		
		(c) Non-effective charges (Leave and superannuation allowances):—			
		(i) In India	19,180		
		(ii) In England	2,770		
		(d) Value of issues to staff in kind	...		
		(e) Transportation charges (not allocated to any other head)—			
		(i) Government transport	4,000		
		(ii) Sea and inland water charges	...		
		(f) Incidental and miscellaneous expenses	...	49,840	
					10,17,840
		2. General standing charges—			
		(i) Cash Payments—			
		(a) Accommodation	70,800		
		(b) Conservancy charges	2,320		
		(c) Plant and Machinery	47,410		
				1,20,530	
		(ii) Cost accounting transactions—			
		(a) Accommodation	25,160		
		(b) Plant and Machinery	1,500		
				26,660	
					1,47,190
		3. Depreciation (transferred to Capital)—			
		Cash transactions—			
		(a) Buildings (including book value of buildings condemned and disposed of)	36,600		
		(b) Plant and machinery (including book value of machinery etc., condemned and disposed of)	12,720		
		(c) Animals (including book value of castings etc.)	80,300		
				1,29,620	
					1,29,620
		Carried over			12,94,650

APPENDIX.

ARMY—PART A—MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS—*contd.*

NUMBERS.			Budget Estimate, 1927-28.		
1926-27.	1927-28.		Rs.	Rs.	Rs.
		SUB-HEAD E—DAIRY FARMS— <i>concl'd.</i>			
		Brought forward			12,94,650
		4. Production charges—			
		(i) Cash payments—			
		(a) Production of grain or fodder (cultivation charges).	1,14,200		
		(b) Feed of animals (including rent of grazing land and grazing charges).	6,68,100		
		(c) Hire of cattle and purchase of Dairy produce.	9,89,850		
		(d) Ice, salt, acid, preservatives and other manufacturing articles	49,400		
		(ii) Cost accounting transactions—		18,21,550	
		(a) Production of grain or fodder (cultivation charges).	45,640		
		(b) Feed of animals	1,05,550		
		(c) Hire of cattle and purchase of dairy produce.	6,34,300		
		(d) Ice, salt, acid, preservatives and other manufacturing articles	50		
		(e) Rent of land	...		
		5. Miscellaneous charges financed from Revenue —		7,85,540	
		(i) Cash payments—			26,07,090
		(a) Miscellaneous stores (forage etc.)	1,07,200		
		(b) Loss of cash	...		
		(ii) Cost accounting transactions—		1,07,200	
		(a) Interest on capital	95,170		
		(b) Loss of stores :—			
		(i) In transit	2,150		
		(ii) In charge	6,750		
		(iii) Due to fluctuation in prices	...		
		(iv) Due to issues at concessional rates	...		
		(c) Deduct value of stores issued from stock chargeable to other revenue heads	8,03,540		
		6. Imported material—		6,99,470	
		(i) Cash payments—			—5,92,270
		Customs duty	...		
		(ii) Cost accounting transactions—		...	
		(a) Purchases abroad	} 41,300		
		(b) Freight charges			
		7. Deduct—		41,300	
		(i) Cash transactions—			41,300
		(a) Value of cash receipts from sales to officers and others	27,92,720		33,50,770
		(b) Sale of condemned buildings and articles, sale of castings etc.	17,400		
		(c) Miscellaneous receipts	2,79,950		
		(ii) Cost accounting transactions—		30,90,070	
		(a) Value of dairy produce issued to the Army	3,58,850		
				3,58,850	—34,48,920
		Total Sub-Head E.			—98,150